

Clarification on the Payment of the Personal Income Tax from the Ten States
Governors and Three Administrative Areas



Republic of South Sudan
Jonglei State
Governor's Office

All the NGOs, Companies and other
Registered Business Institutions operating
in the Ten States and three Administrative Areas.

Date: 27th Oct 2021

REF: CLARIFICATION ON PAYMENT OF PERSONAL INCOME TAX


I write this letter on behalf of the ten States Governors and the three Chiefs Administrative Areas on the subject above; on the 18-20 May, 2021, National Revenue Authority (NRA) convened a workshop in Juba attended by National Minister of Finance and Planning, all the Governors of the ten states, all Chiefs Administrators of the three Administrative Areas and their respective ministers of Finance, Planning and Investment on clarification on which level of Government should collect what tax; deliberations were done on the following laws governing the resources mobilization in the country.

In accordance with the provisions of Article 169 (6)(8) and (9), and Article 179 (D) read together with Schedule (B) (35); Schedule (C) (1) of the Transitional Constitution of the Republic of South Sudan 2011 (as amended); The National Constitution allows the state to regulate revenue collection to reflect the commitment to devolution of powers in regard to development, service delivery and good governance;

- 1- States should continue collecting the Personal Income Taxes (PIT) as per the mandate of the national and State Constitutions until otherwise the National Constitution is reviewed.
- 2- The National Revenue Authority to lend support to the states by developing a viable system to enable the states collect tax with efficiency.

I therefore; clarify these points to avoid misperceptions as result of the NRA letter of the 11th. Oct 2021 in which they fail to acknowledge the outcome of the conference mentioned above.

Hence, any state is duly mandated to administer respective revenue collections and all UN Employees, NGOs and companies operating in the territories of the Ten States and the three Administrative Areas are required to remain seized by paying respective State PIT as per article 179 (d). The letter written by Commissioner General dated October 11th, 2021 is a clarification on national PIT as per article 177 (b) of the Transitional Constitution of South Sudan 2011 (as Amended). Any change after shall be made in consensus with all the Governors, three Chiefs Administrative Areas and the NRA.


Hon. Denay Jock Chagor
Governor of Jonglei State
Bor/ RSS.

cc: Minister of Finance and Planning (RSS)
cc: All the Governors of the Ten States and Chiefs of the three Administrative Areas
cc: File

