THE SOUTH SUDAN REVENUE AUTHORITY, 2016

(LAWS OF SOUTH SUDAN)

REVISED EDITION 2024

This Revised Edition of the South Sudan Revenue Authority Act, 2016 is a consolidation of all the amendments to the National Revenue Authority Act, 2016 by the National Revenue Authority (Amendment) Act, 2023)

LAWS OF SOUTH SUDAN

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SOUTH SUDAN REVENUE AUTHORITY ACT, 2016

In accordance with the provisions of **Articles 55(2)** and **(3)(b), 85(2)** and **177** and **Schedule A (40)** of the Transitional Constitution of the Republic of South Sudan 2011 (as amended), the Transitional National Legislature, with the assent of the President, hereby enacts the following:

CHAPTER I
PRELIMINARY PROVISIONS

Title and Commencement

1. This Act may be cited as the "**South Sudan Revenue Authority Act, 2016**" and shall come into force on the date of its signature by the President.

Repeal and Saving

2. Any existing legislation in the Republic of South Sudan governing the subject of this Act is hereby repealed; provided that all appointments, proceedings, orders and regulations taken or made under the repealed legislation, except to the extent they are repealed or otherwise inconsistent with this Act, shall remain in force until repealed or amended.

Purpose

3. The purpose of this Act is to provide for:

(1) The establishment of an institution to be known as "South Sudan Revenue Authority", hereafter referred to as **SSRA** or the **Authority**;

(2) The duties, functions and responsibilities of the Authority;

(3) Taking over the responsibilities and assets of the directorates of customs and taxation and non-tax collecting agencies;

(4) The transfer of any other revenue collecting responsibilities of other governmental organizations to the SRRA; and

(5) Any other matters related to theestablishment of SSRA.

Authority and Apllication

4. This Act is in accordance with the provisions of **Articles 52, 142 and 177** (1) and (2), read together with the provisions of paragraphs **(22)**, **(23)** and **(40)** of **Schedule (A),** to the Transitional Constitution of the Republic of South Sudan, 2011 (as amended), which grant the National Government legislative powers to establish the South Sudan Revenue Authority and to legislate on the collection of national taxes, customs, excise duties, user charges and fees.

Interpretations

5. In this Act, unless the context otherwise requires, the following words and expressions shall bear the meaning assigned to them respectively:

"**Assembly**" means the National Legislative Assembly of South Sudan;

"**Authority**" means the South Sudan Revenue Authority established under Section 6;

"**Board**" means the Board of Directors of the Authority established under Section 7;

"**BSS**" means Bank of South Sudan;

"**Chairperson**" means the Chairperson of the Board designated as such under Section 7;

"**Commissioner-General**" means the Chief Executive Officer of the Authority appointed under Section 16 of this Act;

"**Constitution**" Means the Transitional Constitution of the Republic of South Sudan, 2011;

“**Court**” means Court of the Magistrate of the first class;

“**Deputy Commissioner-General**” means the Deputy Chief Executive Officer of the Authority;

“**Commissioner**” refers to the head of a body as may be assigned in the SSRA;

“**Director**” means a member of the governing Board or head of a directorate as the context may require;

“**Good faith**” shall have the meaning assigned to it in the penal code;

“**GRSS**” means the Government of the Republic of South Sudan;

“**Minister**” means National Minister of Finance and Economic Planning;

“**Ministry**” means National Ministry of Finance and Economic planning;
“**SSRA**” means the South Sudan Revenue Authority;

“**President**” means the president of the Republic of South Sudan;

“**Revenue**” means taxes, duties, fees, levies, charges, penalties, fines or other monies collected or imposed as defined in the Constitution Article 177

(2) and under the written laws set out in Schedule 1 of this document, and any other laws of GRSS;

"**State**" means any of the States and Administrative Areas in the Republic of South Sudan.

CHAPTER II
ESTABLISHMENT, FUNCTIONS AND POWERS OF THE AUTHORITY

Establishment, Functions and Powers of the Authority

6.(1) There is established as Revenue Authority, to be known as: "**South Sudan Revenue Authority**" **(SSRA)** which shall be:

(a) A body corporate with perpetual succession and a common seal;

(b) Capable of suing and be sued;

(c) Autonomous and shall fall under the general supervision of the **Minister** and regularly reporting to the **National Legislative Assembly**;

(d) Capable of initiating or defending against any legal action in respect of any right or obligation acquired or incurred by the Authority;

(e) Capable of holding, purchasing, contracting Acting and otherwise acquiring and disposing of, seizing or attaching any property, moveable and immoveable, for purpose of, or in the course of carrying out its functions; and

(f) Doing or performing all such acts and thing as a body corporate may by law do or perform.

(2) The Authority shall operate under the general supervision of the Minister and shall be responsible for:

(a) Assessing, auditing, collecting, remitting and accounting for all specified revenues due to the national government;

(b) Administering and enforcing the laws relating to Taxation, Customs and revenues or the specified provisions of the laws set out in **Schedule I**;

(c) Ensuring that all revenues are remitted into a Treasury Single Account through the official government's e-tax system and expenditures are conducted in accordance with the law;

(d) Ensure no physical cash handling at any government institution or parastatals, in which all Tax and Non-Tax revenue collections must be made strictly at commercial banks or financial institutions through the e-tax system in which each Bank generate invoices for the customer to pay for any government services;

(e) Issuance of Tax Compliance Certificate strictly through the e-tax system;

(f) Deployment of Electronic Tax Registrar for the exclusive usage of all businesses operating in South Sudan for the purpose of monitoring and generating the sales tax;

(g) Promoting voluntary tax compliance by taxpayers as required by law or regulations;

(h) Taking such measures as may be required to counteract tax and customs fraud and any other forms of tax evasion; such as pursuant to section 6.

(2)(d) of the National Revenue Authority Act 2016, read together with **Section 21** and **Section 22(1)(2)** of the **Customs Act, 2013,** which mandates the National Revenue Authority and its **Commissions of Customs** and **Domestic Tax** to take measures such as marking tax cleared goods, intercepting smuggled goods as may be required to counter-act tax evasion and customs fraud and any other forms of tax evasion;

(i) Establishing and maintaining electronic information management systems to increase efficiency, transparency and productivity of the revenue administration;

(j) Implementing agreements and memoranda of understanding related to revenue administration programs between the government and regional and international organizations, and memoranda on matters relating to imports and exports exemptions, trade facilitation and other related issues;

(k) Developing (e-tax and e-customs as a subset of the e-government services) for the tax payers and support them in efficient and effective payment of taxes Issue uniform individual interpretations of the tax law and tariffs;

(l) Advising the Minister on matters of revenue policy and matters relating to the administration and collection of revenue under the laws listed in Schedule I; and

(m) Performing such other functions in relation to the revenue as the Minister may direct.

(3) The Minister may, by notice published in the Official Gazette, amend **Schedule I** and **Schedule II**.

(4) The Authority in the discharge of its functions shall:

(a) Study laws under its administration and those that may affect it and amendments for the purpose of improving the administration of and compliance with the laws it administers;

(b) Study the administrative costs, compliance costs, and the operational impact of intended legislative changes or rates and advice the Government, State Governments and Administrative Area Governments accordingly;

(c) Collect and process statistics needed to provide revenue forecasts of receipts and the effect on yield of any proposals for changes in the revenue laws and to advise the National Government, State Governments and Administrative Area Governments accordingly;

(d) Design and conduct training programs for employees including States and Administrative Areas so as to upgrade their knowledge and skills;

(e) Establish a one stop shop collection centre in relations to the State Revenue Authorities in order to reduce confusions and burdens on tax payers and also provide expertise and infrastructures to the States by the SSRA, and thus split the revenues in accordance with the law on a timely basis;

(f) Develop and establish the **Inland Customs Clearance Stop Areas (ICCSAs)** with all its components in designated borders areas;

(g) Submit to the Minister and subsequently for approval in the Financial Act the Customs Merchandize Conversion Value;

(h) Establish and implement a written code of conduct for all employees of the Authority; and

(i) Take such other measures as the Authority deems necessary or desirable for the implementation of provisions of this Act.

(5) The Authority shall be comprised of Divisions, sub-divisions, directorates or departments as necessary for the efficient and effective revenue administration in accordance with this Act and related laws.

(6) The organizational structure of the Authority

shall be as recommended by the Commissioner General and subject to the endorsement of the Board and approval by the Minister.

(7) The Authority shall, with the approval of the Minister, by notice in the Official Gazette, provide for the establishment, maintenance and application of systems for the convenient and effective identification of taxpayers for the purpose of coordinated administration of the revenue laws.

(8) Without prejudice to **Subsection (7)** above, it shall be lawful for the officers in the revenue departments of the Authority to exchange or furnish each other with information or documents concerning any taxpayer and for the purpose of the discharge of functions under this Act.

(9) The Authority shall have its head office in the Capital of South Sudan and may establish branches necessary to fulfill its responsibilities in the States, Administrative Areas and Counties in accordance with this Act.

(10) The Commissioner General shall approve with recommendations from the SSRA Management a specific reward for any person who provides information leading to the identification or recovery of taxes or duties and provided that this sub-section shall not apply to any officers of the Authority.

(11) The threshold for reward under sub-section.

(10) shall be as determined by the SSRA senior management through regulations.

(12) Notwithstanding the provisions of this Chapter, it shall be the duty of the Minister:

(a) Subject to any written law, to determine and ensure the effective application of the fiscal policies of South Sudan; and

(b) To ensure the effective coordination of policies for the collection and preservation of revenue accounts.

CHAPTER III
COMPOSITION, RESPONSIBILITIES AND POWERS OF THE BOARD

Composition of the Board

7. There shall be established a Board of Directors for the Authority comprising of **Nine (9) Directors** as follows:

(a) A Chairperson;

(b) Five (5) members, that is: Commissioner-General, who shall be a non-voting member; one representative from the Ministry responsible for Finance; one from the Ministry responsible for Trade, Industry and Investment; one from the Ministry of Justice; and one from the Bank of South Sudan;

(c) Three (3) members from civil society institutions and private sector. The selection process shall be defined in regulations or guidelines issued by the Minister.

