



NATIONAL REVENUE AUTHORITY

# eTax Platform Manual

## MODULE 2: TAXPAYER DECLARATION & FILING

Version 0.1



# Introduction

A Tax declaration is a statement made to the tax authorities about the earnings during a particular month/quarter/year. It is used to calculate how much tax an individual will have to pay in a particular month/quarter/year.

You are required to use your Taxpayer Identification Number (TIN) to file your returns.

ALL taxpayers in the Republic of South Sudan can declare and file their returns on the eTax platform with their TIN number:

- **Individuals**
  - Citizens
  - Foreigner Residents
- **Businesses**
- **Non-Governmental Organisations**



## Taxpayer Declaration & Filing Individual/Business

You can switch between an Individual and Business profile depending on whether it is a sole proprietorship or company return. (See slide 9)

**NOTE:** Filing returns is free and does not attract any fee.

## 1 Declaring and Filing Returns on eTax

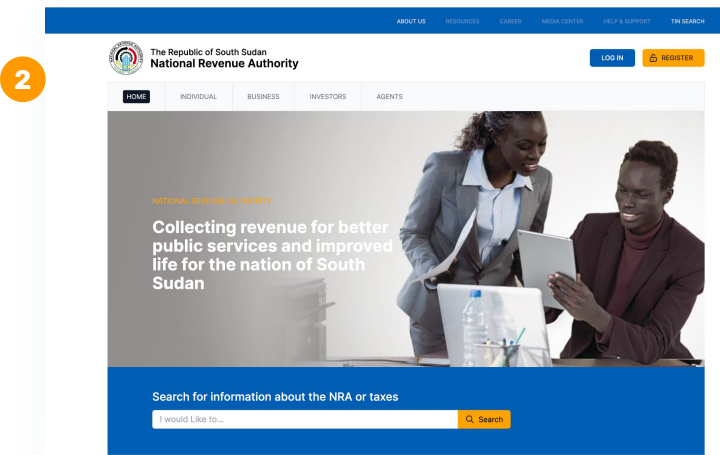
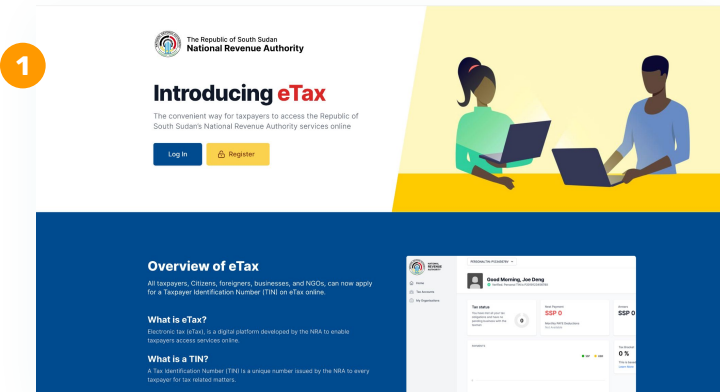
For a taxpayer to declare and file their returns, they are required to:

- Be a registered taxpayer on eTax
- You **MUST** have individual eTAX TINs

## 2 Declaring and Filing Returns on eTax

Using your device of choice, you can access eTax in any of the following ways:

1. Directly through <https://etax.nra.gov.ss/>
2. By visiting the official NRA website <https://nra.gov.ss/> and clicking on the LOGIN button on the top right end of the screen.

