NATIONAL REVENUE AUTHORITY

eTax Platform Manual

B2B e-Invoice

Introduction

Businesses, companies, organizations and registered entities can generate e-invoices for FREE through the NRA’s eTax portal www.etax.nra.gov.ss

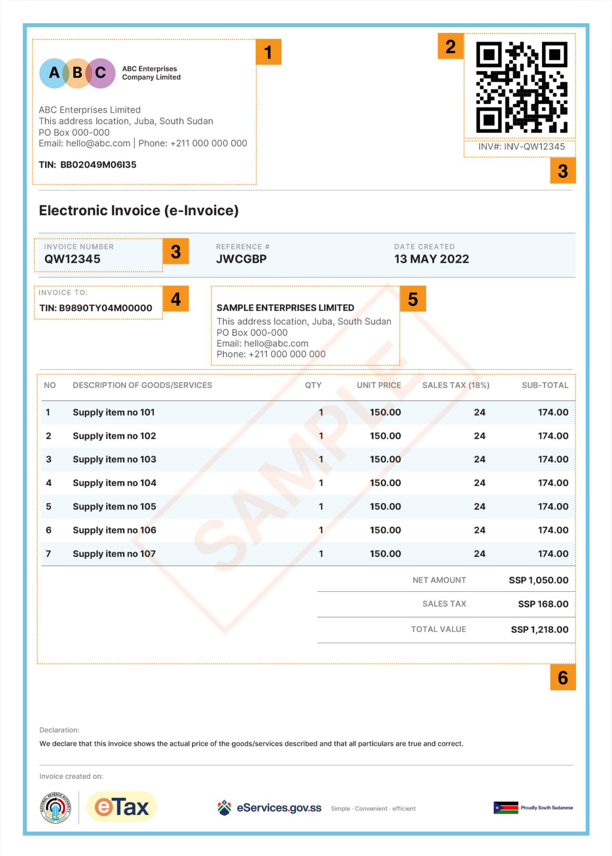
What is an e-invoice?

An electronic invoice (e-Invoice) is similar to a traditional invoice document that is exchanged between a seller and a purchaser. What makes the eTax e-Invoice unique is that it captures payable taxes directly when the invoice is created. The e-Invoice is also simultaneously accessible to both the selling and purchasing parties.

The e-invoice includes features that make it possible to verify or establish authenticity the document. The eTax e-Invoice is crucial for all Business to Business (B2B) transactions.

The e-invoice contains the following elements illustrated on this sample:

1. The Logo, address and TIN of the business issuing the e-Invoice
2. The e-invoice QR Code (can be scanned for verification)
3. The Invoice number (can be searched through NRA website for verification)
4. The TIN of the business which the invoice is intended for
5. The name and address details of the business that is being invoiced.
6. The invoice details Taxable Amount, Sales Tax and Total Invoice Value



1

ABC Enterprises Company Limited

ABC Enterprises Limited
This address location, Juba, South Sudan
PO Box 000-000
Email: hello@abc.com | Phone: +211 000 000 000

TIN: BB02049M06I35

2

INV#: INV-QW12345

3

Electronic Invoice (e-Invoice)

INVOICE NUMBER QW12345 3 | REFERENCE # JWCGBP | DATE CREATED 13 MAY 2022

INVOICE TO:
TIN: B9890TY04M00000 4

SAMPLE ENTERPRISES LIMITED 5
This address location, Juba, South Sudan
PO Box 000-000
Email: hello@abc.com
Phone: +211 000 000 000

NO	DESCRIPTION OF GOODS/SERVICES	QTY	UNIT PRICE	SALES TAX (18%)	SUB-TOTAL
1	Supply item no 101	1	150.00	24	174.00
2	Supply item no 102	1	150.00	24	174.00
3	Supply item no 103	1	150.00	24	174.00
4	Supply item no 104	1	150.00	24	174.00
5	Supply item no 105	1	150.00	24	174.00
6	Supply item no 106	1	150.00	24	174.00
7	Supply item no 107	1	150.00	24	174.00
				NET AMOUNT	SSP 1,050.00
				SALES TAX	SSP 168.00
				TOTAL VALUE	SSP 1,218.00

SAMPLE

6

Declaration:
We declare that this invoice shows the actual price of the goods/services described and that all particulars are true and correct.