Responsibilities of the Board

8. (1) The Board is responsible for overseeing the Authority including but not limited to approving organizational structures, general policies of the Authority including resources, services, property, personnel and contracts.

(2) The Board in the discharge of its responsibilities under **Subsection (1)** above shall –
(a) Authorize the Commissioner General or any other staff of the Authority to furnish it with any information, reports or other documents as the Board may consider necessary for the performance of its functions;

(b) Give advise to the Commissioner General in connection with the management, performance and operational policies of the revenue departments of the Authority.

(3) The Board may recommend to the Minister the termination of the service of the Commissioner-General for:
(a) Violation, misconduct or malpractices of the terms set in the code of conduct of the Authority; or

(b) Inability, incapacity or incompetence to perform the duties of his or her office.

(4) The Board is responsible for the approval of the corporate business plan referred to in

Section 48 and the SSRA's Strategic Plan.

(5) The Board shall, in the discharge of its responsibilities under **Subsection (1)** above, provide oversight over the SSRA in connection with the implementation of the vision, values, policies and strategic plans of the Authority.

Appointment and Tenure of Directors

9. (1) Members of the Board of Directors including the Chairperson except ex-officio members shall be appointed by the President on the recommendation of the Minister to hold office for a term of not more than five years; and

(2) Shall be eligible for reappointment for one further term not exceeding five years.

Qualifications and Eligibility of Directors

10. (1) Qualification of Directors shall be based on work experience of not less than Ten (10) years and at least a bachelor degree in one of the following fields- public finance, accounting, public administration, law, taxation, business administration, or economics.

(2) Without prejudice to the qualifications and eligibility requirements in **Subsection (1)** of this section, no person may be appointed or continue to serve as a director of the Authority if she/he:

(a) Is a member of the National Legislature;

(b) Is less than 40 years old.

Loss of Membership of the Board

11. (1) The President shall on the recommendation of the minister terminate the service of a director on the occurrence of one of the following:

(a) Upon the expiry of the period of his or her appointment;

(b) Upon declaration of bankruptcy;

(c) The Director has a record of tax evasion;
(d) The Director is convicted and sentenced:
i. For an offence that is criminal in nature;
ii. For violation of any written law to a term of imprisonment exceeding six months or more;

(e) The Director is convicted of an offence involving fraud or dishonesty;

(f) The Director is absent, without the permission of the Board, for three successive meetings of the Board of which he or she has had notice during a financial year;

(g) Upon notice in writing of the Director's intention to resign;

(h) If the Director in the opinion of the majority of the Board members is considered incapable of performing his or her duties as a member; and

(i) A Director is incapacitated by an illness or infirmity; or upon the death of a Director.

(2) If a Director, other than the Commissioner-General, is not appointed to take office on the expiry of the term of an incumbent director;

the incumbent director may continue to serve in office until a successor is appointed.

Publication

12. The names of all Board members as first constituted, and every change in the membership thereof, shall be published in the Gazette.

Part-Time and Full-Time Directors

13. With the exception of the Commissioner-General, all members of the Board shall work on a part time basis.

Director's Fees and Expenses

14. (1) The Authority shall pay the Directors the fees fixed by regulations for attendance at meetings of the Board or any committee of Directors or for the performance of other duties as shall be provided for in the regulations.

(2) The Directors shall be paid reasonable travel and living expenses in the course of performing their duties away from their ordinary place of work as shall be provided for in the regulations.

Powers and Duties of Chairperson

15. The Chairperson shall preside over meetings of the Board, exercise any powers and perform any duties and functions that are assigned by this Act.

CHAPTER IV
COMMISSIONER-GENERAL

Appointment and Tenure of Commissioner General

16. (1) The position of the Commissioner-General shall be filled through a competitive process by publicly advertising the position, selecting and

recommending the most suitable candidate by the Minister for appointment by the President:
(a) In the first instance for a fixed term on performance-based contract of not more than five years; and
(b) Shall be eligible for appointment for one additional term of five years;

(2) The Commissioner-General shall not hold any office other than that of Commissioner-General, nor engage in any occupation for financial reward or profit outside the office of the Commissioner-General.

(3) The Commissioner-General tenure may be terminated in accordance with **Section 8 (3)** above.

Qualification for Appointment as Commissioner General

16A. A person shall be qualified to be appointed as Commissioner General if such a person:
(1) Holds at least a master's degree in economics, finance, accounting, business administration, taxation, customs, law or any other relevance field;

(2) Has at least eight years of experience in senior management position in tax custom, administration, or any other related field, and

(3) Is of high moral integrity.

(4) The Commissioner-General shall not hold any office other than that of Commissioner General, nor engage in any occupation for financial reward or profit outside the office of the Commissioner-General.

Pay and Expenses

17. (1) The Authority shall pay the Commissioner-General remuneration and other benefits in accordance with the Regulations of the Authority; and

(2) The Commissioner-General shall be paid travel allowances and living expenses in the course of performing his/her duties while away from his/her ordinary place of work.

Responsibilities of the Commissioner General

18. (1) The Commissioner-General shall be the chief executive officer of the Authority. Subject to the general supervision and control of the Board, the Commissioner General shall be responsible for:

(a) The general management and administration of the Authority;

(b) The day-to-day operations of the Authority;

(c) The management of the funds, property and business of the Authority;

(d) The administration, organization and control of other officers and staff of the Authority;

(e) The effective administration and implementation of the provisions of this Act; and

(f) Any other powers or functions that may be assigned or delegated to him or her by the Minister in accordance with the provisions of this Act and any other applicable law. Such a directive will be published in the Official Gazette or in a widely circulated newspapers and will only be issued in case of emergency to ensure the efficient and effective functioning of the Authority.

(2) The Commissioner-General may, subject to this Act and to any general or specific direction of the Board, delegate any of his or her specific and specialized functions in relation to revenue to a commissioner responsible for revenue or any other commissioner or officer.

(3) The Commissioner-General shall assist and advise the Minister in the exercise of the Ministerial powers and in the performance of the Minister's duties and functions with regards to revenue collections and decision making.

(4) The Commissioner-General, or in his or her absence delegate in writing the Deputy Commissioner General or any Commissioner to attend meetings of the Board and any committee of the Board but shall not vote on any matter. Provided that the persons presiding at any meeting may, for good cause, require the Commissioner General or such other officer to withdraw from the meeting.

(5) The Commissioner General shall also call and on the approval of the chairperson, convene meeting of the Board.

(6) An officer of the Authority duly designated in writing by the Commissioner General shall be secretary to any committee of the Board, and shall, on the instruction of the chairperson of the committee convene meetings of the committee.

(7) The Commissioner General shall keep the minister informed of any matters that could materially affect public finances and any other matter that the Commissioner General considers necessary.

(8) The Commissioner General shall assist and advice the minister in the exercise of the ministerial powers and in the performance of the minister's duties and function on' revenue generation and collections.

(9) The Commissioner General shall meet regularly with the minister to consider the minister's view and recommendation related to the Authority's administration of any tax or program or carrying out of any activity on behalf of the Government.

Termination of Employment of the Commissioner General

18A. The president may terminate the appointment of the Commissioner General upon recommendation of the Board and approval by the minister for:

(a) Misconduct or misbehavior in terms of the code of conduct of the Authority;

(b) Inability, incapacity, or incompetence to perform the duties of his or her office; or

(c) Corruption or financial mismanagement.

The Commissioner General Authorization

19. The Commissioner-General may authorize any person to exercise and perform powers, duties or functions of the Commissioner-General in case of absence or incapacity of the Deputy-Commissioner General.

CHAPTER V
DEPUTY COMMISSIONER GENERAL

Appointmemt and Tenure of Deputy Commissioner General

20.(1) The Deputy Commissioner-General shall be appointed by the President on the recommendation of the Minister for fixed term performance-based contract of not more than five years, which may be renewed for one additional term of five years.

(2) For purposes of **paragraph (1)**, the recommendation by the minister shall follow a publicly competitive process of recruitment as prescribed in **Schedule II** of this Act.

(3) In the event of the absence or incapacity of, or vacancy in the office of the Commissioner General, the Deputy Commissioner-General shall act and exercise the powers and perform the duties and functions of the Commissioner-General, for a period not exceeding sixty consecutive days.

(4) The Deputy Commissioner-General shall not hold any other office of trust or profit nor engage in any occupation for financial reward or any other gain outside the office; and

(5) The President may terminate the appointment of the Deputy Commissioner General upon the recommendation of the Board and approval by the minister for:

(a) Misconduct or misbehavior in terms of the code of conduct of the Authority;

(b) Inability, incapacity, or incompetence to perform the duties of his or her office; or

(c) Corruption or financial mismanagement.

Remuneration and Expenses

21. The Authority shall pay the Deputy Commissioner-General remuneration and other benefits including travel out of place of work at the rate fixed by the Board in consultation with the Minister.

CHAPTER VI
MANAGEMENT OF THE AUTHORITY

Meetings of the Board

22. (1) Subject to this Act, the Authority shall have a code of conduct to regulate its proceedings and business of any of its committees and may verify, suspend or revoke any such standing orders.

(2) The Board shall meet at such place or places, and at such time or times, as the Chairperson may determine, and shall meet at least once in every three months.

(3) An ordinary meeting of the Board may be convened after at least fourteen days following written notice to the members.

(4) The Chairperson may, at his/her direction, and shall at the written request of four or more members of the Board and within seven days of such request, convene an extraordinary meeting of the Board at such place and time as he/ she may appoint.

(5) Minutes of each meeting of the Board or a committee shall be passed by a simple majority of the members present and kept by the Secretary and confirmed at the succeeding meeting.

(6) The decision of the Board at any meeting on any matter shall be democratic, where the majority of the members are present and voting, and at all meetings the Chairperson shall have, in the event of a tie, a casting vote in addition to his/her deliberative vote.

(7) The Board may at any time and for any length of period, invite any person to attend any meeting of the Board for the purpose of assisting in technical advice to the Board in respect of any matter under consideration by the Board.

