

1.3 South Sudan Customs Information

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Duties and Tax Exemption

For contact information regarding government custom authorities, please see the following link: [4.1 South Sudan Government Contact List](#)

Emergency Response

[Note: This section contains information which is related and applicable to 'crisis' times. These instruments can be applied when an emergency is officially declared by the Government. When this occurs, there is usually a streamlined process to import goods duty and tax free.]

In the following table, state which of the following agreements and conventions apply to the country and if there are any other existing ones

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes, ratified 18 July 2012
Annex J-5 Revised Kyoto Convention	No
OCHA Model Agreement	No
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	No
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	No

Exemption Regular Regime (Non-Emergency Response)

[Note: This section should contain information on the usual duties & taxes exemption regime during non-emergency times, when there is no declared state of emergency and no streamlines process (e.g. regular importations/development/etc.).]

The South Sudan Customs Services exemptions unit handles tax exemptions. UN agencies and NGOs are exempt from import duty, excise duty, vehicles, customs warehouse rent (CWR) and VAT; however, there are certain exemption procedures that must be adhered to by UN agencies or organizations.

Apart from UNMISS and UN agencies, tax exemptions can only be granted to registered taxpayers, and organizations must register for a Tax Identification Number (TIN) at a Directorate of Taxation branch office. A special tax exemption can be granted to non-UN/NGO organizations but such exemptions are granted on a per case basis and only under certain circumstances.

To be granted a tax exemption on imports, organizations must apply for an exemption at the South Sudan Custom Service unit within the Ministry of Finance and Economic Planning (MoFEP) and submit the required documentation related to the cargo. Only the minister of MoFEP can grant tax exemptions.

Once fully processed, an exemption letter will be issued by the South Sudan Customs Service, which will form part of the clearance documents to be presented to customs and border check points.

Organizational Requirements to obtain Duty Free Status
United Nations Agencies
No special requirements apart from the submission of necessary application and support documentation.
Non Governmental Organizations

Before being granted tax exemptions, all NGOs must be registered to operate in South Sudan. All NGOs must register for an NGO Operations Certificate with the Relief and Rehabilitation Commission (RRC). NGOs must also register with the Ministry of Legal Affairs and Constitutional Development's (MoLaCD), Directorate of Registration of Businesses, Associations and NGOs to obtain a registration certificate. All NGOs must further then register for a Tax Identification Number (TIN) at any Directorate of Taxation branch office.

Exemption Certificate Application Procedure

Duties and Taxes Exemption Application Procedure
<p>Generalities (include a list of necessary documentation)</p> <ul style="list-style-type: none">• The National Directorate of Taxation has the responsibility of collecting all business, sales, withholding, and personal income tax within South Sudan.• The National Customs Services collects excise (for both national and state governments), sales tax, income tax and BPT/IT withholding tax on imported goods. Taxes to any government authority other than the National Directorate of Taxation or Customs Services (at the borders) should be refused.• The Ministry of Commerce also charges 20% of the value of the goods if no import license is available where required.• Tax exemption applications are handled by the Exemptions Unit of the South Sudan Customs Services.• Tax exemption requirements apply to the UN, UN agencies and NGOs alike.• Currently, only the Minister of MOFEP is authorized to grant exemptions following the advice of the Director General of Customs. Although the process of dealing with the application can be delegated within the South Sudan Customs Services, the Minister is required to sign the actual exemption letter.• Required Documents:<ul style="list-style-type: none">• "Request for Non-Diplomatic Exemptions from Taxes on Imports" application form• Application cover letter on organization letterhead• Ministry of Foreign Affairs & International Cooperation's cover letter (UN only)• Ministry of Finance and Economic Planning cover letter• Commercial or Pro-Forma Invoices• Donation Certificate (If applicable)• Transport Documents, Airway Bills (AWB's) or Bill of Ladings (BOLs)• Packing List• Certificate of Origin• Operations Certificate. (NGOs only)• Registration Certificate. (NGOs only)
<p>Process to be followed (step by step or flowchart)</p>

- Complete the Request for Non-Diplomatic Exemptions from Taxes on Imports application form as per the instructions. This form can be obtained from the Exemptions unit of the South Sudan Customs Services in Juba, Nimule or Kayya.
- Attach the required documentation

As stated above, and where applicable;

