**Instructions for Form 105**

Taxpayer Name and Address – Enter the name and address of the taxpayer. If the address entered is a new address, this is your authorization for the Directorate of Taxation to change your address in its records and begin sending correspondence to the new address.

Taxpayer Identification Number – Enter your Taxpayer Identification Number. If you do not have a Taxpayer Identification Number, you must obtain one from the nearest branch office of the Directorate of Taxation.

Tax Period – Month and Year: Enter the month and year for which this return is being submitted; for example, if this is the excise tax return for the month of February 2016, enter February 2016.

Part 1: Importation of Excisable Goods (Except Vehicles) – In this section list all the excisable goods that you have imported during the month, except for vehicles, which are reported in Part 2. Excisable goods should be grouped together according to the Harmonized Code (see table in Annex 1). If more than 4 types of excisable goods are imported, attach an additional schedule to the excise tax return with the same information in the same format as found in Part 1.

Example: Taxpayer A imported 200 cases of Beer, 20 cases of Wine, and 500 cigars in the month of February 2016. In Part 1, Taxpayer A would input the following:

|  |
| --- |
| **Part 1: Importation of Excisable Goods (Do not include vehicles in this computation)** |
| Harmonized Code Number | Quantity | Per Unit Value | Total Value | Tax Rate | Amount of Tax |
| 2203 | 200 cases | SSP 60 | SSP 12,000 | 50% | SSP 6,000 |
| 2204 | 20 cases | SSP 100 | SSP 2,000 | 50% | SSP 1,000 |
| 2402 | 500 | SSP 4 | SSP 2,000 | 100% | SSP 2,000 |
|  |  |  |  |  |  |
| Line 1. Total National Tax on Importation of Excisable Goods (except vehicles) | SSP 9,000 |

Part 2: Importation of Vehicles – In this section list the number of vehicles imported during the month. Taxpayer A also imported 30 cars and 2 buses in the Month of February. Vehicles should be grouped according to the Harmonized Code as shown in the example:

|  |
| --- |
| **Part 2: Importation of Vehicles (including cars, buses, and trucks)** |
| Harmonized Code Number | Quantity | Per Unit Value | Total Value | Tax Rate | Amount of Tax |
| 8703 | 30 | SSP 50,000 | SSP 1,500,000 | 20% | SSP 300,000 |
| 8702 | 2 | SSP 150,000 | SSP 300,000 | 10% | SSP 30,000 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Line 2. Total National Tax on Importation of vehicles | SSP 330,000 |

Part 3: Production of Excisable Goods – In this section list the excisable goods that you produce during the month for which you are preparing the return. Taxpayer A is also a domestic producer of mineral water, wine, beer, and fuel which sold 40,000 liters mineral water, 10,000 liters of wine, 30,000 liters of beer and 80,000 liters of fuel in the Month of February. The goods should be grouped according to the Harmonized Code as shown in the example:

|  |
| --- |
| **Part 3: Production of Excisable Goods** |
| Harmonized Code Number | Quantity | Per Unit Value | Total Value | Tax Rate | Amount of Tax |
| 2201 | 40,000 Litres | SSP 1 | SSP 40,000 | 5% | SSP 2,000 |
| 2203 | 30,000 Litres | SSP 8 | SSP 240,000 | 50% | SSP 120,000 |
| 2204 | 10,000 Litres | SSP 15 | SSP 150,000 | 50% | SSP 75,000 |
| 2710.10 | 80,000 Litres | SSP 6 | SSP 480,000 | 5% | SSP 24,000 |
|  |  |  |  |  |  |
| Line 3. Total National Tax on Production of Excisable Goods | SSP 221,000 |