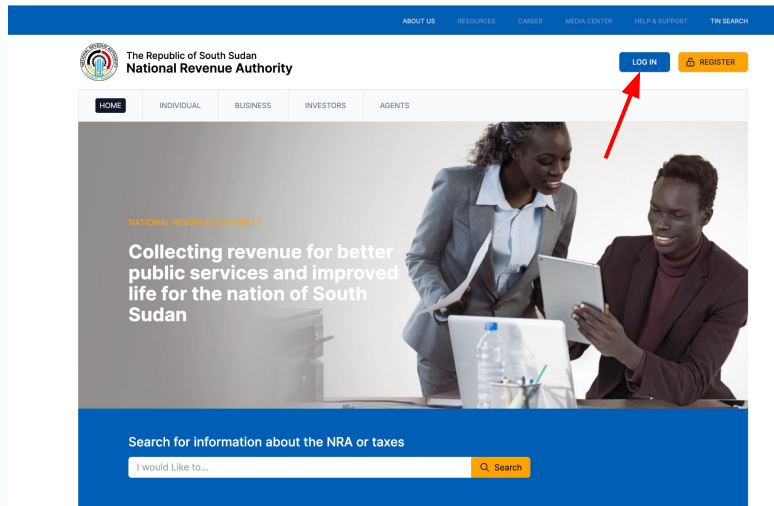


Click on Log In and enter your Taxpayer Identification number (TIN).

**Note:**

A One Time Password will be sent to your phone through SMS. Key in the code given to login and click Next.

In case you forgot your TIN, see next slide.



**Sign In**

To sign in to your account, enter your Individual Taxpayer Identification Number (TIN)

Tax Identification Number (TIN)

PR/0000/00000

Next

Don't have a TIN? [Register](#)

Forgot your TIN? [Click here](#)



Forgot your TIN? Click to get a new one. Enter your ID number and click on Request TIN.

**Note:**

Your TIN will be sent to your phone through SMS. Proceed to log in as shown in the previous step.

**Sign In**

To sign in to your account, enter your Individual Taxpayer Identification Number (TIN)

Tax Identification Number (TIN)

e.g PR/0000/00000

Next

Don't have a TIN? [Register](#)

Forgot your TIN? [Click here](#)

**Forgot TIN ?**

To receive your TIN, enter your personal identification number and click next

ID (Personal Number)

PR/0000/00000

Request TIN

[Click here to Sign In](#)



## Step 1

Fill in your return details by selecting the activity, currency and period in which you are filing your return. Click Next.

**Note:**

We are using Withholding Tax for this illustration.

**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary Step 2 Add Items Step 3 File Returns Step 4 Pay Tax

**Return details**

Indicate the period with you are filing for and select the type of activity.

Select Activity

Withholding Tax

Currency

SSP

JUL-2021

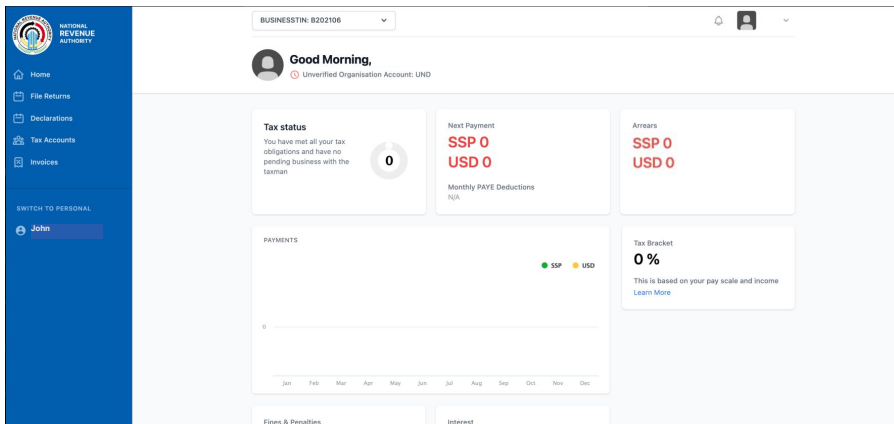
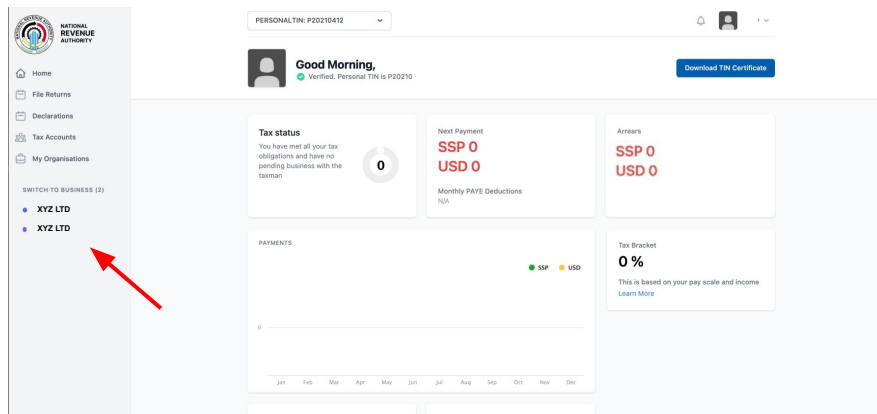
Cancel Next