- Attach a cover letter detailing the request. The cover letter must be on the applying organization's letterhead and addressed to the Director General of Customs Services; signed by organization representative and citing relevant provisions in legislation.
- UN ONLY:
 - Submit to the Ministry of Foreign Affairs & International Cooperation's (MoFAIC), Privileges and Immunities Unit.
 - Submit an additional copy of the applying organisation cover letter.
 - The Privileges and Immunities office will write an additional cover letter to the Director General of Customs Services requesting the clearance of imported items.
- NGOs ONLY:
 - Submit to the Relief and Rehabilitation Commission (RRC).
 - Request RRC director general to write an additional cover letter to the Director of General of Customs Services requesting the clearance of imported items.
- Submit application to the Director General's Customs Services office (Exemption Unit). Customs Services reviews request/documentation. The Director General of Customs Services gives his initial approval or rejection.
- IF approved, the exemption application is sent to the Ministry of Finance and Economic Planning MoFEP for signature. Only the Minister of Finance and Economic Planning can sign the exemption.
 - MoFEP attaches own cover letter.
- Exemption application returns from MOFEP to the Customs Service office. The customs services office calculates the value that has to be exempted and notes it on the MoFEP cover letter attached to application. **This arrangement is set to change whereby tax will be calculated before the application is sent to the Minister in an effort to save time. Customs Services DG Stamps and gives final approval.
- IF Customs exemption is granted:
 - Applying organization needs to stipulate entry point.
 - IF airport (Juba): A copy of documentation will be given for clearance
 - IF border entry: A receipt will be given (detailing exemption number) for clearing agent. The original paperwork is sent to the relevant border point for clearance.
- IF the application is rejected, the process is stopped and/or the organisation is asked for additional information or clarification. If the application is stopped, the organisation can appeal or restart the process. Appeals should be made directly to the Ministry of Finance and Economic Planning or his delegated representative.
- NGOs ONLY:
 - Obtain Import Permit from Ministry of Commerce, Industry and Investment.
 - Write a letter of request for an import permit to the Undersecretary General of the Ministry of Commerce, Industry & Investment.
 - Include cover Letter, invoice(s), certificates & copy of the approved exemption receipt/documents from customs.
 - In some instances, a fine (20% of the value of the goods) can be levied at the border if this permit is not attached.
 - Import Permit is mandatory for all imports of medicines and medical products. This import permit fee is (500 SSP).

Additional Recommendations:

- It is important to collect a copy of the approved exemption application or receipt from the customs services office as lost documentation or delays at the border could force a re-application process.
- Submit exemption applications well in advance, at least 3-4 weeks before arrival of shipment.
- Submit any additional documentation that might support the exemption certification process but which is not necessarily required.
- Do not submit multiple applications for the same exemption request. Follow up with the ministry and only re-submit when custom services confirm that the initial application was lost or rejected. Multiple applications can be viewed as suspicious and can cause the process to be delayed or the application rejected.
- Ensure that relevant invoices are attached to all applications and declarations, including those made by clearance agents. Missing invoices makes the calculation of the duty exempted difficult, which can cause delays.
- Ensure that the tax exemption application adequately define the items being imported. This is especially crucial for capital items and vehicles. The chassis or serial numbers should be recorded. Any vehicle or piece of capital equipment imported under an exemption effectively remains under the control of Customs until it changes its status. That is, it is either re-exported, transferred to another entitled person/organization or any residual duty paid if appropriate. In all these situations, permission of customs is required. At some stage in the future Customs will be required to verify some of these imports to ensure that goods have not leaked onto the home market inappropriately.

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Commercial or Pro-Forma Invoices	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs
AWB/BL/Other Transport Documents	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs
Packing Lists	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs

Tax exemption application form	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs
Application Cover Letter	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs
MOFAIC Cover Letter	Yes, Original, applies to UN	Yes, Original, applies to UN	Yes, Original, applies to UN	Yes, Original, applies to UN	Yes, Original, applies to UN	Yes, Original, applies to UN
MOFEP Cover Letter	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs	Yes, Original, applies to UN and NGOs
Donation Certificate (If applicable)	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs
Certificate of Origin	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs	Yes, Certified Copy, applies to UN and NGOs
Operations Certificate	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs
Registration Certificate	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs
Tax Identification Number (TIN) certificate	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs
Import Permit from Ministry of Commerce, Industry and Investment	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs	Yes, Certified Copy, applies to NGOs
Additional Notes						
Submit any additional documentation that might support the exemption certification process but which is not necessarily required.						

Customs Clearance

General Information

Customs Information	
Document Requirements	Copy of approved exemption application (including Exemption Number) and documentation for entry at borders. Exemption receive (including Exemption Number) for entry at airport.
Embargoes	None
Prohibited Items	N/A
General Restrictions	N/A

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	Yes, Original, 1 copy, applies to both UN and NGO	Yes, Original, 1 copy, applies to both UN and NGO	Yes, Original, 1 copy, applies to both UN and NGO	Yes, Original, 1 copy, applies to both UN and NGO	Yes, Original, 1 copy, applies to both UN and NGO	Yes, Original, 1 copy, applies to both UN and NGO
Invoice	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO

AWB/BL/Other Transport Documents	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO
Donation/Non-Commercial Certificates	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO
Packing Lists	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO
Phytosanitary Certificate	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO
Import Permits	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO	Yes, copy, applies to both UN and NGO

Transit Regime

All transit goods are declared at the point of import and travel under bond where the customs will validate and discharge the documentation and at point of exit from South Sudan. This is a relatively uncomplicated process and works well.