Part 4: Provision of Excisable Services (where the place of service is unknown) – Certain services are subject to excise tax according to the Taxation Act 2009. For purposes of computing the National Excise Tax liability the place of providing the service is of no consequence; however, for determining the state excise tax surcharge, the place of service becomes important, as each state is authorized to establish its own surcharge tax rate. Some services, such as the sale of air time cards, are provided in multiple states such that the place of service for any one air time card is unknown. This part of the return is for reporting those excisable services where the place of service is unknown – primarily air time cards. Taxpayer A provides air time for its mobile telephone network. Because the air time cards are sold through a network of distributors, they are sold to the distributors at a discount, making the value of the service provided the face value of the air time card less the discount allowed for the distributors. A SSP 10 air time card may be sold at a 5% discount, meaning that the distributor is buying the card for SSP 9.50. Telecommunication services are taxable at 10% of the value of the service provided, or 10% of 9.50. Taxpayer A completes Part 4 as follows (the total value is the value after applying the distributor discount):

|  |
| --- |
|  **Part 4: Provision of Excisable Services (where place of service is unknown)** |
| Excisable Service Provided (Use this section only for provision of air time services) | Total Value | Tax Rate | Amount of Tax |
| Air Time Cards | SSP 2,500,000 | 10% | SSP 250,000 |
|  |  |  |  |
| Line 4. Total National Tax on Provision of Excisable Services (where place of service is unknown) | SSP 250,000 |

Part 5: Provision of Excisable Services (where place of service is known)

Part 5 is for computing the excise tax on those excisable services for which the place of service is known, which, as described above, is important for determining the state excise tax surcharge applicable to that service. Air transportation services are considered to be provided in the state in which the airport is located from which the passenger, cargo carrier, or charter flight departs. Telecommunication services (fixed telephone line, satellite communication services, internet service, etc) are considered to be provided in the state in which the customer is located. In those cases in which a customer has its primary base in one state but services are provided in multiple states, the service is considered to be provided in the state in which the customer has its primary base. Insurance services are considered to be provided in the state of residence of the purchaser of the insurance (if a domestic purchaser of insurance). If the state of residence of the purchaser is unknown, or the purchaser is a foreign person, the insurance service is considered to be provided in the state in which the insurance is sold. Where an insurance policy is issued that covers assets located in many states, the state in which the insurance is sold is the state excise surcharge rate that should be applied. Taxpayer A provides excisable services as follows:

|  |
| --- |
| **Part 5: Provision of Excisable Services (where place of service is known)** |
| Excisable Service | State | Total Value | Tax Rate | Amount of Tax |
| Satellite Communication Service | CES | SSP 3,000,000 | 10% | SSP 300,000 |
| Internet Services | WBG | SSP 300,000 | 10% | SSP 30,000 |
| Insurance Premiums | EES | SSP 500,000 | 5% | SSP 25,000 |
| Insurance Premiums | WES | 400,000 | 5% | SSP 20,000 |
| Air Transport Service | CES | SSP 4,000,000 | 10% | SSP 400,000 |
| Air Charter Service | WBG | SSP 2,500,000 | 20% | SSP 500,000 |
|  |  |  |  |  |
| Line 5. Total National Tax on Provision of Excisable Services (where place of service is known)If more space is needed to list states and services attach a schedule with this same information. | SSP 1,275,000 |

Part 6: Computation of National Excise Tax due

Lines 6 – 10: Enter the applicable amount from the lines designated

Line 11: Enter the total of Lines 6 – 10 (Taxpayer A total is SSP 2,085,000)

Line 12: If you paid any excise tax at the time of importing the excisable goods during the reporting month, enter the total amount of excise tax paid at the time of importation (Taxpayer A total paid at time of import is SSP 339,000 – the total of Lines 1 and 2).

Taxpayer A import credit on Line 12 is SSP 339,000

Line 13: In addition, Taxpayer A paid tax at the time of import amounting to SSP 40,000 on goods that were directly related to production of excisable goods. Enter this amount in line 13.

Line 14: Enter the net amount of National excise tax due (Line 11 minus total of Lines 12 and 13). This is the amount of National excise tax that you have to pay – enter this amount on Line 19 (Taxpayer A net national excise tax is SSP 10).