## File Returns for NGO/Business

Switch to business account by clicking on the business name. It will bring you to the business page illustrated on the second image.

Proceed to file business tax returns.



## Step 2(a)

Click Add Withholding Tax. Proceed to add the type of withholding tax and the taxable amount. Click Add Item.

For Foreigner Withholding tax option, you simply need to add your information, if you are a foreigner.

**Note:**

You select a different type of withholding tax while still on step 2 by adding.

**File Returns**  
Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

**Withholding Tax**  
Add Withholding Tax

Add Add Withholding Tax   Upload Multiple File

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

**Add Withholding Tax**  
Select Tax Payer Type  
Citizen or Resident

Owner TIN (Business or Individual)  
John P20210826

Select Type  
Rental Withholding Tax

Taxable Amount  
10000.00   SSP

Cancel   Add Item

## Withholding Tax for NGO/Business

To add returns for your NGO/Business, the process is the same as for the individual returns.

Repeat the process if you have several businesses. Then proceed to file the returns.

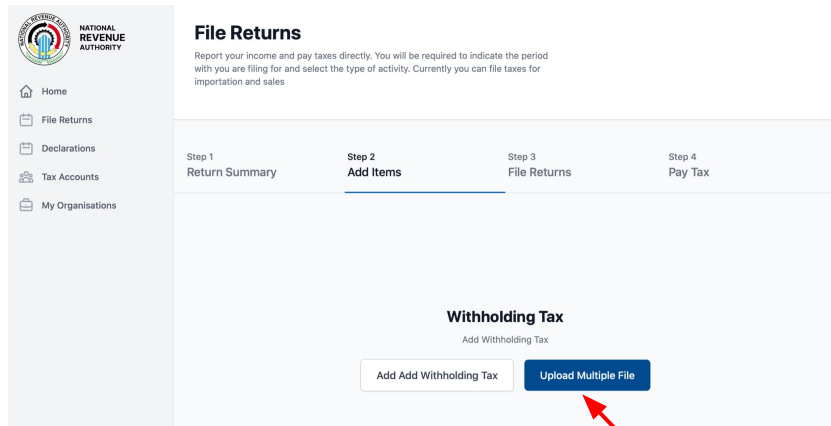
The screenshot shows the National Revenue Authority portal interface. On the left is a blue sidebar with the logo and navigation links: Home, File Returns, Declarations, Tax Accounts, and Invoices. Below these is a 'SWITCH TO PERSONAL' section with a user profile for 'John'. The main content area has a progress bar at the top with four steps: Step 1 Return Summary, Step 2 Add Items (active), Step 3 File Returns, and Step 4 Pay Tax. The title 'Withholding Tax' is centered, with the subtitle 'Add Withholding Tax' below it. There are two buttons: 'Add Add Withholding Tax' and 'Upload Multiple File'. A red arrow points to the 'Add Add Withholding Tax' button. A 'Cancel' button is located at the bottom right.

This screenshot shows the 'Add Withholding Tax' form. The progress bar at the top is the same as the previous screenshot. The form title is 'Add Withholding Tax'. It contains the following fields: 'Select Tax Payer Type' with a dropdown menu showing 'Citizen or Resident'; 'Owner TIN (Business or Individual)' with a text input field containing 'John P202109' and a clear button; 'Select Type' with a dropdown menu showing 'Contracts for supply of goods and services'; and 'Taxable Amount' with a text input field containing '0' and a unit dropdown set to 'USD'. At the bottom are 'Cancel' and 'Add Item' buttons.

If you have multiple or a larger list of staff/products/services to add, select Upload Multiple Files on **Step 2(a)**.

