Snapshot – South Sudan Duties and Taxes Exemption Application

The following is intended to speed up and simplify the procedures used for importing assets for use in South Sudan by the Humanitarian Community.

Step 1 – Demonstrating Eligibility for Tax Exemption – SSRRC

- Generate a list of assets intended for import complete with prices.
- A brief covering letter identifying your agency and your eligibility for tax exemption should be given to the SSRRC with an attached list of the assets you wish to import and any shipping documents.
- The SSRRC office will issue a letter to the Under Secretary, Ministry of Finance and Economic Planning, GOSS confirming your eligibility for tax exemption and request that they facilitate your application; this typically takes 2 – 4 days.

Step 2 – Obtaining Tax Exemption – Ministry of Finance, (MOF)

- Present a cover letter addressed to the Under Secretary, Ministry of Finance & Economic Planning, GOSS together with your eligibility for tax exemption from the SSRRC and the commercial invoice, packing list, shipping document and if relevant, a gift certificate. The Under secretary evaluates your request prior to granting exemption.

Step 3 – Obtaining Tax Exemption – Customs Police, Juba and Border Crossings

- Upon receipt of the required exemption your agency should inform your forwarding agent to dispatch the goods/assets.
- It is necessary to have advance warning of the border post that your goods/assets are transiting thru. Your clearing agent will negotiate the procedures required for the customs police to affect the release of your assets once you have provided him/her with your completed documents.
- If your assets require clearance thru one of the South Sudan surface border customs offices, for example, Nedapal, you will be required to present your documents to the customs police in Juba who will prepare a document for you to send to the border crossing customs office to secure release.

Additional Suggestions – Obtaining Tax Exemption

- Plan well in advance, ideally, begin to prepare one's tax exemption as soon as one has confirmation of the prices paid for the assets.
- Section 178. (1) of the Sudanese Customs Act [1986] asserts that customs clearance may be restricted to licenced CCAs. This provision is currently in force and the services of CCAs are required under Sudanese law.
- Be prepared to identify and commission a reputable clearing agent to liaise with the customs police, there are many clearing agents co-located at Juba Customs that have excellent working relationships with the customs police, clearing agents typically charge 1.5 – 2 % of the (tax exempt) cost of assets.

UNJLC Sudan, accurate as at 28 03 2008

Disclaimer

Information in this 'Snapshot' is provided 'as is', without warranty of any kind, either expressed or implied, including, without limitation, warranties as to fitness for a specific purpose, non-infringement, accuracy or completeness of any materials published herein. Under no circumstances shall UNJLC be liable for any direct or consequential loss, personal injury, property damage, or expense of whatever the nature directly or indirectly incurred or suffered by a user that is claimed to have resulted from the use of this 'Snapshot' (including without any limitation, any bugs, viruses, Trojan horses or the like which may be transmitted to or through this resource by any third party or any unauthorised access to or use of our secure server and/or any and all personal information stored therein). Under no circumstances shall UNJLC be liable for how or for what purpose users use the information obtained from this 'Snapshot'. The use of this 'Snapshot' is at the user's own risk.