

# Republic of South Sudan (RSS)



## MINISTRY OF FINANCE & PLANNING (MOFP) The Minister

Ref: RSS/MOFP/J/M/05/2024/017

May 3, 2024

### **Ministerial Order No. 001/ 2024 on Tax Exemption for the United Nations Specialized Agencies, Humanitarian Organizations and Diplomatic Missions Operating in South Sudan.**

Pursuant to the provisions of section 88 of the Taxation Act, 2009 as amended in 2016 read together with provisions of Status of Forces Agreement (SOFA) and section 16 of the Non-Governmental Organizations Act, 2016, and in recognition of the vital humanitarian and diplomatic efforts within our borders, I Eng. Awow Daniel Chuang, Minister of Finance and Planning, hereby issue the following Ministerial Order:

#### **1. Title and Commencement**

This Order shall be cited "Ministerial Order No. 001/2024 on Tax Exemption for the United Nations Specialized Agencies, Humanitarian Organizations and Diplomatic Missions Operating in South Sudan" and shall come into force on the date of its signature

#### **2. Tax Exemption**

All the United Nations Specialized Agencies, Humanitarian Organizations and Diplomatic Missions Operating in South Sudan shall be exempted from payment of taxes and customs duties on goods imported for humanitarian purposes or for carrying out their activities in the country.

### **3. Tax Exemption limitation**

All UNMISS contracted companies to render services internally shall not be part of this exemption of taxes, charges and fees levy on goods. These companies are profiting making entities, and such are subjected to applicable tax related to services provided as per the provisions of SOFA and particularly under *article iv, section 14 of SOFA*

### **4. Compliance with Policies and Prescribed Procedures**

Notwithstanding the provisions of section 2 of this Order, exempted entities shall comply with policies and procedures related to E-Tracking system, E-Petroleum Accreditation and dipping, marking, and testing of fuels entering the country aimed at monitoring and regulating goods entering the country free of charge.

Issued under my hand and seal of the Ministry this day 3<sup>rd</sup> of May 2024

  
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**Eng. Awow Daniel Chuang**

Minister,  
Ministry of Finance and Planning  
Government of the Republic of South Sudan, Juba



CC: Ministry of petroleum  
Minstry of Trade and Industry  
Deputy Minister of Finance and Planning  
South Sudan Revenue Authority  
Undersecretary Planning, Ministry of Finance and Planning  
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