



Republic of South Sudan  
**SOUTH SUDAN REVENUE AUTHORITY**  
Commissioner General

---

Circular No: **RSS/SSRA/J/CG/4/12/8/24**  
Publication Date: 20<sup>th</sup> August, 2024

**Subject: CIRCULAR ON THE ADMINISTRATION OF PERSONAL INCOME TAX**

**1. AUTHORITY**

This Circular is issued in accordance with **Section 6(2)(b) and (g)** of the **South Sudan Revenue Authority Act, 2016** (as amended) read together with **Section 27(1)** of the **Taxation Act, 2009** (as amended).

**2. PURPOSE**

The purpose of this Circular is to –

- (a) guide the general public and officers of the **South Sudan Revenue Authority (SSRA)** to ensure coordination, transparency, consistency and effectiveness in the administration of **Personal Income Tax** as provided for under **Article 177 (2)(b)** of the **Transitional Constitution of the Republic of South Sudan, 2011** (as amended) and **Chapters XI and XIV** of the **Taxation Act, 2009** (as amended); and
- (b) accommodate the recommendations of the Revenue Authorities of the States and Administrative Areas in the **National Tax Policy Dialogue** held from **23<sup>rd</sup> to 25<sup>th</sup> July, 2024**.
- (c) Therefore, suspend the inclusion of the sources of income under the States and Administrative Areas in the calculation of **Personal Income Tax** by **South Sudan Revenue Authority** with effect from the **1<sup>st</sup> of September 2024**;

**3. ADMINISTRATION OF PERSONAL INCOME TAX**

In order to streamline the administration of **Personal Income Tax** with the States and Administrative Areas and pending the amendment of **Articles 177(b) and 179(d)** of the **Transitional Constitution of the Republic of South Sudan, 2011** (as amended), a directive is hereby issued by **South Sudan Revenue Authority** to suspend the inclusion of the following sources of income in the calculation of **Personal Income Tax**:

- (a) wages of employees of Institutions of States and Administrative Areas;
- (b) wages of employees of community-based organizations registered in the States and Administrative Areas;

*A. M. [Signature]*

- (c) wages of local employees of national and international non-governmental organizations; and
- (d) wages of local employees of private companies, partnerships and other legal entities.

#### 4. INTERPRETATION

In this Circular, unless the context otherwise requires, the following words and expressions shall have the meanings assigned to them respectively:

**“Employee”** means an individual, who performs work for wages under the control or supervision of an employer, including but not limited to government officials, members of the Assembly and the Judiciary, regardless of whether the work is performed under written or unwritten contract or some other commercial agreement, on a full time basis, or whether or not the person is a resident in South Sudan;

**“Institutions”** refers to the Ministries, Departments and Agencies of the Government of the Republic of South Sudan;

**“Local Employees”** refers to auxiliary employees of non-governmental organizations and private entities who are recruited in the locality of the States and Administrative Areas;

**“Personal Income Tax”** means the tax imposed on the following sources of income earned or received by an individual or legal entity:

- (a) wages;
- (b) earnings from entrepreneurial activities;
- (c) rents from land, buildings, machinery, equipment and vehicles;
- (d) royalties from use of patents, copyright, licenses and franchises;
- (e) dividends;
- (f) capital gains;
- (g) lottery and other gambling winnings; or
- (h) any other source that increases an individual’s net worth;

**“Resident Person”** refers to –

- (a) an individual who has his or her permanent home in South Sudan or is physically present in South Sudan for 183 days or more in a calendar period; or
- (b) a company, partnership, or other entity which is established in South Sudan or has its effective management in South Sudan;

**“Wages”** means any amount paid by any person, in cash or in kind, as compensation for personal services rendered, whether or not under a written contract of employment or services and includes salary, remuneration, bonus, commission, allowances, or any other form of payment related to employment.

#### 5. MANDATE TO ADMINISTER PERSONAL INCOME TAX

- (1) In accordance with **Section 57(1)** of the **Taxation Act, 2009** (as amended), **South Sudan Revenue Authority** is authorized to assess, audit, collect, remit and account for Personal Income Tax on the following sources:
  - (a) wages of employees of national institutions, including members of the National Transitional Legislative Assembly and the Judiciary;
  - (b) wages of employees of national and international non-governmental organizations;
  - (c) wages of employees of private companies, partnerships and other business entities;
  - (d) earnings by sole proprietors and partners from entrepreneurial activities;



- (e) rents, including associated costs, from land, buildings, machinery, equipment and vehicles;
  - (f) royalties from use of patents, copyright, licenses and franchises;
  - (g) technical fees more than twelve thousand South Sudan Pounds paid to non-resident persons;
  - (h) payments made to contractors of the Government of the Republic of South Sudan;
  - (i) dividends;
  - (j) capital gains;
  - (k) lottery and other gaming winnings; and
  - (l) interest.
- (2) In accordance with **Section 57(2)** of the **Taxation Act, 2009** (as amended), it is hereby clarified that only the following income is exempted for purposes of the calculation of **Personal Income Tax**:
- (a) wages received by foreign diplomatic and consular representatives and foreign liaison offices in South Sudan;
  - (b) wages received by foreign representatives, foreign officials and foreign employees of international governmental organizations;
  - (c) where provided by agreement with the Government of South Sudan wages received by foreign representatives, foreign officials and foreign employees of donor agencies or their contractors or grantees carrying out humanitarian aid, reconstruction work, civil administration or technical assistance; and
  - (d) compensation for the damage or destruction of property, harm to an individual, and the proceeds of life insurance policies.
- (3) **South Sudan Revenue Authority** shall ensure that taxpayers comply with the requirements set out in **Chapters XI and XIV** of the **Taxation Act, 2009** (as amended) for –
- (a) deduction of allowed expenses;
  - (b) adherence to due dates for filing returns; and
  - (c) other incidental matters.



Republic of South Sudan  
 South Sudan Revenue Authority

**Africano Mande Gedima**  
 Commissioner General  
 SSRA



**Copy Furnished:**

Minister of Finance and Planning  
 Deputy Commissioner General  
 Ministries of Finance of States and Administrative Areas  
 Ag. Commissioner for Domestic Tax Revenue Division  
 All Taxpayers concerned  
 File