Invoice created on:

eTax eServices.gov.ss Simple · Convenient · efficient Proudly South Sudanese

Accessing an account on eTax

An important condition for accessing B2B e-invoices is that a business has to have a valid NRA TIN and consequently, registered for an account on the eTax portal.

Signing into eTax

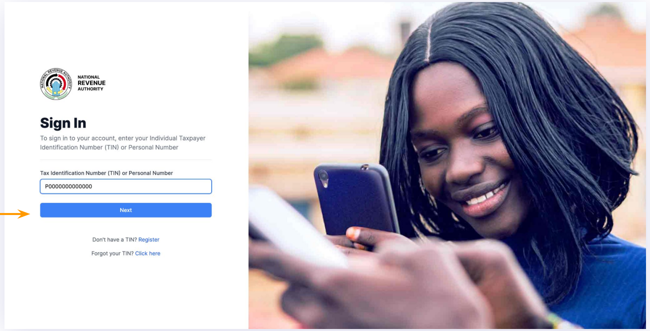
A business owner using their device of choice can access eTax in any of the following ways:

- Directly through https://etax.nra.gov.ss/ or by visiting the official NRA website https://nra.gov.ss/ and clicking on the Login button on the top right end of the website.
- On the sign in page provide your Taxpayer Identification Number (TIN) and the One Time Password (OTP) sent to your registered phone number through SMS. Enter the code given and Sign In.

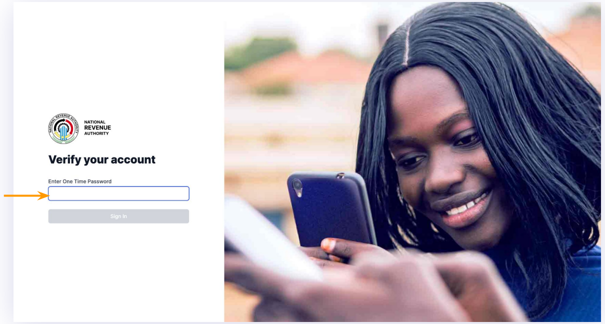
Signing in to eTax

STEP 1 Click on the Login button

STEP 2 Enter your Taxpayer Identification Number (TIN)



STEP 3 Enter the One Time Password (OTP)



Note:
A One Time Password (OTP) will be sent to both your email and phone, through SMS. Key in the code given to login and click 'Next'.

Accessing a business profile on eTax

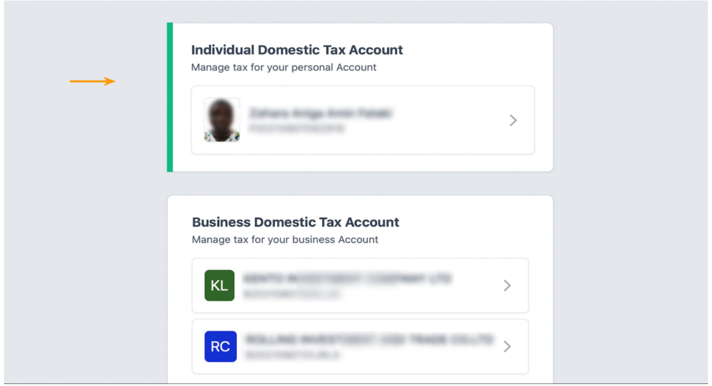
The B2B e-invoice can only be accessed through a business account. Upon logging in, an individual would need to switch to the business account of the business he/she has registered on eTax.

