

South Sudan

Current Tax System (2024)

Serial Number	Taxes	Taxpayers	Objects of Taxation ( Base of Taxation )	Tax Rates
1	Business profits tax	Taxpayers other than an individual	The taxable profit or net profit of any organization that generates income for	30%
2	Personal income tax	South Sudanese nationals, residents and non-residents whose source of income is in South Sudan	Taxable income including employment income and earnings or compensation in	Progressive rates from 0% to 20%
3	Sales tax	Individuals or businesses with turnover thresholds	Supply of goods and services and imports	18% unless exempted; Special rate of 20% on imports and certain services