



SOUTH SUDAN REVENUE AUTHORITY

OFFICE OF THE COMMISSIONER FOR DOMESTIC TAX REVENUE

24th June 2024

Mohammed Moukine Billah

Acting Director

South Sudan NGO Forum

Juba

Dear Director,

Subject: PAYMENT OF PIT AND SURTAX ON PIT TO SOUTH SUDAN REVENUE AUTHORITY.

Reference is made to the above subject and also to the complaint raised by your organization on the challenges NGOs are facing from the State government concerning payment of Personal Income Tax (PIT).

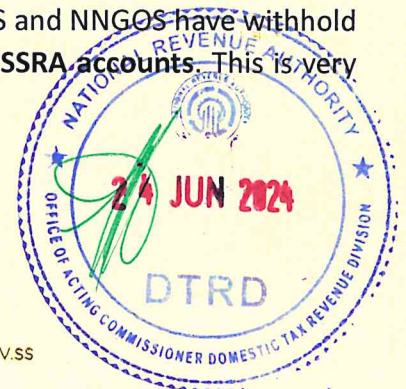
PIT payment is being administered by South Sudan Revenue Authority (SSRA) as spelt out in the **Taxation Act 2009** as amended and Art. 177 of the Transitional Constitution of the Republic of South Sudan. We do acknowledge that Art. 179 of the transitional constitution also indicted that PIT as one of the sources of revenue for the state government. However, the constitution clearly solved this contradiction in schedule E which stated that **"if there is contradiction between the provisions of the National Law and State Law on Matters that are Concurrent, the National Law shall Prevail to the Extent of the Contradiction"**. Meaning PIT is to be administered by SSRA.

This law is clear meaning that the Collection and remittance of PIT to government is the Prerogative and Competence of South Sudan Revenue Authority (SSRA).

Secondly all NGOS both International and Local have registered with SSRA and all their Tax clearance Certificate (TCC) are being issued by SSRA.

SURTAX PAYMENTS

Surtax on PIT is one of the Withholding taxes to be collected and remitted to SSRA by all employers including the NGOs. We have discovered that most INGOS and NNGOS have withhold these taxes from the employees but have failed to Remit them to SSRA accounts. This is very



unfortunate and is an Act of tax evasion which is punishable by Law. With this the Domestic Revenue Division is making it clear **to all organizations to expedite the payment of the accumulated Surtax to the government before the 15th of July 2024 otherwise penalties and interest shall be calculated as required by the law.**

Mode of payment:

Since our E-tax platform has not yet Configured the Surtax function into the system you are advised to make formal request to the office of Commissioner Domestic Tax Revenue Division for Authorization of Manual payment approval to enable your organization to effect the payment to SSRA Accounts.

To sum up all your PIT and Surtax should be paid to National government to avoid confusion and in the system.

Please accept the assurance of my highest regards



Wanga Lawrence Billal
Acting Commissioner
Domestic Tax Revenue Division



Cc: Commissioner General

Cc: D/ Commissioner State Operations

Cc: File