Accessing a business account on eTax

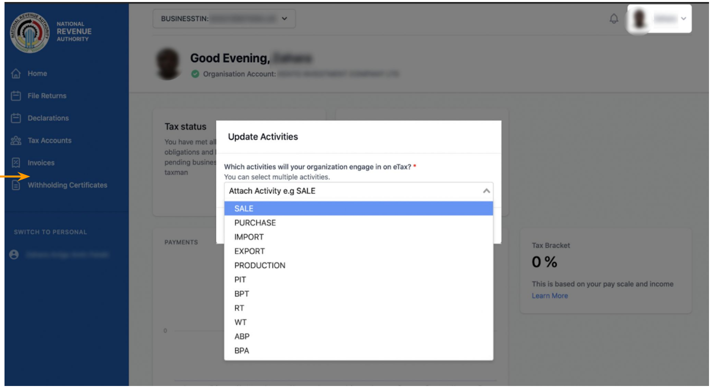
- Upon signing in, a taxpayer is presented with the option of accessing his/her individual account.
- Individuals who have their businesses registered on eTax (or who have been appointed as agents to transact on behalf of a business) will access an additional business menu that will list all their business accounts.
- Upon selecting a business profile, one can update the activities that the business/organisation will engage in, as an optional step.

Accessing a business account

STEP 3 Selecting the business account



STEP 4 Selecting the applicable taxes (this section only appears the first time of logging in)



Generating e-Invoices

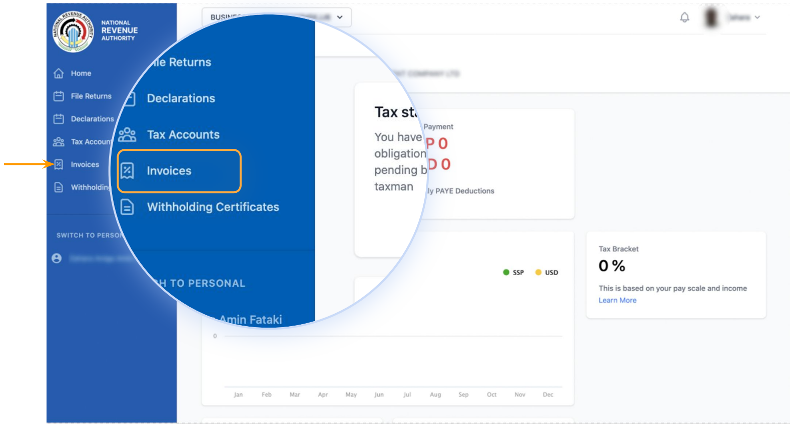
An e-Invoice can be issued by a seller to a purchaser directly through eTax. B2B e-invoices can be created for either sales or purchases. On the invoices page, a business can access both options.

Key points to note:

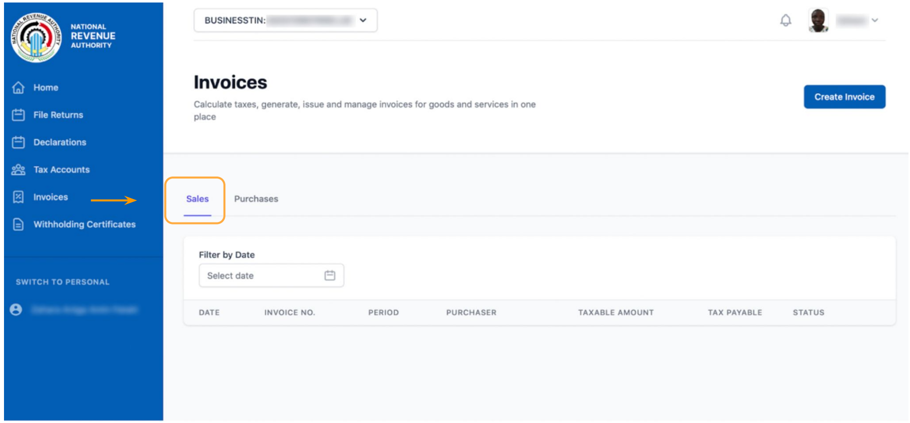
- When creating an e-Invoice, the tax details of both the seller and purchaser are captured and a notification is issued to the e-invoices' receiving party.
- When making a sale, the seller selects the 'sale' option on the invoices page to create an e-invoice for a sale they have made/intend to make to a purchaser. The particulars of the invoice are subject to a specific tax item.
- Purchasers can also create e-invoices for any purchases they have made. This is available on the 'purchases' option on the invoices page.
- B2B invoices go towards monthly tax declarations made by businesses.

