

Current Tax System (2023)

Serial Number	Taxes	Taxpayers	Objects of Taxation (Base of Taxation)	Tax Rates
Goods and Services Taxes				
1	Value-Added Tax	Taxpayers engaged in the imports and supply of taxable goods and services in Sudan.	Any supply and imports of taxable goods and services is taxable unless otherwise exempt by a special provision.	Stand rate: 17% The sales of telecommunication companies: 40% The sale of cigarettes: 30%
2	Excise Duty	Taxpayers engaged in the production or import of excisable goods within Sudan.	Excise duties are charged on a few local products, including: (1) soft and mineral drinks; (2) tobacco and cigarettes; (3) cars; (4) paints and polishes; (5) sugar; (6) cement; and (7) petroleum products (i.e. naphtha, kerosene, gas oil and	For most goods: 10% For certain goods: 2%
3	Customs Duty	Taxpayers who imports goods into Sudan.	Except for goods exempted by law, all imported goods into Sudan are subject to Customs Duty.	Ranging from 0% to 100%
Income Taxes				
		A company is deemed to be resident in Sudan if it: - is registered in Sudan; - is centrally managed and controlled in Sudan.	Resident enterprises shall be taxed on income earned in Sudan and income earned outside the country.	(1) Industrial companies: 15% (2) Trading companies, real estate rental companies, insurance companies and fund management companies: 15% (3) Service companies, with the exception of petroleum services companies (i.e. subcontractors for petroleum exploring, extracting and exporting companies): 15% (4) Telecommunication companies: 7% (5) Banks: 30% (6) Cigarette and tobacco companies: 40% (7) Companies engaged in the exploration, extraction and distribution of oil and gas, and their subcontractors: 35% (8) For all companies which are exempt from tax under the Investment Law Act or any other Act (which is not income tax but is a social development tax): 5% (9) Capital gains from the disposal of capital assets: 20%

4	Corporate Income Tax	<p>A company is deemed to be non-resident in Sudan if it:</p> <ul style="list-style-type: none"> - is not registered in Sudan; - is not centrally managed and controlled in Sudan. 	Non-resident enterprises shall be taxed on all income derived from Sudan.	<p>Those that constitute permanent organizations</p> <ul style="list-style-type: none"> (1) Industrial companies: 15% (2) Trading companies, real estate rental companies, insurance companies and fund management companies: 15% (3) Banks, cigarette and tobacco companies, companies engaged in the exploration, extraction and distribution of oil and gas, and their subcontractors: 30% (4) For all companies which are exempt from tax under the Investment Law Act or any other Act (which is not income tax but is a social development tax): 5% (5) Telecommunication companies: minimum 5% of the gross revenue <p>Withholding tax:</p> <ul style="list-style-type: none"> (1) Dividend: 0% (2) Interest: 7% (3) Royalty fee: 15% (4) Management fee and professional service fee: 15% (5) Payments to non-resident contractors and subcontractors
5	Individual Income Tax	<p>A natural person who has actually stayed in Sudan for a cumulative period of more than 12 months during the tax year and the two preceding tax years or a natural person who has actually stayed in Sudan for a cumulative period of more than 183 days during the tax year is considered to be a resident individual.</p>	Resident individuals shall be taxed on income earned in Sudan and income earned outside the country.	<ul style="list-style-type: none"> (1) Employment income/business income earners and professionals: progressive rates from 0% to 15% (2) Rental income: progressive rates from 0% to 10% <p>Other employment incomes are subject to withholding tax, other withholding tax rates are:</p> <ul style="list-style-type: none"> (3) All government payments to taxable persons: 1% (4) Imports of goods by taxable persons: 2% (5) Payments by local companies to resident subcontractors: 5% advance payment (6) Royalties: 15% (7) Consultancy fees: 10%
		<p>An individual is non-resident in Sudan if he or she is not a resident individual.</p>	Non-resident individuals shall be taxed on all income derived from Sudan.	<ul style="list-style-type: none"> (1) Employment income: the same as resident individuals (2) Business and professional income: 7% (3) Dividends: 0% (4) Interest: 7% (5) Royalties: 15% (6) Consultancy fees: 10% (7) Directors' fees: progressive rates up to 15%

6	Capital Gains Tax	Enterprises and individuals who obtain capital gains from the disposal of taxable assets in Sudan.	Capital gains derived from transactions involving the disposal of land, buildings or agricultural land, as well as on gains from the sale of shares and securities, and on gains from the sale of motor vehicles.	2%
Property and Behavior Taxes				
7	Real Estate Tax	Taxpayers holding immovable property in Sudan.	Real estate located in Sudan.	For leased real estate, the taxable income is usually one month's rent. For self-owned property, a fixed rate of tax applies. The rate varies from city to city and from region to region and is determined by the local government.
8	Stamp Duty	Enterprises and individuals holding taxable public and private documents shall be taxpayers.	Stamp duty is charged at various rates on more than 260 instruments of various kinds, including invoice receipts, insurance bills and etc.	Stamp duty applies on selected items at the following rates: (1) Certificate of Incorporation of a company: SDG 50 (2) Registration of a foreign company: SDG 100 (3) Corporate dividends: 1% (4) Registration of foreigners: SDG 10 (5) All banking facilities: 1% (6) Bank letter of guarantee: 1% (7) Bank letter of credit: 1%
9	Vehicle Tax	Owners of taxable vehicles in Sudan.	Finance Law 2013 introduced an annual tax on cars in Sudan from 1 January 2013 ranging between SDG 50 and 250, depending on the cylinder capacity of the vehicle.	An annual tax per car is ranging between SDG 50 and 250, depending on the cylinder capacity of the vehicle.
10	Zakat	Muslim shareholders.	As an Islamic tax, it is only levied on the part of the capital of a company that is owned by Muslim	2.5% on the aggregate of the net profits and the working capital of a company.