(8) Any person invited pursuant to **Subsection (7)** above shall not be entitled to vote; and

(9) The validity of any proceeding of the Board shall not be affected by any vacancy in membership of the Board or by any defect in the appointment of any member.

Committees of the Board

23. (1) The Board may establish Committees as it may deem appropriate for the effective management of the Authority.

(2) The Board shall appoint the chairperson of each committee from amongst the members.

(3) A Committee may invite any person to assist in technical advice.

(4) The provisions of **Section (22)** relating to meetings of the Board shall apply to the meetings of any committee.

Advisory Role

24. The Board shall advise the Minister on matters relating to the general administration and enforcement of this Act.

Limitations

25. Without prejudice to its oversight role under **Section (8)**, the Board shall not interfere with the work of the Commissioner-General or any other employee of the Authority:

(1) In the exercise of his or her powers or the performance of a duty or functions conferred to or delegated under this Act or other laws relevant to or the laws of the State; or

(2) On the day-to-day administration and enforcement of this Act.

Duties of Directors

26. (1) Every director of the Authority shall, in exercising his or her powers and performing the duties and functions:

(a) act honestly and in good faith in the best interests of the Authority having regard to its mandate;

(b) Exercise the care, due diligence and skills that a reasonable prudent person would exercise in the circumstances;

(c) Disclose any interest in any proposed transaction or business with the Authority in writing to the Board indicating the nature and extent of the interest of

the concerned director showing that such director:
(i) Is a party to a proposed contract or transaction with the Authority; or

(ii) Is a director or officer of, or has an interest in, any person who is a party to a proposed contract or transaction with the Authority.

(2) The disclosure required by **Subsection (I)** shall be made:
(a) at the meeting of the Board at which the proposed contract or transaction is first considered;

(b) If the director was not then connected to the proposed contract or transactions, at the first meeting of the Board after the director becomes a party to;

(c) If the director becomes interested after the contract or transaction is made, at the first meeting of the Board after the Director becomes interested; or

(d) If the director was interested in the contract or transaction before becoming a director, at the first meeting of the Board after becoming a director.

(3) A director referred to in **Subsection (I)** shall not vote on any resolutions to approve the contract or transaction.

(4) If a director of the Authority fails to disclose his or her interest in a contract or transaction, a court may, on application of the Authority or on behalf of the Government, set aside the contract

or transaction on any terms that it deems fit.

CHAPTER VII
HUMAN RESOURCES

Terms and Conditions of Employment and Renumeration

27. In the exercise of its responsibilities in relation to personal management the authority shall:

(a) Determine its requirements with respect to human resources and provide for the allocation and effective utilization of human resources;

(b) Determine requirements for the training and development for its personnel and fix the terms and conditions on which that training and development shall be carried out;

(c) Provide for the classification of Authority positions and employees;

(d) Indicate the terms and conditions of employment, remuneration and expenses;

(e) Establish standards of discipline for its employees and prescribe the financial and other penalties, including suspension or termination of employment, and that may be applied for breaches of discipline, malpractices or misconduct and the circumstance and manner in which the Authority or by whom those penalties may be applied or may be varied or rescinded in whole or in part;

(f) Provide for any other matters that the

Authority consider necessary for effective management.

Declaration of Assets and Financial Interests

28. (1) Every person shall, within one month of his/her appointment to the Authority, complete a statement of declaration of assets and financial interests in such form and contents as required by law.

(2) Every employee shall make a fresh declaration every year.

(3) If an employee's circumstances change (assets or financial interests), a new declaration shall be prepared as in sub-section.

(4) The declaration of assets shall be submitted as follows:
(a) To the Internal Audit Department within the Authority, which will be responsible for verifying the accuracy of the declaration; and

(b) To the Anti-Corruption Commission for persons in senior management positions.

(5) Failure to comply with the disclosure of information or providing false information under this section result in dismissal of an employee or refusal of an application for employment.

Responsibilities of the Commissioner General

29. (1) The regulation of the appointment, determination of condition of service and of the employee of the Authority shall be determined by the Authority in consultation with the Salary and Remuneration Commission.

(2) The Commissioner-General shall, on such terms and conditions as the Board shall determine, appoint other officers and staffs of the Authority subordinate to Commissioner-General as shall be required for the performance of the functions of the Authority.

(3) The Commissioner-General as approved by the board, shall authorize the hiring, firing, promotion, and disciplinary action subject to the personnel policies and procedures approved by the Board.

(4) The regulations of appointment, determination of conditions of service and of the employees of the Authority shall be passed by Board of the SSRA with approval by the Minister.

Group Insurance and Benefit Programs

30. The Authority shall establish or enter into a contract to acquire group insurance or benefit programs for its employees and may set any terms and conditions in respect of those programs including those relating to premiums, contributions, benefits, management and control and expenditures to be made from those contributions and premiums, and may audit and make contributions and pay premiums in respect of those programs.

Pension and Severance

31. (1) The Authority shall make such provisions as it deems appropriate for the payment of pension, gratuity or other allowances in respect of the employees of the Authority on their retirement from the Authority as required by the **Pension Act, 2012**.

(2) Where Civil Servants are or any person employed by National government or a State institution is transferred to the Authority as an employee, that person shall be entitled to, under rules determined by the Board, the conversion of any leave, severance of benefits, or other benefits determined by the Board into a monetary value (transfer value) established on the date of transfer and shall on his/her ultimate retirement or resignation from the Authority be entitled to the lump sum payment of that amount (transfer value) in addition to any benefits accrued while being an employee of the Authority.

Confidentiality

32. (1) Every member of the Board, the Commissioner General, or any other employee of the Authority in carrying out the provisions of this Act shall regard, and deal with, as confidential, all documents and information relating to the income, expenditure or other financial dealings or status of any particular taxpayer or other person involved in any operations in furtherance of the purposes of this Act, and all confidential instructions in respect of the administration of the Authority which may come into his/her possession or to his or her knowledge in the course of his or her duties.

(2) It shall be unlawful for employees in the discharge of their functions under this Act to exchange or furnish each other with information or documents concerning any taxpayer.

(3) This Act shall not authorize the disclosure to the Board any information that directly or

indirectly reveals the identity of the person, organization or business to which it relates.

Exemption from Personal Liability

33. No member of the Board, any committee of the Board, or an employee of the Authority shall, in his or her personal capacity, be liable in civil or criminal proceedings, in respect of any act or omission done in good faith in the performance of his or her duties or functions under this Act.

CHAPTER VIII
DOMESTIC TAX REVENUE DIVISION ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE CONMISSIONER OF DOMESTIC TAX REVENUE DIVISION

Establishment of Domestic Tax Revenue Division

34. (1) Within the SSRA, there shall be established a Domestic Tax Revenue Division which shall oversee tax operations within the Domestic Tax Revenue Division.

(2) The Division shall be headed by Commissioners who shall be appointed by the Board following recruitment.

Duties of Domestic Tax Revenue Division

35. (1) To administer tax laws and provide coordinated control over the affairs of the Domestic Tax Revenue Division.

(2) Supervise the Deputy Commissioners responsible for Head Office Operations, Deputy Commissioner for State Operations, Assistant Commissioner for Finance and Administration,

Assistant Commissioner for Taxpayer Service and Education, Assistant Commissioner for Data Processing and Assistant Commissioner for Technical Services.

(3) Supervise the development of the Division's operational plans and budgets and oversee its implementation.

(4) Oversee the Division's day-to-day operational and administrative matters including expenditures, staff performance, strategic training and identification of manpower requirements.

(5) Administer revenue collections strategies within the Division and provide strategic direction to ensure optimal revenue collections.

(6) Review weekly, monthly, quarterly and annual reports on revenue collections and implementation of key Division's processes and action plans, and provide guidance for continual improvement.

(7) Monitor and oversee implementation of projects to support tax operations including e-tax systems.

(8) Administer statutory tax exemptions and decline on any none statutory exemption.

(9) Manage staff integrity by ensuring adherence to SSRA Code of Conduct and Ethics.

Authority of Domestic Tax Revenue Division

36. This Domestic Tax Division draws its authority from the Constitution of the Republic of South Sudan and enforced by the **National Revenue Authority Act, 2016 (amended) and the Taxation Act, 2009 (amended).**

Annual Report

37. The Commissioner for Domestic Tax Division shall prepare written weekly, quarterly, bi-annual and annual reports in each financial year, which shall be presented to the Commissioner General. The annual report shall be presented to the Board by the Commissioner General.

CHAPTER IX
CUSTOMS REVENUES DIVISION ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE COMMISSIONER FOR CUSTOMS REVENUE DIVISION

Establishment of the Customs Revenue

38. (1) Within the SSRA, there shall be established a Customs Revenue Division which shall oversee revenue operations within the Customs.

(2) The Division shall be headed by a Commissioner who shall be appointed by the Board following recruitment.

Duties of Customs Revenue Division

39. (1) The core duty of the Commissioner of Customs Revenue Division shall be to supervise the Deputy Commissioners of Customs Enforcement, Deputy Commissioner for Trade Facilitation, Deputy Commissioner for Customs Operations, Assistant Commissioner for Finance and Administration and Assistant Commissioner for Taxpayer Service and

Education.

(2) To facilitate international trade, assess, collect duties and taxes and deter smuggling.

(3) Oversee implementation of policies, plans, and budget of the customs revenue administration.

(4) Oversee the Customs Division, day-to-day operational matters and administrative functions.

(5) Oversee functions of trade facilitation and customs procedures.

(6) Ensure prompt assessment and collection of customs duties payable to the South Sudan Revenue Authority on behalf of the Government of South Sudan.

(7) Ensure Customs laws and regulations are interpreted and applied consistently in accordance with the laws of South Sudan and the policies of the SSRA.

(8) Provide advice to the Commissioner General on Customs Technical matters to ensure proper revenue control, while facilitating the movement of goods into, through and out of South Sudan.

(9) Ensure the implementation of the e-customs systems to ensure full automation of the customs operations.

(10) Oversee the development and operations of the Inland Customs Clearance Stop Areas (ICCSA) in

all the designated border zones.