|  |  |
| --- | --- |
| **Part 6. Computation of Federal Excise Tax Due** | Total Tax |
| Line 6: Total Federal Tax on Importation of Excisable Goods, except vehicles (From Line 1) | 9,000 |
| Line 7: Total Federal Tax on importation of vehicles (From Line 2) | 330,000 |
| Line 8: Total Federal Tax on Production of Excisable Goods (From Line 3)  | 221.000 |
| Line 9: Total Federal Tax on Provision of Excisable Services (place of service unknown)(From Line 4) | 250,000 |
| Line 10: Total Federal Tax on Provision of Excisable Services (place of service known)(From Line 5) | 1,275,000 |
| Line 11: Total amount of Federal Excise Tax Due (the sum of Lines 6 - 10) | 2,085,000 |
| Line 12: Total amount of Federal excise tax previously paid this month (at time of import) | 339,000 |
| Linie 13: Tax credit available for excise tax paid on goods that were directly related to the production | 40,000 |
| Line 14: Net amount of Federal excise tax (Line 11 minus total of Lines 12 and 13) | 1,706,,000 |

Part 7: Computation of State General Excise Tax Surcharge

For excisable goods and services for which the place of service is not determinable or known, the state excise tax surcharge is deposited into a state general excise tax surcharge account which is subsequently distributed to each state on a pro-rata basis.

Line 15: The state general excise tax surcharge rate applied to the sum of lines 1, 3, and 4 is 30% (Taxpayer A’s state general excise tax surcharge applied to lines 1, 3, and 4 is (480,000 \* .30 = SSP 144,000 – the amount Taxpayer A enters on Line 15).

Line 16: The state general excise tax surcharge rate applied at the time of importing vehicles is 30% of the excise tax computed at Line 2 (Taxpayer A’s state general excise tax surcharge applied at the time of import is SSP 330,000 \* .30 = SSP 99,000 – the amount Taxpayer A enters on Line 16)

Line 17: Some state general excise surcharge amounts are collected at the time of import and deposited into the state general excise tax surcharge account. Those amounts are credited at the time of computing the monthly excise tax return (Taxpayer A paid 2,700 and 99,000, or a total of SSP 101,700 state excise surcharge paid at the time of import). The calculation is: Line 1 national excise tax on imports = 9,000 \* .30 = SSP 2,700 – the amount of state surcharge paid at the time of import of excisable goods (except vehicles); Line 2 national excise tax on importation of vehicles = 330,000 \* .30 = SSP 99,000 – the amount of state surcharge paid at the time of import on vehicles; SSP 2,700 plus SSP 99,000 = SSP 101,700.

Line 18: Net amount of state general excise tax surcharge to pay – Line 15 plus Line 16 Minus Line 17 (Taxpayer A state general excise tax surcharge payable is SSP 144,000 plus SSP 99,000 = SSP 243,000 minus amounts paid on import SSP 101,700 = SSP 131,300 net amount remaining, which is the amount Taxpayer A put on Line 18)

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| **Part 7: Computation of State General Excise Surcharge Due** | 7aTaxable amount (SSP) | State Surcharge (7a\*.30) |
| Line 15: General State Surcharge Fund amount – (Sum of Lines 1, 3, 4) Multiplied by .30 (30%) | 480,000 | 144,000 |
| Line 16: State Surcharge on Imported vehicles (Line 2 Multiplied by .30) (30%) | 330,000 | 99,000 |
| Line 17: Amount of state general surcharge paid at time of import ( Surcharge paid on lines 1 and 2) |  | 101,700 |
| Line 18: Net amount of General State surcharge to pay (Line 15 plus Line 16 minus Line 17) |  | 131,300 |

Part 8: Computation of state specific excise surcharge due

8A – Telecommunication Services – Telecommunication Services such as provision of satellite communications, fixed telephone line service, internet services, etc are subject to a national excise tax and a state excise surcharge applicable to the state in which the service is provided. Assume a taxpayer provided telecommunication services valued at SSP 3,000,000 in CES and SSP 300,000 in WBG and that CES has a surcharge rate of 30% and WBG has a surcharge rate of 30%, the surcharge amount for CES would be (3,000,000 \* .10 = 300,000 national excise tax amount) SSP 300,000 \* .30 = SSP 90,,000 and the surcharge amount for WBG would be (300,000 \* .10 = SSP 30,000 national excise tax amount) SSP 30,000 \* .30 = SSP 9,000 and entered in 8A as follows (until further notice, all state surcharge rates are 30%):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item | State | Surcharge Rate | National Excise Amount | Surcharge Amount |
| A) Telecommunication Services | CES | 30% | SSP 300,000 | SSP 90,000 |
| WBG | 30% | SSP 30,000 | SSP 9,000 |

