

LAWS OF SOUTH SUDAN

THE TAXATION (AMENDMENT) ACT, 2011

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Taxation (Amendment) Act, 2011

In accordance with the provisions of Article 55 (3)(b) read together with Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, the National Legislative Assembly, with the assent of the President of the Republic of South Sudan, hereby enacts the following-

1. Title and Commencement.

This Act shall be cited as the “Taxation (Amendment) Act, 2011” and shall come into force on the date of its signature by the President.

2. Purpose.

The purpose of this Act is to amend the Taxation Act, 2009, to correct several small errors under that Act, and to provide for related matters.

3. Authority and Application.

This Act is drafted in accordance with the provisions of Article 177 (2) of the Transitional Constitution of the Republic of South Sudan, 2011, (TCRSS), which grants the Government of the Republic of South Sudan authority to legislate for raising revenue or collecting taxes from certain sources.

4. Amendment of Section 64 of the Principal Act.

Section 64 of the Taxation Act, in this Act referred to as the Principal Act, the words “small or medium” is deleted and replaced with the following-

“Business organization” means any organization that is required to be registered pursuant to the provisions of this Act except an insurance company, an individual or organisation of individuals liable for tax under Chapter XI of this Act;

5. Amendment of Section 67 of the Principal Act.

Section 67: A business profit rate of tax shall be as set forth in Schedule II of this Act.

SCHEDULE II

2. Business profit tax rate shall be as follows

N/S	TYPES OF BUSINESS	TAX RATE
1	Small Business/Enterprises	Ten percent (10%)
2	Medium Business/Enterprises	Fifteen percent (15%)
3	Large Business/Enterprises	Twenty percent (20%)

Assent of the President of the Republic of South Sudan

In accordance with the provision of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, I, Gen. Salva Kiir Mayardit, President of the Republic of South Sudan, hereby Assent to the Taxation (Amendment) Act 2011, and sign it into law.

Signed under my hand in Juba, this 23rd day of the month of DEC in the year 2011.



**Gen. Salva Kiir Mayardit
President of the Republic of South Sudan
RSS/ Juba.**