Generating a B2B e-Invoice for a sale

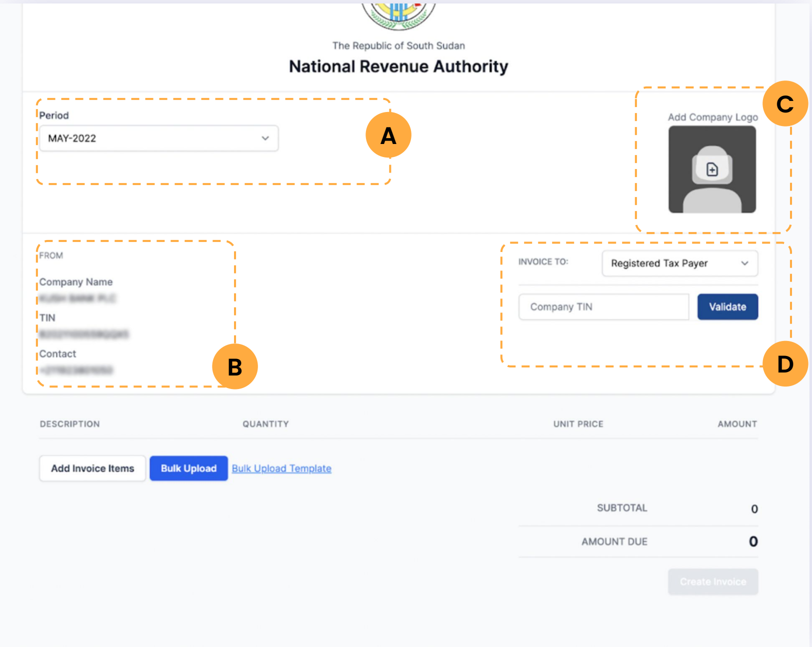
STEP 5 Select the 'Invoices' option on the side menu



STEP 6 Select 'Sales' as indicated, then proceed to click on 'Create Invoice' at the top right



Details for generating the e-Invoice



A. **Period** - For each invoice, a tax period during which the sale occurred must be indicated.

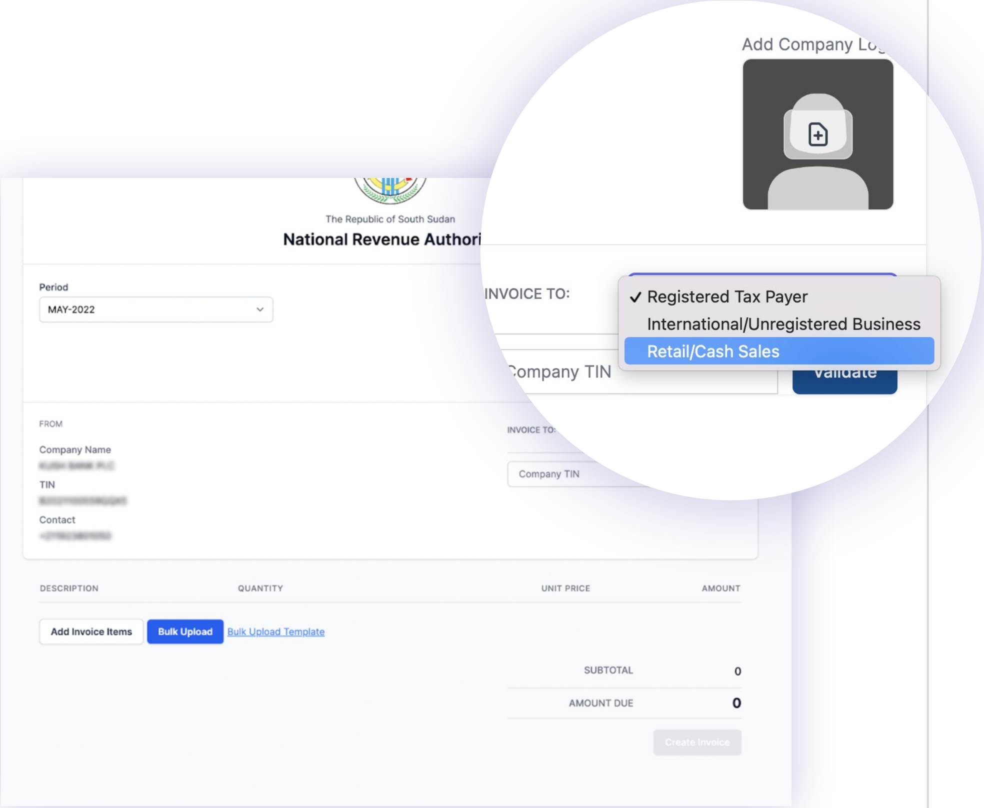
   NB: e-invoices for sales from tax period that is already past may attract penalties when filing returns.

