LAWS OF SOUTHERN SUDAN

The Taxation Act (Amendment) Bill, 2011

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In accordance with the provisions of Article 59(2)(b) read together with Article 85(1) of the Interim Constitution of Southern Sudan, the Southern Sudan Legislative Assembly, with the assent of the President of the Government of Southern Sudan, hereby enacts the following:

1. Title and Commencement.

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

2. Purpose.

The purpose of this Bill 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 Bill is drafted in accordance with the provisions of Article 184(1) of the Interim Constitution of Southern Sudan 2005 ("ICSS"), which grants the Government of Southern 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 Bill referred to as the Principal Act, 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 of the Principal Act, is deleted and replaced with the following-

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

6. Amendment to the Schedules.

The Second Schedule to the Principal Act is amended by deleting the word “Medium” in No. 2 and replacing it with “Medium and Large.”