



**NATIONAL REVENUE AUTHORITY**  
Republic of South Sudan  
Commissioner General

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11<sup>th</sup> October 2021

**Our Ref.** RSS/NRA/J/009/CG/NGOs/VOL.I/19

Dr. Pius D. Ojara  
Director  
South Sudan NGO Forum  
**Juba**

Dear Dr. Ojara,

**RE: CLARIFICATION ON PAYMENT OF PERSONAL INCOME TAX**

The National Revenue Authority (NRA) has of recent been receiving numerous inquiries from NGOs and the general public as to which Government authority is mandated to administer personal income tax. NRA wishes to clarify as follows:

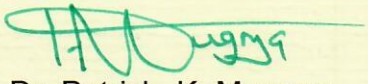
- a) Personal income tax, according to section 55(1) of the Taxation Act, 2009 is imposed on resident and non-resident individuals who have earned or received gross income as defined in section 57 of this Act;
- b) According to Schedule I of the National Revenue Authority Act, 2016, the Taxation Act, 2009 is one of the laws that are administered by NRA;
- c) It therefore follows that NRA is the Government institution that has mandate to administer personal income tax.

For the avoidance of doubt regarding some State Government authorities that purport to have mandate to administer personal income tax contrary to the provisions of the Taxation Act, 2009 read together with the National Revenue Authority Act, 2016, reference should be made to Schedule E of the Transitional Constitution of the Republic of South Sudan, 2011 which categorically states that ***"If there is a contradiction between the provisions of National law and State law on the matters that are concurrent, the National law shall prevail to the extent of the contradiction"***.

In view of the above clarifications, NRA hereby notifies all NGOs liable for personal income tax to **file their personal income tax returns with, and settle their personal income tax liabilities at, NRA offices, and not otherwise.**

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



  
Dr. Patrick. K. Mugoya  
Commissioner General

c. c. Deputy Commissioner General, NRA

Ag. Commissioner for Domestic Tax Revenue, NRA



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