B. **'From' (i.e. the sender of the invoice)-** The details of the business or organization creating the invoice will appear in this section. These are captured automatically from the system

C. **Company logo -** The invoice can be customised with a business/company logo by clicking the photo icon to upload.

D. **'Invoice to' (i.e. the addressee of the invoice)-** This enables an invoice to be generated for any of these three:

   a. A registered taxpayer
   b. An international/unregistered business
   c. For retail/cash sales



Selecting the suitable option for the addressee:

From the on the drop-down list, a business is required to select either of these three options for the addressee to whom the invoice is intended for. Here is what each of these options is suitable for:

a) **Registered taxpayer -** This covers all businesses (both national/international) with a valid TIN created on eTax. Providing the company TIN will automatically fetch the details of the addressee as registered on eTax. A notification will be sent to the addressee and the generated e-Invoice will be available on the business accounts of both parties.

b) **International/Unregistered business -** This is for Invoices intended for international companies that do not have an NRA TIN. For this option, the addressee's details must be manually keyed in.

c) **Retail/Cash sales -** This encompasses sales which are not attributable to a single party. In this option, an addressee's details are not required. This option is appropriate for creating an invoice for cumulative sales from retail or similar activities.

Adding invoice items

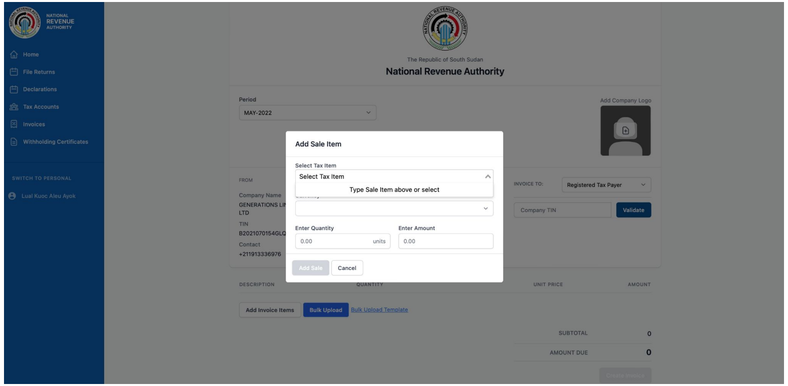
Add sale item

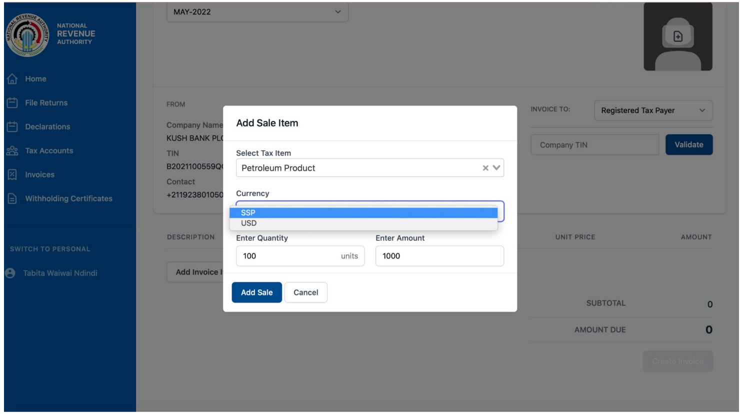
STEP 7

Type in the name of products and services you offer, then enter the currency in use, the quantity and amount, then click 'Add Sale'.

STEP 8

Repeat the process for other items if you have more than one.

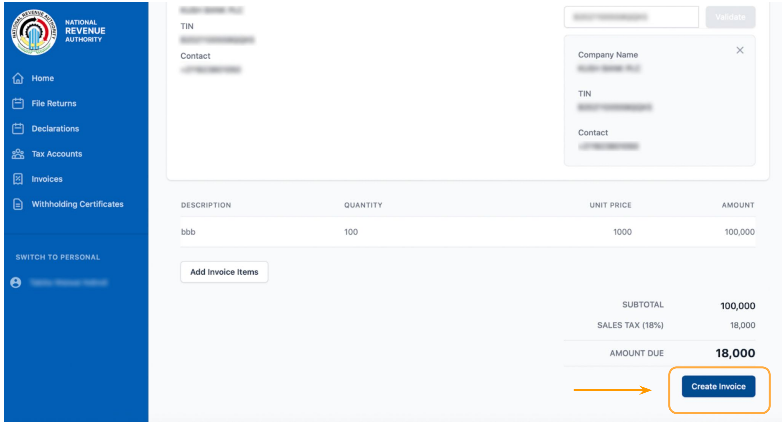


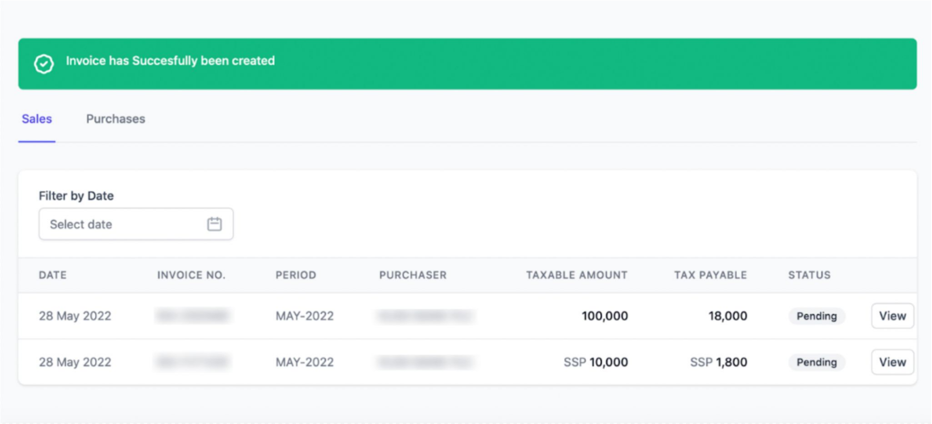


Adding invoice items

STEP 9 The items will be listed as indicated. Confirm that the details entered are correct and proceed to ‘Create Invoice’.

STEP 10 Invoice is successfully created as shown on the table. A notification will also be sent to the recipient.