Download the excel and the tax code templates. Fill in the data requested for and the tax code column from the tax code template. Fill in according to the type of tax you are filling for.

Save the template and proceed to upload on ETAX.



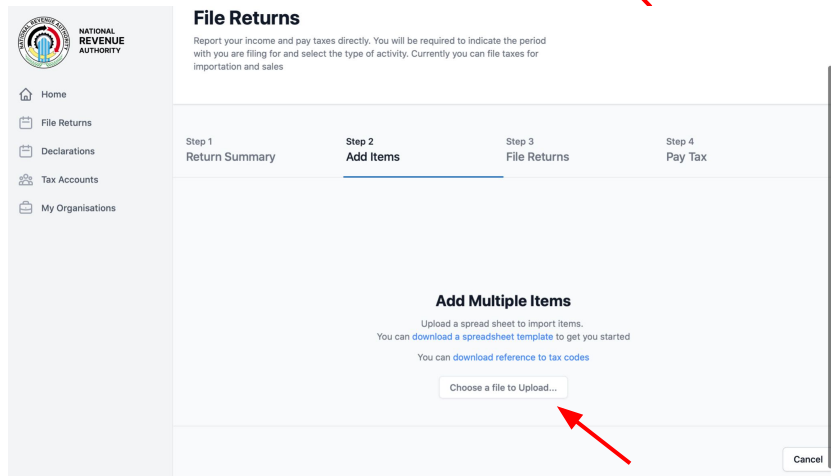
**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary    **Step 2 Add Items**    Step 3 File Returns    Step 4 Pay Tax

**Withholding Tax**  
Add Withholding Tax

Add Add Withholding Tax    **Upload Multiple File**



**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary    **Step 2 Add Items**    Step 3 File Returns    Step 4 Pay Tax

**Add Multiple Items**  
Upload a spreadsheet to import items.  
You can [download a spreadsheet template](#) to get you started  
You can [download reference to tax codes](#)

Choose a file to Upload...

Cancel

## Add returns for multiple businesses/NGOs

If you have multiple or a larger list of staff/products/services to add, select Upload Multiple Files on **Step 2(a)**.

Download the excel and the tax code templates. Fill in the data requested for and the tax code column from the tax code template. Fill in according to the type of tax you are filling for.

Save the template and proceed to upload on ETAX.

The screenshot shows the NRA portal interface. On the left is a blue sidebar with the NRA logo and navigation links: Home, File Returns, Declarations, Tax Accounts, and Invoices. Below these is a 'SWITCH TO PERSONAL' section with a user profile for 'John'. The main content area has a progress bar at the top with four steps: Step 1 Return Summary, Step 2 Add Items (highlighted), Step 3 File Returns, and Step 4 Pay Tax. Below the progress bar, the heading 'Withholding Tax' is displayed, followed by the subtext 'Add Withholding Tax'. There are two buttons: 'Add Add Withholding Tax' and 'Upload Multiple File'. A red arrow points to the 'Upload Multiple File' button. A 'Cancel' button is located at the bottom right.

The screenshot shows the same NRA portal interface. The progress bar at the top now highlights Step 2 Add Items. The main content area has the heading 'Add Multiple Items' followed by the subtext 'Upload a spread sheet to Import Items.' Below this, there are two lines of text: 'You can download a spreadsheet template to get you started' and 'You can download reference to tax codes'. There is a button labeled 'Choose a file to Upload...'. A red arrow points to this button. A 'Cancel' button is located at the bottom right.

## Step 2(b)

This is what will appear on your screen. Click Next to proceed. In case you need to make adjustments, click Edit and make the corrections.

At this point, you can add another withholding tax (if any).

**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for Importation and sales

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

[Add Withholding](#)

| DESCRIPTION | INCOME     |                      |
|-------------|------------|----------------------|
| John        | SSP 10,000 | <a href="#">Edit</a> |

[Cancel](#) [Next](#)

**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for Importation and sales

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

[Add Withholding](#)

| DESCRIPTION | INCOME     |                      |
|-------------|------------|----------------------|
| John        | SSP 10,000 | <a href="#">Edit</a> |

[Cancel](#) [Next](#)

## For Business/NGO

This is what will appear on your screen. Click Next to proceed. In case you need to make adjustments, click Edit and make the corrections.