(11) Control the movement of goods within and between Customs areas, including goods on transit through South Sudan, and approve the premises to be used as transit goods sheds or bonded warehouses.

(12) Regulate all Clearing Agents that have been licensed by the SSRA to ensure that they do not undervalue or under declare or even levy charges on importers outside the charges set by the SSRA.

(13) Oversee Division's Staff management, including assessment of manpower requirements, implementation of disciplinary, appraisal and promotion procedures.

(14) Managethe Automation Systems within the Customs Division and ensure the successful introduction and consultation with the technical advisors and the Commissioner for Information Technology.

Authority of Customs Revenue Division

40. This Customs Revenue Division draws its authority from the Constitution of the Republic of South Sudan and enforced by the South Sudan Revenue Authority Act, 2016 (amended) and the Customs Service Act, 2013.

Annual Report

41. The Commissioner for Customs Revenue Division shall prepare written weekly, quarterly, bi-annual and annual reports in each financial year, which shall be presented to the Commissioner General. The annual report shall be presented to the Board by the Commissioner General.

CHAPTER X
CORPORATE SERVICES DIVISION ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE COMMISSIONER FOR CORPORATE SERVICES DIVISION

Establishment of Corporate Services Division

42. Establishment of Corporate Services Division

Within the SSRA, there shall be established a Corporate Services Division which shall:

(1) Undertake and oversee all administrative and financial matters of the SSRA.

(2) Human Resource Management.

(3) Procurement and Logistics Management.

(4) The Division shall be headed by a Commissioner who shall be appointed by the Commissioner General with the approval of the Board.

Duties of Corporate Service Division

43. (1) Oversee the implementation of the SSRA Corporate Business Strategy and all its administrative and budgetary implications;

(2) Oversee the Division's day-to-day operational and administrative matters including staff performance, strategic training and identification of manpower requirements;

(3) Oversee review and implementation of HR, administrative and finance matters;

(4) Oversee interpretation and adherence to public service regulations, standing orders and labour laws in relation to SSRA;

(5) Ensure the work of the Deputy Commissioner for Procurement and Logistics in terms of asset maintenance and inventory;

(6) Oversee formulation and implementation of financial and accounting policy, procedures, and systems in accordance to applicable accounting standards;

(7) Oversee preparations on SSRA management reports, financial and revenue statements;

(8) Oversee development, review and implementation of internal control systems;

(9) Oversee implementation of expenditure budget performance;

(10) Oversee development, review and implementation of research policy, guidelines, standards and procedures;

(11) Oversee development, review and implementation of SSRA risk management policy and risk management framework;

(12) Oversee development, review and implementation of ICT policies, business plans,

strategies, guidelines, standards and procedures;

(13) Oversee development, review and implementation of policy and procedures on diversity issues;

(14) Ensure that support services respond effectively to the needs of user departments by formulating and regularly reviewing Division's strategies and policies;

(15) Oversee development, implementation and review of financial manuals, regulations, systems and policy;

(16) Oversee the provision of efficient supply chain management services;

(17) Ensure the development and implementation of strategies that provide a secure and safe work environment and the protection of SSRA property;

(18) Oversee the efficient delivery of technology related services;

(19) Oversee development, review and implementation of the schemes of service and organization structure; and

(20) Foster a culture that rewards performance and encourages teamwork, commitment and self-motivation.

Authority of Corporate Service Division

44. This Corporate Service Division draws its authority from the Constitution of the Republic of South Sudan and enforced by the South Sudan Revenue Authority Act, 2016.

Annual Report

45. The Commissioner for Corporate Service Division shall prepare written weekly, quarterly, bi-annual and annual reports in each financial year, which shall be presented to the Commissioner General and senior SSRA management. The annual report shall be presented to the Board by the Commissioner General.

CHAPTER XI
INTERNAL AUDIT DIVISION
ESTABLISHMENT, DUTIES AND AUTHORITY OF INTERNAL AUDIT DIVISION

Establishment of Internal Audit Division

46. (1) Within the Authority, there shall be established an office of Internal Audit, which shall be headed by a Commissioner.

(2) The Board, through the Commissioner-General, shall appoint an individual who has not less than 10 years of work experience as an accountant, or such other expertise or experience as the Board considers appropriate for appointment as a Commissioner in charge of Internal Audit Division.

Duties of Internal Audit Division

47. (1) The Commissioner in charge of Internal Audit shall carry out the internal audit responsibilities; and investigation responsibilities for the Authority and make recommendations to the Board and Commissioner-

General based on the facts of audits and investigations.

(2) The Board shall assign by written notice to the Commissioner in charge of Internal Audit additional functions that are not inconsistent with the functions in subsection (3) below.

(3) The Board or the Commissioner-General shall not issue any order or direction, which would prevent or hinder the Commissioner in charge of Internal Audit from properly performing the functions under this section.

Authority of Internal Audit Division

48. (1) For the purpose of carrying out the functions in this section the Commissioner in charge of Internal Audit shall:

(a) Audit any branch of the Authority's operation, including:

(b) Reviewing and appraising any policy, practice or procedure;

(c) Analyzing and verifying accounts, financial transactions and reports;

(d) Examining any system used by the Authority to carry out its responsibilities, functions and powers including records and financial statements of any person or business entity;

(2) For the purpose of carrying out the functions of this section the Commissioner in charge of Internal Audit shall require the Authority, or an employee to:

(a) Provide written information or documents, books of accounts and asset inventory to the Commissioner in charge of Internal Audit; or

(b) Attend at a reasonable time, date and place specified in the notice to answer questions of the Commissioner in charge of Internal Audit Division.

(3) A notice under **Subsection (1)** and **(2)** above shall specify the reasonable place and date, being not less than 5 working days after the date of service of the notice, for the production of the information, documents, and books of account and asset inventory.

(4) A refusal by an employee • of the Authority to comply with a request for information under **Subsection(3)**abovemaysubjecthim/hertoimmediate disciplinary action, whose result may include, but is not limited to, warning, suspension, or dismissal.

Annual Report

49. The Commissioner of Internal Audit Division shall prepare written quarterly, bi-annual and annual reports in each financial year, which shall be presented to the Board.

CHAPTER XII
INTERNAL AFFAIRS AND INTERGRITY DIVISION
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE COMMISSIONER FOR INTERNAL AFFAIRS DIVISION

Establishment of Internal Affairs Division

50. (1) There shall be established the Division of Internal Affairs and Integrity.

(2) To develop and implement strategies for enhancing ethics and integrity among SSRA staff.

Duties of Internal Affairs Division

51. (1) The function and roles of the Internal Affairs Office shall be to promote, investigate and report on integrity;

(2) Ensure development and implementation of SSRA Integrity and ethics management system;

(3) Develop measures to be taken to counteract internal fraud and other office malpractices;

(4) Ensure development, review and implementation of the Annual Action Plans and Budget for the Division and monitor its performance;

(5) Liaising with other law enforcing agencies in effecting fraud prevention, detection and investigations;

(6) Liaising with other Anti-Corruption agencies in matters relating to Anti-Corruption strategies;

(7) Liaising with the Heads of Divisions in matters relating to staff integrity;

(8) Serve as the Secretary to the management Ethics Committee;

(9) Ensure pre-employment and continuous vetting of staff;

(10) Provide guidance and direction to staff in area of ethics and integrity on professional matters;

(11) Foster teamwork and collaboration within the Division and across SSRA.

Duties of Internal Affairs Division

52. This Internal Affairs Division draws its authority from the Constitution of the Republic of South Sudan and enforced by the South Sudan Revenue Authority Act, 2016.

Annual Report

53. Oversee preparation and submission Quarterly Reports, ethics and integrity report to the Standing Committee of the Board;

CHAPTER XIII
INFORMATION, COMMUNICATION AND TECHNOLOGY DIVISION
ESTABLISHMENT DUTIES, DUTIES AND AUTHORITY OF THE INFORMATION, COMMUNICATION TECHNOLOGY DIVISION

Establisment of Information and Communication Technology (ICT) Division

54. (1) Within the Authority, there shall be established an Information and Communication Technology (ICT) Division, which is an integration of telecommunication, computers and software and data. This ICT Division shall be headed by a Commissioner.

(2) The Board, through the Commissioner-General, shall recruit and appoint an individual who has not less than 10 years of work experience as an ICT practitioner, or such expertise or experience as the Board considers appropriate for the appointment as a Commissioner in charge of the ICT Division;

(3) The ICT Division shall consist of departments to be developed and established by the SSRA management with approval of the Board;

(4) The ICT Division shall follow the Digital Governance Strategy of the Republic of South Sudan which entails strict adherence to:

(a) Digital governance and service standard;

(b) Digital Government Eco system;

(c) The National ICT Policy;

(d) Cybercrimes and information misuse/abuse provisional orders;

(e) The digital change management rules and implementation strategy;

(f) Information security standards and Data protection and access to information regulations and laws;

(g) Digital intra and inter compatibility and collaboration within South Sudan and with the regional and international partners.

Duties of ICT Division

55. (1) The ICT Division shall lead the SSRA to carry out the e-tax and e-customs responsibilities and any other relevant e-services in order for SSRA to maximize and enhance revenue collection through: TIN Registration; Declaration and Filing of Taxes; Business to Business Invoicing; Tax online auditing, Tax arrears management, Tax Compliance Certificate, security digital stamp duties, customs tracking, visibility of bonds and Act of landing, operationalization of the Revenue Assurance System, implementation of Price Verification Model, fuel marking as a revenue function, implementation Of Electronic Tax Register machines, Equipment Identification Registry (EIR), Sim-card Registration System, Digital Signature, Mobile Money monitors, Scanner for border control, Digital Tax Stamps machines, Certificate of Destinations, Centralization of Data to ensure data security, auditing of the telecom sector and the Gateway, introduction of an Excise Tax on telecom and internet services to be referred to as 'Over the Top" (OIT) services.