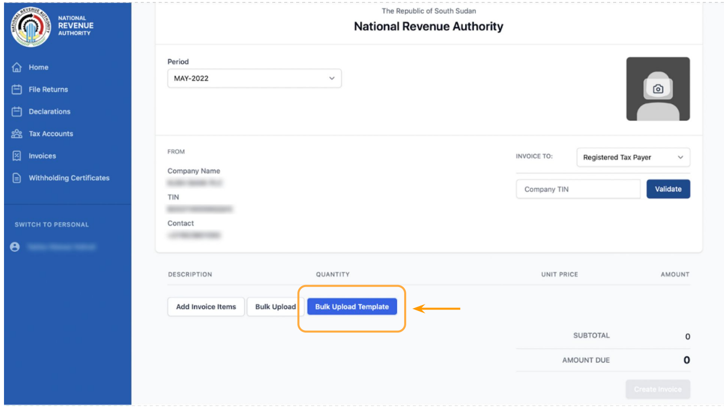




Bulk uploading items for an invoice

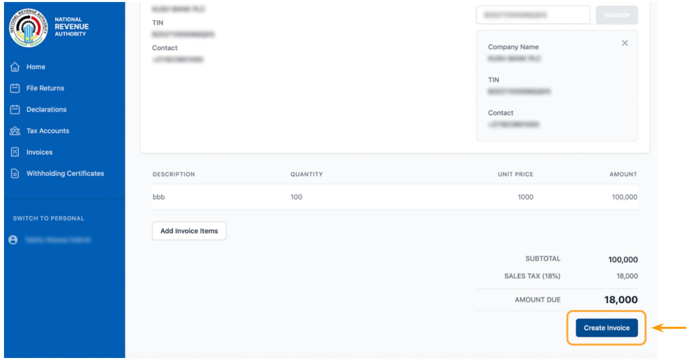
STEP 1

Bulk upload is useful for an invoice with a large volume of items, usually prepared through a different system beforehand. It is required that you first download and use the template format provided. Select ‘Bulk Upload Template’ to download the standardized template and fill it out before uploading it using the ‘Bulk upload’ button.



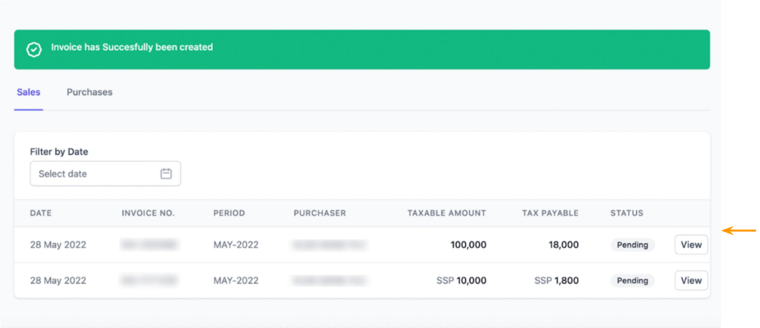
STEP 2

The items will be listed as indicated. Confirm that the details are correct and proceed to ‘Create Invoice’.



