



NATIONAL REVENUE AUTHORITY
Republic of South Sudan
Commissioner General

Circular No.: **RSS/NRA/J/46/CG/21/02**

Publication Date: **5th May 2021**

Subject: **CIRCULAR ON CLARIFICATION ON THE SUSPENSION OF WITHHOLDING TAX ON PENSION FUND/SOCIAL INSURANCE FUND**

This circular is issued by the National Revenue Authority (NRA) of the Republic of South Sudan for the information and guidance of the general public, taxpayers and tax practitioners in line with section 58 of the Taxation Act, 2009. This instant circular seeks to clarify any misconception that may have resulted from the misinterpretation of the suspension of withholding tax on pension fund/social insurance fund that was issued to all NGOs operating in the Republic of South Sudan through Circular No. RSS/NRA/DCG/J/19 dated 2nd March 2021th Sudan.

Pursuant to the administrative measure by the Government of the Republic of South Sudan to suspend the withholding of personal income tax on National Social Insurance Fund (NSIF) pay outs, the National Revenue Authority on 2nd March 2021 issued Circular No. RSS/NRA/DCG/J/19 to allow implementation of the said Government decision, which introduced slight changes in the application of section 58 (1) of the Taxation Act, 2009.

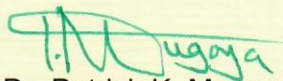
In order to ensure consistent application of this particular Government decision, it is hereby clarified as follows:

- 1) The suspension is specific to NSIF pay outs and therefore it does not apply to any other forms of terminal benefits such as gratuity, severance pay, leave pay due for any leave not taken, pay out from other funded pension/insurance schemes not approved by the Government etc.;
- 2) The suspension is limited to those NSIF pay outs due and payable on or after 2nd March 2021, and
- 3) The suspension applies to NGOs operating in the Republic of South Sudan and is in no way intended for other entities.

In view of the above, the provisions of section 58(1), (2) and (3) of the Taxation Act, 2009 as amended shall apply in all other cases.

'Let us all Pay Tax for National Development and Stability'




Dr. Patrick K. Mugoya
Commissioner General

c. c. Hon. Athian Diing Athian
Minister of Finance and Planning

Hon. James Hoth Mai
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Hon. Africano Mande Gedima
Deputy Commissioner General

Mr. Angelo Aguat Deng
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