At this point, you can add another withholding tax (if any).

**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

**Add Items** Add an Item

| PARTICULARS                  | QUANTITY | UNIT COST   | TAXABLE AMOUNT |                      |
|------------------------------|----------|-------------|----------------|----------------------|
| Cleaning and laundry Service | 1        | SSP 100,000 | SSP 100,000    | <a href="#">Edit</a> |

Cancel [Add Item](#)

**File Returns**

Report your income and pay taxes directly. You will be required to indicate the period with you are filing for and select the type of activity. Currently you can file taxes for importation and sales

Step 1 Return Summary   **Step 2 Add Items**   Step 3 File Returns   Step 4 Pay Tax

**Add Items** Add an Item

| PARTICULARS                  | QUANTITY | UNIT COST   | TAXABLE AMOUNT |                      |
|------------------------------|----------|-------------|----------------|----------------------|
| Cleaning and laundry Service | 1        | SSP 100,000 | SSP 100,000    | <a href="#">Edit</a> |

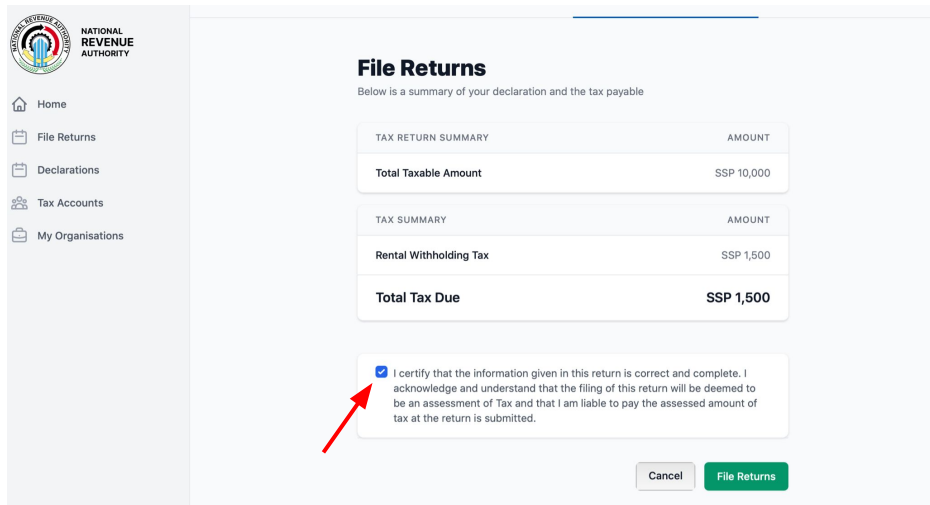
Cancel [Add Item](#)

## Step 3

You will get a summary of your declaration and tax payable. Tick the declaration box. Proceed to File Returns.

**Note:** The tax declaration procedure is the same regardless of the type of tax.

The 'File Returns' button only becomes active after checking the declaration checkbox.



**File Returns**  
Below is a summary of your declaration and the tax payable

| TAX RETURN SUMMARY   | AMOUNT     |
|----------------------|------------|
| Total Taxable Amount | SSP 10,000 |

| TAX SUMMARY            | AMOUNT    |
|------------------------|-----------|
| Rental Withholding Tax | SSP 1,500 |
| Total Tax Due          | SSP 1,500 |

☒ I certify that the information given in this return is correct and complete. I acknowledge and understand that the filing of this return will be deemed to be an assessment of Tax and that I am liable to pay the assessed amount of tax at the return is submitted.

Cancel File Returns



## For Business/NGO

You will get a summary of your declaration and tax payable. Tick the declaration box. Proceed to File Returns.

**Note:** The tax declaration procedure is the same regardless of the type of tax.

The 'File Returns' button only becomes active after checking the declaration checkbox.