(2) The ICT Division shall provide and enhance SSRA's services accessible online at all times and from anywhere, 24 hours a day for all Taxpayers and stakeholders. In so doing, the Authority shall contribute to the government's objectives of ensuring more accessible, effective, efficient and cost-effective public services generally, and tax collection and administration in particular.

(3) The ICT Division shall provide and enhance SSRA's revenue collection services by overseeing and taking charge of any tax implications that arise from immigration functions, work permit functions, Banking transaction functions, mining functions, timber and lumbering functions, land and aerial mapping functions, satellite operations functions, Air traffic management functions and any other function that may arise.

(4) The ICT Division shall provide and enhance SSRA's visibility and monitor any Clearing Agents operations and Freight Forwarders operations.

(5) Establish both e-tax and e-customs monitoring centre at the SSRA Headquarters for monitoring tax performances and for tracking cargos and goods for imports and exports.

(6) Operate in close contacts with the **National Communication Authority (NCA), Bank of South Sudan** and any other key stakeholders in exchange of

information and for interoperability and compatibility.

(7) Enable the National Communication Authority to host all e-tax and e-customs data and servers at the headquarters of the NCA, to protect the sovereign data of the Government of the Republic of South Sudan.

(8) The National Communication Authority (NCA) to support the SSRA to develop the "National Mobile Money Gateway" to give visibility to taxable operations such as money remittance, Sports Betting and Mobile Money companies to the National Revenue Authority.

(9) The ICT Division shall ensure that e-tax system integrates with the core banking system of the Central Bank of South Sudan for remittances of revenue collected by SSRA to the Ministry of Finance's accounts held at the Central Bank of South Sudan through the e-tax system electronically.

(10) Perform system audit annual by an independent and certified body.

(11) Perform any other duty as shall be assigned. by the management and approved by the Board, Minister and Parliament

Authority of ICT Division

56. (1) For the purpose of carrying out the functions in this section the ICT Division shall draw its authorities from:

(a) Transitional Constitution of the Republic of South 2011, **Article 178, (1)**;

(b) This National Revenue Act, 2016, as amended;

(c) The E-Government implementation contract signed by the Government of South Sudan (Ministry of ICT & PS), and Ministry of Justice & Constitutional Affairs dated 16th November 2019;

(d) Ministry of Telecommunication & Postal Services' Communication Policy 2012, **Section 6.0 Subsection (3)** read together with **(9.1.1)**;

(e) The Recommendations of the Economic Crises Management meetings;

(f) The Cabinet Resolutions **No. 30/2020, 31/2020, 32/2020. 33/2020** on Economic Governance and Reforms;

(g) Ministerial Order **No 02/2021** dated **8th February 2021** by the Minister of ICT & Postal Services for the formation of the Board for e-Government services;

(h) Ministerial Order **No 15/2021** for the implementation of national e-invoicing and introduction of e-tax system amid establishment of e-Government **Taxation Act, Section (17)**.

(2) The ICT Division shall therefore initiate the system auditing to establish the level of system vulnerability and therefore security and invincibility to threats; its compatibility; its compliance with the policies and laws; and its accountability.

Annual Report

57. The ICT Division shall prepare written system audit reports, bi-annually and annually in each financial year, which shall be presented to the senior management and to the Board.

CHAPTER XIV
ESTABLISHMENT, DUTIES, AND AUTHORIY OF THE TAX AUDIT AND COMPALIANCE DEPARTMNT

Establishment of Tax Audit and Compliance Department

58. (1) Within Domestics Tax Revenue Divisions, there shall be establish a Department of Tax Audit and Compliance which shall oversee tax audit and compliance within the Domestic Tax Department of Large and Medium and Small Tax payers.

(2) The Department of Tax Audit shall be headed by Assistant Commissioners who shall be appointed by Commissioner General with the recommendations from the Commissioner for Domestics Tax Divisions.

(3) The Deputy Commissioner of Tax Audit shall work in close collaboration with the Deputy Commissioner for Head Office Operations.

Duties of Tax Audit Department

59. (1) Develop and enforce tax compliance and established risk management system.

(2) Promote voluntary compliance.

(3) Inspect all goods, premises, documents, books, and records relating to the tax payer's liability.

(4) Search any establishment where there are reasonable grounds for suspecting that evidence of any offences under the law is contained therein.

(5) Require any person to answer questions relating to any records, books, accounts, other documents or entry therein.

(6) Takes possession of and remove any documents, books and records from any establishment.

(7) Perform audits at the taxpayers' place of business, at revenue office, or at any other appropriate place.

(8) Conjointly with system auditing, conduct audit of revenue accounting through the system.

Authority of Tax Audit and Compliance Department

60. (1) Use the legislative frameworks required to underpin effective tax audit and compliance results.

(2) Strengthen and improve overall compliance within the frameworks of the laws and build trust and confidence among tax payers that the tax system and its administration are fair.

(3) The unit shall carry out all the tax audits in order for South Sudan Revenue Authority to minimize noncompliance and enhance revenue collection.

(4) Monitor and report on trends of compliance approaches, strategies and activities.

(5) Strengthen Tax Audit and compliance

capabilities and innovative approaches for effectiveness and efficiencies.

(6) Mitigate any tax disputes and utilize the available alternative dispute model.

Annual Report

61. The Deputy Commissioner of Tax Audit and Compliance shall prepare written bi-annual and annual reports in each financial year, which shall be presented to the Board to entail the levels of compliances, the identified risks, the "health" or effective and efficient functionality of the entire tax system, identification of areas of law that require clarification, amendments and adjustments.

CHAPTER XV
ESTABLISHÑŒNT, DUTIES, AND AUTHORIY OF THE DOMESTIC TAX REVENUE ACCOUNTING, VERIFICATION AND RECONCILIATION DEPARTMENT

Establishment of Revenue Accounting, Verification and Reconciliation Department

62. (1) Within SSRA Head Office, there shall be establish a Department of Revenue Accounting, Verification and Reconciliation which shall oversee all tax and revenue Accounting, Verification and Reconciliation which are generated from the Commissions of Domestic Tax, Customs, States and Non-Tax Revenue.

(2) The Department of Tax Audit shall be headed by Deputy Commissioners who shall be appointed by Commissioner General with the approval from the Board.

Duties of Revenue Accounting, Verification and Reconciliation Department

63. (1) Oversee accounting for all taxes and Government revenues collected by SSRA;

(2) Account, Verify and Reconcile all tax and revenues which are generated from the Commissions of Domestic Tax, Customs, States and Non-Tax Revenue on a daily basis;

(3) Oversee all revenue collection and accounting processes in the commercial Banks;

(4) Follow up on all revenue remittances from the collecting Banks to the Ministry of Finance and Planning Account in Bank of South Sudan;

(5) Ensure that there is no delays in remittances of collected revenue and enforce compliance in real time collection and remittances.

Authority of Revenue Accounting, Verification and Reonciliation

64. The Revenue Accounting, Verification and Reconciliation Department draws its authority from the Constitution of the Republic of South Sudan and enforced by the National Revenue Authority Act, 2016.

Annual Report

65. The Deputy Commissioner of Revenue Accounting, Verification and Reconciliation Department shall prepare written weekly, bi-annual and annual reports in each financial year, which shall be presented to the senior management and the Board to entail the levels of compliances in collection, accounting and remittances.

CHAPTER XVI
ESTABLISHMENT, DUTIES, AND AUTHORIY OF THE CUSTOMS COMPLIANCE AND ENFORCEMENT DEPARTMENT

Establishment of Customs Compliance and Enforcement Department

66. (1) Within the Customs Revenue Commission, there shall be establish a Department of Customs Compliance and Enforcement which shall.

(2) The Department of Customs Compliance and Enforcement shall be headed by a Deputy Commissioners who shall be appointed by Commissioner General with the approval from the Board.

(3) The Deputy Commissioner shall be assisted by Assistant Commissioners responsible for Post Clearance Audit and Compliance and Enforcement.

Duties of Customs Compliance and Enforcement Department

67. (1) To facilitate international trade and deter smuggling.

(2) Post-clearance Audit (PCA) which shall examine all commercial relevant data, bonds, way Act, financial records such as invoices and non-financial records such as physical stocks in order to oversee customs revenue compliance during all Customs operations at the points of exist.

(3) Post-clearance Audit (PCA) which shall examine all commercial relevant data, bonds, way Act, financial records such as invoices and non-financial records such as physical stocks in order

to oversee customs revenue compliance during all Customs operations at the points of exist.

(4) Audit any Customs points of operation.

(5) Reviewing and appraising any customs declarations, practice or procedure.

(6) Analyze and verify' customs valuations, manifests, bonds and then accounts, financial transactions and reports.

(7) Examine any system used by the Customs officers to carry out its responsibilities, functions and powers including records and financial statements of any importer.

(8) Review all validity of Customs Clearing Agents and Freight Forwarder operating in any customs operation areas.

(9) Develop and enforce customs duties and procedures compliance and established risk management system.

(10) Search any establishment where there is reasonable grounds for suspecting that evidence of any non-statutory exemptions or release of goods.

(11) Require any person to answer questions relating to any records, books, accounts, other documents or entry therein.

(12) Coordinate development, review and implementation of policies, plans, strategies and proceduresgoverningcustomsrevenueadministration.

(13) Provide inputs for formulation, review and implementation of international trade policy.

(14) Ensure consistent interpretation and application of customs laws in relation to trade policy, regional and international agreements, tariff classification, valuations and rules of origin.

(15) Management of post clearance audit policies and administration, including post transactions audit, end-use audits and transit monitoring operations.

(16) Management performance of anti-smuggling team and post-clearance audit units.

(17) Coordinate management's compliance with and enforcement of customs policies and procedures.

(18) Provide guidance on all technical matters relating to Customs compliance and enforcement.

(19) Delineate and control customs surveillance.

(20) Control the movement of goods within and between customs borders including transit goods through South Sudan.

(21) Oversee enforcement controls policy including enforcement of border operations, prohibitions,

restrictions, offences, seizures and penalties.

(22) Manage effectively all departmental resources, including financial, physical and human resources.

(23) Provide guidance and direction to staff in area of responsibility on professional matters.