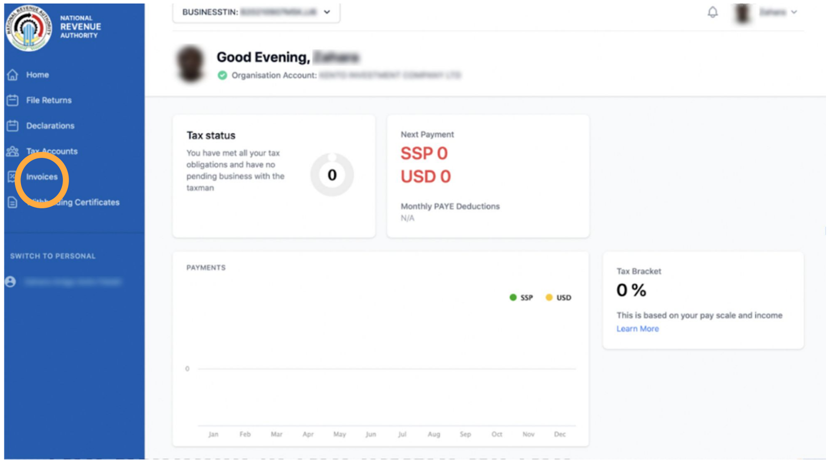
STEP 3

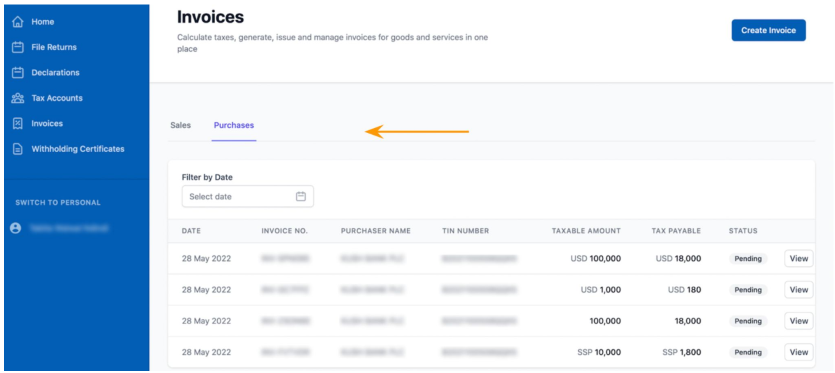
Invoice is successfully created as shown on the bottom right.



Creating a B2B e-Invoice for a purchase

An e-Invoice can be issued by a purchaser directly through e-tax. The process is the same as the above (for sales), except that you select ‘Purchases’ instead of ‘Sales’ as indicated on the diagram.





e-Invoice Notifications

Once an e-invoice is created, an email and SMS notification is sent to the recipient of the invoice for confirmation. The invoice can be accessed by both the seller and purchaser - on their etax business accounts for reference.

REPUBLIC OF SOUTH SUDAN
NATIONAL REVENUE AUTHORITY

Dear Deng Acol,

This is to notify you that B2B e-Invoice number **00000000** has been issued for **ABC Enterprises** from **XYZ Company Limited** at **1245hrs, 12.06.2022**. A copy of the e-Invoice has been attached and can also be accessed on the etax business account of **ABC Enterprises.**

For any queries pertaining to the invoice, we encourage you to reach out to **XYZ Company limited** on **+211 000 000** or **xyz@email.com.**

For help and support, contact our support lines on:
+211 918 806 493, +211 918 806 487, +211 918 806 483
+211 921 058 043

Regards,
NRA Management

eServices.gov.ss

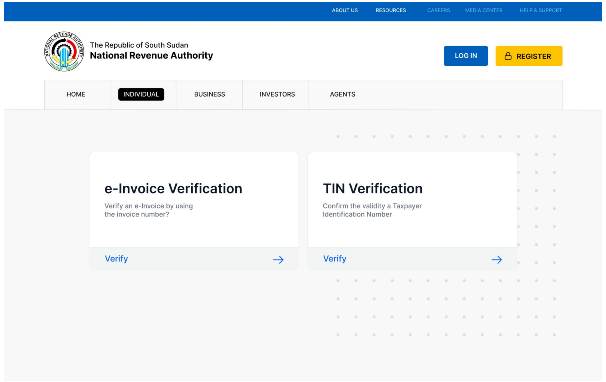
Proudly South Sudanese

Validating B2B e-invoice

Validating an e-invoice can be done in the following ways:

1 Scanning the QR code on the e-invoice copy

2 Searching the invoice number using the e-invoice validating tool on the NRA website



Guidelines for the B2B e-invoice for the following:

NB: In light of the directive from The Bank of South Sudan to all banks requiring all business to business transactions and movement of funds be accompanied by a valid B2B e-invoice generated on the NRA's eTax portal, here are the ways that the e-Invoice applies as a supporting document before fulfilling any transaction:

- **Bank Withdrawals**: an e-invoice can be presented to a bank as a supporting document to show the source of funds before withdrawing large sums of money.
- **Bank Deposits**: an e-invoice can be presented to a bank as a supporting document for a sale or purchase from a vendor to enable depositing of funds for this purpose.
- **International transfers**: an e-invoice can be presented to a bank as a supporting document for international transactions through the bank in cases such as imports or cross-border trade.
- **Retail/Cash sales invoices:** e-invoice may be presented for deposits of cash in a bank from accumulated sales.

NATIONAL REVENUE AUTHORITY