**File Returns**

Below is a summary of your declaration and the tax payable

| TAX RETURN SUMMARY   | AMOUNT     |
|----------------------|------------|
| Total Taxable Amount | USD 10,000 |

| TAX SUMMARY                                | AMOUNT           |
|--------------------------------------------|------------------|
| Contracts for supply of goods and services | USD 1,500        |
| <b>Total Tax Due</b>                       | <b>USD 1,500</b> |

☒ I certify that the information given in this return is correct and complete. I acknowledge and understand that the filing of this return will be deemed to be an assessment of Tax and that I am liable to pay the assessed amount of tax at the return is submitted.

Cancel File Returns

## Step 4

An invoice will be generated for the Tax due.

To make the payments, download the invoice and take to integrated banks OR pay through card option (immediately or later).

**Note:** The tax declaration procedure is the same regardless of the type of tax.


**NATIONAL  
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[Tax Accounts](#)  
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**TAX RETURN DETAILS**  
 Tax Return ref.  
 Date Declared  
 Aug 30, 2021 at 2:48pm  
 Return Details  
 WT Return  
 Return Period  
 JUL-2021

**COMPANY DETAILS**  
 Company Name  
 John  
 TIN  
 P20210826  
 Contact  
 +254721

|                                   |  |                                     |  |
|-----------------------------------|--|-------------------------------------|--|
| Tax Payable<br><b>SSP 1500.00</b> |  | Total Tax Due<br><b>SSP 1500.00</b> |  |
|-----------------------------------|--|-------------------------------------|--|

| PARTICULARS          | QUANTITY | UNIT COST  | TAXABLE AMOUNT   |
|----------------------|----------|------------|------------------|
| John                 | 1        | SSP 10,000 | SSP 1,500        |
| Total Taxable Amount |          |            | SSP 10,000       |
| Tax Payable          |          |            | SSP 1,500        |
| Total Tax Due        |          |            | <b>SSP 1,500</b> |


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**WT Return**  
 Return Period  
 JUL-2021

Contact  
 +254721

|                                   |  |                                     |  |
|-----------------------------------|--|-------------------------------------|--|
| Tax Payable<br><b>SSP 1500.00</b> |  | Total Tax Due<br><b>SSP 1500.00</b> |  |
|-----------------------------------|--|-------------------------------------|--|

| PARTICULARS          | QUANTITY | UNIT COST  | TAXABLE AMOUNT   |
|----------------------|----------|------------|------------------|
| John                 | 1        | SSP 10,000 | SSP 1,500        |
| Total Taxable Amount |          |            | SSP 10,000       |
| Tax Payable          |          |            | SSP 1,500        |
| Total Tax Due        |          |            | <b>SSP 1,500</b> |

[Pay Later](#)

## For Business/NGO

An invoice will be generated for the Tax due.

To make the payments, download the invoice and take to integrated banks OR pay through card option (immediately or later).

**Note:** The tax declaration procedure is the same regardless of the type of tax.

**Tax Due**  
**USD 1,800**

[Download Invoice](#) [Pay Now](#)

### Tax Return Invoice

The Republic of South Sudan  
**National Revenue Authority**

| TAX RETURN DETAILS                      | COMPANY DETAILS      |
|-----------------------------------------|----------------------|
| Tax Return ref.                         | Company Name         |
| Date Declared<br>Sep 23, 2021 at 8:49am | <b>XYZ LTD</b>       |
| Return Details                          | COMPANY LTD          |
| <b>SALE Return</b>                      | TIN                  |
| Return Period                           | <b>B2000000000</b>   |
| AUG-2021                                | Contact              |
|                                         | <b>+211 00000000</b> |

**AUG-2021**

| Tax Payable          |          | Total Tax Due |                  |
|----------------------|----------|---------------|------------------|
| USD 1800.00          |          | USD 1800.00   |                  |
| PARTICULARS          | QUANTITY | UNIT COST     | TAXABLE AMOUNT   |
| Other Hotel Services | 1        | USD 10,000    | USD 1,800        |
| Total Taxable Amount |          |               | USD 10,000       |
| Tax Payable          |          |               | USD 1,800        |
| Total Tax Due        |          |               | <b>USD 1,800</b> |

[Pay Later](#)