(24) Foster teamwork and collaboration within the Commission and across SSRA.

(25) Collaborate with internal and external stakeholders in matters related to international trade.

Authority of Customs Compliance and Enforcement Department

68. As per the World Customs Organization Council of 2012 and 2018 which adopted guidelines, within Customs Revenue Commissions, there shall be establish a Department of Customs Compliance and Enforcement.

Annual Report

69. Coordinate preparation of periodic compliance and enforcement reports for the SSRA senior management and for the Board.

CHAPTER XVII
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE CUSTOMS TRADE FACILITATION DEPARTMENT

Establishment of Trade Facilitation Department

70. (1) Within Customs Revenue Commission, there shall be established a Department of Trade Facilitation which shall be a Department of Customs

Commission of SSRA.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Trade Facilitation Department

71. (1) Coordinate and manage the activities of trade facilitation and customs procedures;

(2) Contribute to the determination and review of Commission's policies and procedures regarding trade policy and administration, regional and international agreements, tariffs, valuations, and preferential policies;

(3) Coordinate customs related activities aimed at reducing the time and cost of goods crossing borders;

(4) Oversee activities for simplifying and modernizing customs processes and procedures;

(5) Set operational targets and key performance indicators to ensure monitoring of the trade facilitation in collaboration with the Ministry of Trade and Industries;

(6) Initiate the review and determination of Commission's policies regarding ruling and dispute procedures;

(7) Contribute to the determination and review of Clearing agents' accreditation, other licensing arrangements and agent fees;

(8) Initiate, attend and where appropriate lead meetings and seminars with entities and stakeholders that have an involvement with, or interest in Customs services and processes, to facilitate improved Customs services and trade;

(9) Manage the trade statistics database;

(10) Coordinate and supervise timely production and dissemination of the Trade Statistic report:

(11) Ensure that every exported items from the RepublicofSouthSudanisissuede-CertificateofOrigin;

(12) Coordinate WCO and EAC international missions, and other matters related to the regional integration.

Authority of Trade Facilitation Department

72. The Department draws its powers from **Revenue Act, 2016 (amended)**, **Customs Act, 2013**, the **World Customs Organization Council of 2012** and **2018** which adopted guidelines.

Annual Report

73. The Deputy Commissioner of Trade Facilitation shall prepare written bi-annual and annual reports in each financial year, which shall be presented to the Board to entail the status and data on trade (imports and exports) and its effects on revenue collections, then the identified risks, the "health" or effective and efficient functionality of the entire trade system, identification of areas of law that require clarification, amendments and adjustments.

CHAPTER XVIII
ESTABLISHMENT, DUNES, AND AUTHORITY OF THE CUSTOMS OPERATIONS DEPARTMENT

Establishment of Customs Operations Department

74. (1) Within Customs Revenue Commission, there shall be established a Department of Head Office Operations which shall be a Department of Customs Commission of SSRA.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Customs Operations Department

75. (1) Coordinate development, review and implementation of policies, plans, strategies and procedures governing customs revenue administration;

(2) Provide inputs in formulation and review of international trade policy:

(3) Coordinate customs operations at International Airport and Border Stations in South Sudan;

(4) Set operational targets and ensure prompt monthly progress reports from line assistant commissioners for the consolidation into departmental reports submitted to the Commissioner Customs and beyond;

(5) Contribute to the determination and review of Commission's policies and procedures regarding imports, exports, warehousing and transit management;

(6) Contribute to the determination of departmental policies on intervention management including scanning, examination, intervention release and re-assessment;

(7) Contribute to the determination of departmental policies on policy, administration, management of offences, seizures and penalties;

(8) Provide advice to the Commissioner on all issues related to Customs modernization and the adaptation of risk management techniques;

(9) Manage and establish the valuation database as a risk management tool in the application of Agreed Customs Valuation (ACV) and for reference from all states and Customs border posts;

(10) Communicate with other stakeholders and interested parties on issues related to customs modernization and risk management;

(11) Contribute to the determination and review of departmental policies and procedures regarding the management of exemptions, drawbacks, refunds and rebate systems;

(12) Propose training required for subordinates working on customs operations;

(13) Collaborate with the Department of Trade Facilitation in determining and reviewing of Clearing agents' accreditation, other licensing arrangements

and agent fees; and

(14) Collaborate with the Department of Trade Facilitation in the issuance of e-Certificate of Origin for any export from South Sudan.

Authority of Customs Operations Department

76. The Department draws its powers from Revenue Act, 2016 (amended), Customs Act, 2013, the World Customs Organization Council of 2012 and 2018 which adopted guidelines.

Annual Report

77. The Deputy Commissioner of Customs Operations shall prepare written bi-annual and annual reports in each financial year, which shall be presented to the Board to entail the status Customs Revenue Operations and its effects on revenue collections, then the identified risks, the "health" or effective and efficient functionality of Customs Operations, identification of areas of law that require clarification, amendments and adjustments

CHAPTER XIX
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE HEAD OFFICE OPERATIONS DEPARTMENT

Establishment of Head Office Operations Department

78. (1) Within Domestic Tax Revenue Commission, there shall be established a Department of Head Office Operations.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended

by the Commissioner General and appointed by the Board of Directors.

Duties of Head Office Operations Department

79. (1) Coordinate development, review and implementation of the Commission Business Plans, Strategies and Action Plans and oversee its implementation;

(2) Oversee maintenance of taxpayer's database;

(3) Supervise implementation of Departmental revenue collection strategies, review revenue collection performance against set targets and update the Commissioner for guidance and decisions;

(4) Monitor Revenue collections performance and provide strategic direction to ensure optimal revenue collections;

(5) Coordinate with the Deputy Commissioner for Tax Audit and Compliance on all audit and examination functions, compliance monitoring and other enforcement measures to enhance compliance;

(6) Coordinate audit and examination of returns in collaboration with the Deputy Commissioner of Tax Audit;

(7) Monitor compliance and collection enforcement measures;

(8) Facilitate enforcement of tax laws;

(9) Manage effectively all Commission resources, including financial, physical and human resources;

(10) Provide guidance and direction to staff in area of responsibility on professional matters;

(11) Foster teamwork and collaboration within the Commission and across SSRA;

(12) Provide input for review of tax laws;

Authority of Head Office Operations Department

80. The Head Office Operations Department draws its authority from the Constitution of the Republic of South Sudan and enforced by the National Revenue Authority Act, 2016.

Annual Report

81. The Deputy Commissioner of Head Office Operations Department shall prepare written weekly, bi-annual and annual reports in each financial year, which shall be presented to the senior management and the Board to entail the levels of compliances in collection, accounting and remittances

CHAPTER XX
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE STATE OPERATIONS DEPARTMENT

Establishment of State Operations Department

82. (1) Within Domestics tax Revenue Commission, there shall be established a Department of State Operations which shall comprise of all SSRA States/ Administrative Areas Offices.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the

Board of Directors.

Duties of State Operations Department

83. (1) To assess and collect tax revenues due from taxpayers handled by SSRA offices in all the State and Administrative Areas throughout the country.
(2) Oversee preparation, review and implementation of state business policies, plans, guidelines and procedures;

(3) Monitor performance of small and medium taxpayers;

(4) Ensure consistent and uniform interpretation and application of tax laws;

(5) Manage enforcement activities in State;

(6) Oversee execution of tax audit activities in the State;

(7) Develop and implement strategies to ensure revenue collection targets are attained;

(8) Oversee operations conducted in the State;

(9) Provide inputs in the reviewing of tax laws:

(10) Manage effectively all State's resources, including financial, physical and human resources;

(11) Provide guidance and direction to staff in area of responsibility on professional matters;

(12) Foster teamwork and collaboration within the State and across South Sudan National Revenue Authority;

(13) Facilitate provision of taxpayer services and education to enhance voluntary tax compliance;

(14) Collaborate with SSRA stakeholders within the States in revenue matters;

(15) Recommend cases to be referred to tax investigations;

(16) Prepare periodic revenue performance reports for the states; and (IT) Provide inputs for the audit risk profiling of the state.

(17) Strengthen and improve overall compliance in the States and Administrative Areas within the frameworks of the laws and build trust and confidence among tax payers that the tax system and it administration are fair;

(18) The unit shall carry out all the tax audits in order for South Sudan Revenue Authority to minimize noncompliance and enhance revenue collection in the States and the Administrative Areas;

(19) Monitor and report on trends of compliance approaches, strategies and activities in the States and the Administrative Areas

(20) Strengthen Tax Audit and compliance capabil-

ities and innovative approaches for effectiveness and efficiencies in the States and the Administrative Areas;

(21) Mitigate any tax disputes and utilize the available alternative dispute model in the States and the Administrative Areas;

(22) Establish the one stop shop collection centre framework and operations in relations to the State Revenue;

(23) Authorities in order to reduce confusions and burdens on tax payers and also provide expertise and infrastructures to the States by the SSRA, and thus split the revenues in accordance with the law on a timely basis.

Authority of State Affairs Department

84. (1) The powers of the Commissioner are delegated to Deputy Commissioner under **Section (7)** of **Taxation Act. 2009**, read together with **Section (6)** of South Sudan Revenue Authority Act. 2016.

(2) Use the legislative frameworks required to underpin effective states tax operations and compliance results.

Annual Report

85. The Deputy Commissioner of State Affairs shall prepare written bi-annual and annual reports in each financial year, which shall be presented to the Board to entail the levels of compliances in the States and Administrative areas, the identified risks, the "health" or effective and efficient functionality of the entire tax system, identification of areas of law that require clarification, amendments and adjustments.

