



**RECOMMENDATIONS FOR THE STATE REVENUE AUTHORITIES (SRAs) AND ADMINISTRATIVE**

**AREAS (AAs)**

The research made the following recommendations for the State Revenue Authorities (SRAs) and Administrative Areas (AAs) which have been categorized into the following focus areas;

**Capacity Building**

- Nationwide training and proper compensation of tax collection staff by SRAs/AAs.
- SSRA and SRAs/AAs to undertake awareness campaign on SSRA-SRA/AAs demarcation of taxation jurisdiction.
- Collaboration between national and state authorities on taxation particularly on taxation technical expertise sharing.
- Strengthen voluntary compliance by taxpayers at the state level.
- Strengthen formulation of state taxation laws not contravening taxation laws enforced by SSRA.
- State governments and administrative areas to provide financial and technical assistance to the counties and municipalities on taxation.
- The state governments and administrative areas to train counties and the municipalities staff.
- SRAs/AAs to strengthen technical skill on taxation for tax collectors.





- State governments and administrative areas to strengthen capacities of the counties and municipalities to undertake taxation revenue mobilization.
- State governments and administrative areas to facilitate functioning of the state legislative assemblies and legislative councils to enhance formulation of SRAs/AAs taxation laws.
- Ministry of finance and planning to strengthen the role of the Office of the Auditor General in auditing SSRA, SRAs/AAs country wide.

### Institutional arrangement and reforms

- Technology adoption in administration of taxes by SRAs/AAs
- Strengthen recruitment and training of ICT personnel to strengthen taxation processes.
- Establishment of the tax harmonization coordination committees to be chaired by the national government ministry of finance and planning or representative and co-chaired by the state government ministry of finance and planning and representations from SSRA, SRAs/AAs, state actors and non-state actors to regularly resolve points of overlap of taxation laws between the national government and the states.
- SRAs/AAs to establish department in charge of undertaking taxpayers' education and awareness to strengthen the interaction and engagement between SRAs/AAs and the taxpayers.



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- SRAs/AAs through the state Ministry of Finance and Planning to collaborate with the private sector organizations and companies to strengthen investment of telecommunication infrastructure both for telephone, mobile phone and internet in the States and Administrative Areas.
- SRAs/AAs through the state Ministry of Finance and Planning to collaborate with the private sector organizations and companies in the banking sector to strengthen investment of banking services within the states.
- SRAs/AAs to partner with Directorate of Criminal Investigation (DCI) and the National Intelligence Service (NIS) to investigate undercover tax evasion and avoidance, collusion between SRAs/AAs officials and taxpayers, follow-up on change of physical addresses by taxpayers.
- Facilitate usage of E-tax taxation platform by SRAs/AAs in place of financial forms.
- SRAs/AAs should recruit and train personnel to be deployed to the SRAs/AAs communication department to strengthen media and awareness programmes for the taxpayer's education and awareness programme by SRAs/AAs.
- SRAs/AAs should recruit and train personnel to be deployed to the communication department to strengthen regular production and publication of reports.
- Improved oversight, transparency, and public reporting to enhance accountability and trust in the SRAs/AAs taxation system.





- Improve the disbursement and transfer of funds from the national government to state governments, and from state governments to counties and municipalities, to ensure sufficient resources for revenue collection and service delivery.
- Collaboration between SRAs/AAs, the public and business community to resolve challenges of tax compliance.
- Digitize tax administration system, facilitate provision of internet network and official website for the SRA.
- SRAs/AAs to establish internal audit divisions and strengthen auditing of the SRAs/AAs.
- SRAs/AAs to establish hotline number for the taxpayers to whistle blow cases of corruption and fraud.
- SRAs/AAs to establish feedback mechanism for the taxpayers to provide feedback on the services of the SRAs/AAs.
- SRAs/AAs to publicly avail revenue performance reports.
- The state ministry of finance and planning to establish consolidated fund account to facilitate depositing of taxation revenue by the SRAs/AAs, counties and municipalities.
- National government and state government to work together towards establishment of harmonized taxation system.
- National government and state government to work together towards strengthening security situation in the States and Administrative Areas to facilitate taxation processes by SRAs/AAs.



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- National government and state government to work together towards strengthening road network in the States and Administrative Areas to facilitate taxation processes by SRAs/AAs.
- National governments, state government and administrative areas to deter Interference by un-mandated institutions in tax collection at the state and administrative areas.
- SRAs/AAs to strengthen mobility to facilitate operations of the taxation enforcement teams.
- SSRA to provide financial forms for collecting taxation revenue by SRAs/AAs.
- State governments and Administrative Areas to oversight elimination of mismanagement of resources.
- State governments and Administrative Areas to oversight provision of security of tenure of the staff working with SRAs/AAs to reduce human resource turnover.
- Cash transfers to the counties and municipalities to be enhanced to meet targeted and agreed amounts.
- Widening of the coverage of the taxation stations by the SRAs/AAs.
- Cases of fraud and corruption, the state governments and administrative areas to undertake corrective measures through the judicial system.
- Establish a committee to monitor and follow up on efficiency of disbursement of the intergovernmental transfers from national government to state governments.
- SSRA, SRAs/AAs, municipality and county to formulate joint strategy to resolve challenge of bad road network and security challenge within the states.