CHAPTER XXI
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE FNANCEE AND ADMNISTRATION DEPARTMENT

Establishment of Finance and Administration Department

86. (1) Within SSRA Head Office, there shall be established a Department of Finance and Administration.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Finance and Administration Department

87. (1) Coordinate formulation and implementation of financial and accounting policy, procedures, and systems in accordance to applicable accounting standards;

(2) Coordinate preparations on SSRA management reports, financial and revenue statements;

(3) Oversee development, review and implementation of internal control systems;

(4) Coordinate with the Department of Revenue Accounting, Verification and Reconciliation to oversee accounting for taxes and government revenue collected by SSRA;

(5) Ensure timely production of monthly, quarterly, yearly and project specific financial report

in compliance with Generally Accepted Accounting Principle and other accounting standards;

(6) Ensure financial accountability and maintain internal controls;

(7) Coordinate development, implementation and review of financial manuals, regulations, systems and policy;

(8) Participate audit activities and ensure compliance with government and donor regulations;

(9) Oversee implementation of Expenditure budget performance;

(10) Participate in the development, review and implementation of ICT policies, business plans strategies, guidelines, standards and procedures;

(11) Coordinate development, review and implementation of policy and procedures on diversity issues;

(12) Oversee provision of technical advice to internal and external stakeholders;

(13) Overseehumanresourcefunctioninconjunction with the Commissioner for corporate services;

(14) Ensure availability and allocation of human and physical resources within SSRA;

(15) Oversee development, review and

implementation of the schemes of service and organization structure;

(16) Oversee fleet and general administrative services;

(17) Facilitate maintenance of records management services;

(18) Coordinate the renovation and maintenance of vehicles, office machines, equipment and furniture.

Authority of Finance and Administration Department

88. The Department of Finance and Administration draws its authority from the National Revenue Authority Act, 2016.

Annual Report

89. The Deputy Commissioner of Finance and Administration Department shall prepare written weekly, bi-annual and annual reports in each financial year, which shall be presented to the senior management and the Board to entail the levels of compliances in collection, accounting and remittances.

CHAPTER XXII
ESTABLISHMENT, DUTIES, AND AUTHORITY OF RESEARCH AND DEVELOPNŒNT DEPARTMENT

Establishment of Research and Planning Department

90. (1) Within SSRA Head Office, there shall be established a Department of Research and Planning.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Research and Planning Department

91. (1) To develop, monitor and evaluate implementation of corporate and operational plans, programs and carry out research to inform operational and fiscal policy decisions;

(2) Oversee development, review and implementation of research policy, guidelines, standards and procedures;

(3) Oversee corporate and operational planning and budgeting;

(4) Oversee planning and execution of research functions;

(5) Oversee implementation of SSRA's Innovation Management Framework;

(6) Provide annual forecasts of revenue collection, negotiate and agree with the Government on collection targets;

(7) Oversee research projects consistent with the research priorities as approved by Management with a view to improving the tax and customs administration;

(8) Oversee the purpose and status of the projects

in a SSRA program to ensure the program goals are met by providing a decision-making capacity that cannot be achieved at project level;

(9) Serves as the Authority's link with external stakeholders in the Government, the Bank of South Sudan' Multilateral Financial Institutions (MFIs), Development Partners and other public and private sector institutions;

(10) Oversee preparation and implementation of fiscal advice to the Government;

(11) Provide inputs to the Ministry for Finance and Planning and Parliamentary matters;

(12) Ensure monitoring and evaluation of implementation of SSRA's corporate and operational plans;

(13) Oversee the development and submission of proposal of tax reforms;

(14) Ensure proper custody, maintenance, and update of the SSRA's statistics, including international trade commodity database;

(15) Participate in relevant policy dialogue to ensure that the Authority makes appropriate input into the national debate on matters particularly related to tax policy;

(16) Participates in regional economic grouping negotiations as part of South Sudan's negotiating teams to ensure the fiscal policy implications

of the agreements are given due consideration;

(17) Works closely with Revenue Commissions and other Departments to ensure fulfillment of SSRA's public policy obligations related to tax administration;

(18) Coordinate the transition to new values, new culture, new approaches and new systems in line with the vision of SSRA;

(19) Oversee institutionalization of Monitoring and Evaluation Systems;

(20) Serve as Chief Compliance officer for SSRA;

(21) Oversee SSRA's compliance with laws (SSRA Act, Tax Laws, Environmental Laws, Occupational Safety Laws), regulations, circulars, quality standards, procedures and adopted non-binding rule such as taxpayer's charter; and

(22) Performs any other functions assigned by the Supervisor .

Authority of Research and Planning Department

92. The Department of Research and Planning Department draws its authority from the National Revenue Authority Act, 2016 and shall report directly to the Commissioner General and in the absence of the Commissioner General to the Deputy Commissioner General.

Annual Report

93. The Deputy Commissioner of Research and Planning Department shall prepare written weekly, bi-annual and annual reports in each financial year, which shall be presented to the senior management and the Board to entail the levels of performances of the SSM.

CHAPTER XXIII
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE LEGAL SERVICES DEPARTMENT

Establishment of legal Services Department

94. (1) Within SSRA Head Office, there shall be established a Department of the Legal Services.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Legal Services Department

95. (1) To provide legal services in support of SSRA operations;

(2) Oversee the proper conduct of business of the Authority and provide legal advice as maybe required;

(3) Arrange all meetings of the Board and its Committees in consultation of the Chairperson;

(4) Coordinate and recommend policies and strategies necessary for SSRA to undertake its legal mandate in tax administration and ensure efficient and effective enforcement of legislations administered by SRA;

(5) Coordinate the delivery of legal advice, opinions, resolution of tax objections, and issuance of rulings;

(6) Ensure consistent review of statutes administered by SSRA for the purpose of effective and efficient tax administration and corporate governance;

(7) Advise the Management on proper interpretation and application of laws and on all agreements and matters in relation to functions of SSRA;

(8) Coordinate drafting of legal instruments, tax treaties, contracts, conveyance deeds, and ensure proper custody of the Authority's legal documents and seals of the Authority;

(9) Co-operate with relevant Government and quasi-governmental organizations on all legal matters related to tax administration and legislations administered by SSRA;

(10) Coordinate activities on court cases related to SSRA and initiate work policies, guidelines and directives on pro-active approach to potential legal disputes and implement alternative methods to resolve court disputes;

(11) Ensure planning and implementation of the Board's performance evaluation process;

(12) Prepare and submit to management monthly, quarterly and annual performance reports of the department;

Authority of Legal Services Department

96. The Department of the Legal Services draws its authority from the laws of South Sudan.

Annual Report

97. The Deputy Commissioner of Legal Services Department shall prepare written weekly, bi-annual and annual reports in each financial year, which shall be presented to the senior management and the Board to entail the levels of decisions and implementations taken by the SSRA.

CHAPTER XXIV
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE PROCUREMENT AND LOGISTICS DEPARTMENT

Establishment of Procurement and Logistics Department

98. (1) Within SSRA Head Office, there shall be establisheda Departmentof Procurementand Logistics.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Procurement and Logistics Department

99. (1) To provide technical expertise and services in procurement, storage and supply of goods and services;

(2) Provide advice and services that enables the SSRA achieve its strategic objective and value for money;\Manage formulation and implementation of procurement and logistics policies to ensure that they support delivery of the SSRA's strategic Plan;

(3) Devise the procurement and logistics strategies, policies and practice s which are aligned to business strategies requirements;

(4) Oversee the effective management of the procurement of goods, works and services to ensure timely availability and standards desired;

(5) Ensure that procurement and logistics expenditure adhere to the SSRA Financial Regulations and is keeping with approved activities and budget;

(6) Coordinate the functions of procurement and logistics for effective delivery of procurement and logistics Departments' service;

(7) Ensure timely preparation of annual procurement plans for works, goods and services required by the SSRA and monitor effective implementation;

(8) Monitor operational results and reporting on the status of Performance targets for the department;

(9) Liaise with User Commission and Cost Centre to establish the required goods, works and services to ensure the SSRA's operations run smoothly; and

(10) Ensure the timely submission of monthly, quarterly and annual reports for the department;

Authority of Procurement and Logistics Department

100. The Department of the Procurement and Logistic draws its authority from the National Revenue Authority Act, 2016 and the Scheme of Services.

Annual Report

101. The Deputy Commissioner of Procurement and Logistics Department shall prepare written weekly, bi-annual and annual reports in each financial year on status of procurement and logistics (fixed and moveable assets and estates), which shall be presented to the senior management and the Board.

CHAPTER XXV
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE TAXPAYERS SERVICES AND EDUCATION DEPARTMENT

Establishment of Taxpayers Services and Education

102. (1) Within SSRA Head Office, there shall be established a Department of Taxpayers Services and Education.

(2) The department shall be headed by the Deputy Commissioner who shall be recommended by the Commissioner General and appointed by the Board of Directors.

Duties of Taxpayers Services and Education Department

103. (1) To develop and implement programs for taxpayer services and education and engage in public dialogue to promote voluntary tax compliance and provide Public Relations and Communication roles for SSRA;

(2) Oversee development, review and implementation of policies, plans, strategies and procedures governing Taxpayer Service and Education;

(3) Oversee Commission's Day to day operational and administrative functions;

(4) Oversee design and implementation of departmental taxpayer service and education programs;

(5) Coordinate front office operations;

(6) Oversee applications and registration of taxpayers;

(7) Oversee the annual work plans and the budget of the Department;

(8) Perform the role of organizational spokesperson on behalf of the Commissioner General and make the public informed on the day-to-day operational activities of SSRA;

(9) Oversee the management of taxpayer and public complaints and enquiries;

(10) Manage outreach programs, SSRA website and social media;

(11) Ensure public relations and protocols are observed in all functions to portray SSRA image;
(12) Spearhead modern changes introduced for operational efficiency;

(13) Ensure timely response to internal, external.

Authority of the Taxpayers Services and Education Department

104. The Department of the Taxpayers Services and Education draws its authority from the National Revenue Authority Act, 2016, Taxation Act, 2009 (amended) and the Scheme of Services.

Annual Report

105. The Deputy Commissioner of Taxpayers Services and Education Department shall prepare written weekly, biannual and annual reports in each financial year on status of Tax Education and compliances in the Republic of South Sudan

CHAPTER XXVI
ESTABLISHMENT, DUTIES, AND AUTHORITY OF THE NON-TAX REVENUE DEPARTMENT

Establishment of Non-Tax Revenue Department

106. (1) Within Domestics tax Revenue Commission, there shall be established a Department of Non-Tax Revenue which shall have officers deployed in all offices of SSRA in the country and outside the country where deemed fit by law.

(2) The Unit shall be headed by a Deputy Commissioner who shall be answerable directly to the Commissioner for Domestic Tax Commission in order to draw profound authority to enable enforcement and deter resistance from the revenue generating institutions.

(3) The Deputy Commissioner shall be appointed by the Commissioner General with recommendations from the Commissioner for Domestic Tax Commission.

Duties of Non-Tax Revenue Deputy Department

107. (1) To assess and collect tax revenues due from taxpayers handled by SSRA; offices outside Juba and nontax revenue throughout the country;

(2) Monitor performance of all non-tax revenue generating institutions and agencies;

(3) Ensure consistent and uniform interpretation and application of tax laws;

(4) Manage enforcement activities on non-tax revenue in the whole country;

(5) Follow the SSRA strategic plan to ensure revenue collection targets are attained;

(6) Provide guidance and direction to staff in area of responsibility on professional matters;

(7) Collaborate and facilitate provision of taxpayer services and education to enhance voluntary tax compliance;

(8) Provide inputs for the audit risks profiling in the country.

Authority of the Non-Tax Revenue Department

108. (1) The powers of the Commissioner are delegated to Deputy Commissioner for Non-Tax Revenue under section 7 of Taxation Act. 2009, read together with **Section (6)** of National Revenue Authority Act. 2016.

(2) The Non-Tax Revenue Unit shall oversee the collection and remittances of all Non-Tax Revenues (Fees, charges, levies and others) as stipulated in the Financial Acts of the Republic of South Sudan.

Annual Report

109. The Deputy Commissioner for Non-Tax Revenue shall prepare written bi-annual and annual reports in each financial year, which shall be presented to the Commissioner for Domestic Tax Commission and subsequently forwarded to the senior management of SSRA.

CHAPTER XXVII
REVENUE COLLECTIONS BY THE AUTHORITY

Allocations to be paid to the Authority Account

110. All allocations payable to the Authority under this Act shall be paid into a bank account of the Authority and shall be disbursed in accordance with Section.

Deposit and Reporting of the Revenue

111. (1) Revenue collected shall be deposited daily, but not later than the following business day.

(2) Revenue shall be reported not later than 15th day of the month following the month in which it was received.

Funds of the Authority

112. (1) The funds of the Authority shall consist of:

(a) An operating budget for the Authority as appropriated by the National Legislature;

(b) In the early stages of NRA development, the Ministry of Finance shall issue regulatory framework as follows:

(i) Up to two percent (2%) of the annual collections for the first two years for establishment of the institutional and personnel capacity-building; and

(ii) Up to one percent (1%) for the third, fourth, and final year by which the institution would have been fully functional.

(2) The Revenues of the Authority;
(a) All revenues collected by or paid to the Authority under this Act shall be remitted into the consolidated account in the Bank of South Sudan (BSS);

(b) As specified in **Subsection 112(1) (a)** shall be payable to the Authority in monthly instalments on or before the 15th day of the following collection; and

(c) As specified in the **Section 112(1) (b)** shall be payable to the Authority within one month after the end of the three-month period.

Funds Review

113. The Board shall review and recommend to National and State branches institution of the Authority revision of the percentages of revenue referred to in **Section 112(1)** above as stated in the Financial act every year.

Funds not expended

114. (1) Any funds which were not spent, shall be remitted to the consolidated account in the Bank of South Sudan;

(2) The Authority may:
(a) Accept money by way of grants or donations from any legal source in or outside South Sudan, for institutional and personnel capacity building and development; and

(b) Charge and collect fees in respect of programs, publications, seminars, document, consultancy services and other services provided by the Authority except forms and instructions materials which must be provided without charge.

Additional Funds

115. The GRSS shall, as part of the budget process, allocate fund annually representing the difference between the estimated operating and capital budget of the Authority and funds in section 112.

Investment

116. The Authority shall, subject to the approval of the Board, invest in such a manner as it deems fit, such reserved funds not immediately required for activities of its functions.

Expenditures

117. (1) There shall be paid from the budget of the Authority:

(a) The salaries and allowances of the employees of the Authority;

(b) Fees, travel and subsistence allowances for the members of the Board or committee of the Board when engaged on the business of the Authority; and

(c) Any expenses incurred by the Board in the performance of its duties.

(2) In carrying out its responsibilities, the Authority shall be authorized to spend but report the following proceeds from:

(a) Sale, exchange, lease, transfer or other gains from disposition of property;

(b) Fees for the provision of a service or the use of a facility or for a product;

(c) Payments received under the contracts entered into by the Authority.

CHAPTER XXVIII
REPORTS AND FINANCIAL STATEMENTS

Accounts

118. The Board shall cause to be kept books of account and other records relating to the financial affairs of the Authority in a form which shall conform to the Generally Accepted Accounting Principles GAAPs.

Audit and Assessments

119. (1) The Auditor-General or person nominated by the Board and approved by the Auditor-General is the External Auditor of the Authority and shall:

(a) Annually audit and provide an opinion to the Authority and the Board on the financial statements of the Authority;

(b) Periodically assess, on the basis that the Auditor-General determines to be reasonable, the fairness and reliability of the information about the Authority's performance included in its annual reports; and

(c) Provide the Minister and the Commissioner-General and the Board with copies of audit reports and assessments carried out under this section.

(2) The Minister shall table the Authority's audited financial statements before the Assembly on any of the first fifteen days on its sitting.

Corporate Business Plan

120. (1) The Minister shall inform and acquaint the Council of Ministers and the TNLA about the corporate business plan of the Authority;

(2) The corporate business plan must cover:

(a) The Authority's objectives;

(b) The strategies that the Authority intends to use to achieve its objectives, including:
(i) Operational and financial strategies; and

(ii) Human resource strategies and their impact on overall salaries and benefits;

(c) The Authority's expected performance;

(d) The Authority's operating and capital budgets and revenues from the conduct of the Authority's operations.

(3) The Authority must act in a manner consistent with its most recent corporate business plan and comply.

(4) The Minister shall table the Authority's Corporate Plan to the Parliamentary Committee for Finance for verification and conformity;
(5) The Authority shall disseminate the approved Corporate Plan to the Public.

CHAPTER XXIX
TRANSITIONAL MEASURES

Powers, Duties and Functions

121. Any power, duty or function that, immediately before the coming into force of this Act, was vested in the Minister, Deputy Minister, Undersecretary, or any employee in the Ministry of Finance and

Economic Planning, by virtue of an act of or any instrument made under an Act or under a contract, lease, license or other documents is transferred to the Commissioner-General or to the appropriate department of the Authority, as the case may be.

Initial Staffing

122. (1) The Authority shall have a workforce for deployment to be selected from the existing staff of SSRA and in even the required expertise is not acquired, then more selection shall be through a general advertisement of the positions.

(2) Employment priority shall be given to current employees of the institutions making up the SSRA provided that they have the appropriate academic qualifications, relevant work experience and integrity required for employment in this new institution.

Employees on Probation

123. (1) Every employee of the Authority is considered to be on probation with the Authority until the end of any period established by the Board; and

(2) During probation the Board or Commissioner-General may require employees to undertake an elevation of education, training, knowledge and abilities.

Reference to Persons in Other Laws

124. (1) Every reference to the Minister or any person under their authority in documents issued in the name of a former Minister, Department, Deputy Minister, Under-Secretary, Director General of Customs, Director General of Taxation or other person empowered to take an action or receive something for those laws and Acts in **Schedule (I)** and the regulations made thereto are to be read, unless the context otherwise requires , as a reference to the Authority, the Commissioner-General or an employee of the Authority, as the case may be.

(2) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are enforced on the coming into force of this Act will continue in force as if they were made or issued by the Commissioner General or an employee of the Authority, as the case may be until they expire or are repealed, replaced, rescinded or altered.

Commencement of Legal Proceedings

125. (1) Any action, suit or other legal proceeding in respect of any obligation or liability incurred by the predecessor body may be brought against the Authority.
(2) Any action, suit or other legal proceeding to the predecessor body which is pending in court on the coming into force of this Act, shall be continued by or against the Authority.

Evidentiary Presumption

126. Every affidavit sworn, or document purporting to be certified, by an officer of the predecessor body has the same value as if it were sworn or certified by an employee of the Authority.

Continuity of the Existing Structures

127. The currently existing Directorate of Taxation and the Directorate of Customs will continue their operations until such time as the new SSRA structure is fully established.

SCHEDULE I
LAWS ADMINISTERED BY THE AUTHORITY

South Sudan Revenue Authority shall be competent to initiate legislation process or amendment on the following laws:

(1) Taxation Act, 2009 (as amended).

(2) Customs Service Act, 2013.

(3) Any provisions of any other law as shall be specified by such law.

(4) Other Laws related thereto.

SCHEDULE II
PROCEDURE FOR THE APPOINTMENT OF THE COMMISSIONER GENERAL AND THE DEPUTY CONMISSIONER GENERAL

(1) The Minister shall appoint a selection committee composed of seven (7) members as follows:

(a) A senior civil servant from the Ministry of Public Service and Human Resources Development;

(b) An expert from a body responsible from accountants in South Sudan. (c) Representative from the Academia;

(c) Representative from the South Sudan Bar Association; and

(d) Three other experts that the Minister may choose based on their experience and knowledge in management and taxation.

(2) The selection committee shall appoint the Chairperson from among its members;

(3) The selection committee shall consider the applications, shortlists and interview applicants for position of the Commissioner General and Deputy Commissioner General of the South Sudan Revenue Authority;

(4) Pursuant to clause (3), the selection committee shall select three (3) persons qualified to be appointed as Commissioner General and three;

(3) persons qualified to be appointed as Deputy Commissioner General of the South Sudan Revenue Authority and forwards the names to the Minister for the recommendation to the President for appointment;

(5) The Minister, upon receiving the names under clause (4), shall:
(a) Forwards the three names to the President and appoint one (l) as Commissioner General;

(b) Forwards the three names to the President and appoint one (1) as Deputy Commissioner General.