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### Policy reforms

- Review and strengthen policies on personnel security of tenure from contract to permanent and pensionable.
- Develop a comprehensive national taxation policy framework to guide harmonization of taxes between SSRA and SRAs/AAs.
- Establish clear legal demarcation of taxation mandates and responsibilities between the national revenue authority, state revenue authorities, and local governments to avoid overlap and conflicts.
- In formulating taxation laws, the SRAs/AAs to formulate tax schedules, tariffs, and work with economic clusters and state assemblies to enact taxation laws.
- State legislative assemblies to undertake public participation in formulation of state taxation laws.
- National government and development partners to assist state governments and administrative areas in formulating, reviewing and harmonization of the state taxation laws, policies and procedures by hiring expert in policy development.
- National government, state government and administrative areas to eliminate cases of double taxation in enforcement of taxes by SSRA and SRAs/AAs.



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## KEY AREAS FOR DIALOGUE WITH SOUTH SUDAN REVENUE AUTHORITY, STATE REVENUE AUTHORITIES AND ADMINISTRATIVE AREAS

### **1. Issues of taxes, for examples taxing powers PIT and EXCISE TAX**

Resolution: (1) Prevail on the resolution of the 6<sup>th</sup> and 7<sup>th</sup> Governor's forum. (2) Possibility of amendment of provisions of article 177 and 179 to define and give further guidance on what state PIT is and what national PIT is. (3) Excise should remain as per the Taxation Amendment Act 2012.

### **2. One stop shop for revenue collection to address double and Multiple taxation.**

Resolution: SSRA through national ministry of finance and planning to develop concept note and conduct further stakeholders' engagement for operationalization of the One Stop Shop.

### **3. Issues of coordination between SSRA, SRAs and AAs**

Resolution: Administratively handled by SSRA and respective state through the linkages from ministries of finance and planning in the state and national ministry of finance and planning.

### **4. Issues with SSRA offices in the states OR CLOSURE**

Resolution: Administratively handled by SSRA and respective state through the linkages from ministries of finance and planning in the state and national ministry of finance and planning.

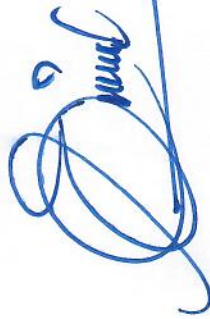



The national tax policy dialogue forum recommends opening of the SSRA office in Warrap state.

### **5. Threatening of NGOs and other tax payers who pays their taxes to national government**

Resolution: It was resolved that the states minister of finance and planning to collaborate and harmoniously work with the NGOs.

### **6. Printing and issuing of financial forms.**

Resolution:

  
  
  
  
  
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- Printing of financial forms is the sole responsibility of the national government ministry of finance and planning.
- The financial forms will be issued to the state ministry of finance and planning by SSRA/MoFP.
- The state ministry of finance and planning will receive financial forms from the SSRA/MoFP.
- All financial forms for the respective state and AAs will have special codes and logos.
- The format of the financial forms should include;(1) name of the collector, (2) the station.

#### 7. Approaches to revenue collection MUNICIPALITIES

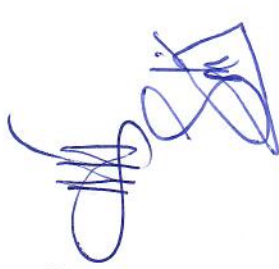
**Resolution:** It was resolved that the municipalities to harmoniously work with the taxpayers by not closing their business premises. He advised that when a taxpayer is threatened, the taxpayer will not trust the government system so, municipalities should provide taxpayers with tax education and awareness to enable them voluntarily comply with payment of taxes.

SSRA, SRAs and AAs should provide taxpayers with tax education and awareness to enable them voluntarily comply with payment of taxes.

#### 8. Any support from SSRA to SRA and AA.

##### Proposed Areas of intervention by SSRA to the SRAs and AAs










- Building capacity of the SRAs/AAs in terms ICT infrastructure and staff training through South Sudan Institute of Revenue Administration.








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## SIGNATORIES

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4. Hon. Majok Anhiem Dhal – Lakes State 
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6. Hon. Andrew Lual Buala – Northern Bhar El Ghazal State 
7. Hon. Pal Deng Kerweth – Upper Nile State 
8. Hon. Peter Lokuju Lotirimoi Marcello – Eastern Equatoria State 
9. Hon. Stephen Konyi Jangkuch – Greater Pibor Administrative Area 



10. Hon. John Gatluak Doar – Unity State 
11. Hon. Angelo Ater Monydeng – Warrap State 
12. Hon. Elijah Wal Chol – Ruweng Administrative Area 
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SOUTH SUDAN REVENUE AUTHORITY

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