8B – Air Transportation Services – Air transportation services are subject to excise tax at the time of departure of the flight, although the tax is to be charged at the time of sale of the ticket. The state excise surcharge to be applied is the surcharge applicable to the state from which the flight departs. Assume taxpayer operates an airline that services both Juba and Wau and that no ticket sold had a value of more than SSP 4,000 (the maximum national excise tax chargeable on any one ticket is SSP 400); Juba air transport services for the month totaled SSP 4,000,000 and Wau air transport services for the month totaled 2,500,000; assume CES excise surcharge rate is 30% and WBG excise rate is 30%, the respective surcharges for CES would be (SSP 4,000,000 \* .10 = SSP 400,000 national excise tax) SSP 400,000 \* .30% = CES surcharge of SSP 120,000; WBG would be (SSP 2,500,000 \* .20 = SSP 500,000 national excise tax) SSP 500,000 \* .30 – WBG surcharge of SSP 150,000 entered in 8 B as follows (until further notice, all state surcharge rates are 30%):

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item | State | Surcharge Rate | National Excise Amount | Surcharge Amount |
| B) Air Transport Services | CES | 30% | SSP 400,000 | SSP 120,000 |
| WBG | 30% | SSP 250,000 | SSP 150,000 |

8 C – Insurance Premiums - Insurance services are considered to be provided in the state of residence of the purchaser of the insurance (if a domestic purchaser of insurance). If the state of residence of the purchaser is unknown, or the purchaser is a foreign person, the insurance service is considered to be provided in the state in which the insurance is sold. Where an insurance policy is issued that covers assets located in many states, the state in which the insurance is sold is the state excise surcharge rate that should be applied. Assume Insurance Company B sells insurance in EES and WES; EES office collects premiums in the month of SSP 500,000 and WES office collects premiums of SSP 400,000; CES surcharge rate is 30% and WES surcharge rate is 30%. EES excise tax surcharge would be (SSP 500,000 \* .05 = SSP 25,000 National excise tax) SSP 25,000 \* .30 = SSP 7,500; WES excise tax surcharge would be (SSP 400,000 \* .05 = SSP 20,000 National excise tax) SSP 20,000 \* .30 = SSP 6,000 entered as follows (until further notice, all state surcharge rates are 30%):

:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item | State | Surcharge Rate | National Excise Amount | Surcharge Amount |
| C) Insurance Premiums | EES | 30% | SSP 25,000 | SSP 7,500 |
| WES | 30% | SSP 20,000 | SSP 6,000 |

Part 9 Payment – Payment is to be made at the Bank with the Pay-in Slip

All payments of Excise Tax must be made using a pay-in slip as in the sample shown. Check the box ‘Excise Tax’ at the top of the form and enter the requested taxpayer identification information, along with the tax period (month and year). Enter the amount from Line 19 in Box 2, ‘National Government.’

Line 20 – Enter the amount from Line 20 in Box 2, ‘General State Excise Surcharge.’

Line 21 – Enter the total of state specific surcharge amount (sum of 8A through 8C) on this line and the total amounts applicable to each state on the appropriate lines of Box 2 (total amount entered for each state should equal the amount on Line 21).

Line 22 – Total amount to pay is the sum of Lines 19 – 21; enter on Line 22 and in the space provided on the Pay-in Slip, both in numerical and written form.

Sign and date the return in the space provided, including the contact phone number and submit to the nearest branch office of the Directorate of Taxation.

Rev. 4



**Republic of South Sudan**

**Ministry of Finance & Economic Planning**

**Pay-in slip PS-2**

**For Domestic Taxes**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Currency: | SSP | X | USD |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax Type: | 11103-BPT |  | 11400-Sales Tax |  | 11403-Excise Tax | X | 11100-PIT (Withholding) |  | 11102-PIT |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| TIN: | 0 | 0 | 0 | 1 | 0 | 0 | 2 | 9 | 8 |  | Date: | 10 May 2016 |

|  |  |
| --- | --- |
| Taxpayer Name: | Taxpayer A |
|  |  |
| Contact Name: |  | Cash | X | **Box 1: Payment method** |
|  |  |  |  |
| Contact Tel. No.: |  | Cheque No. |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Period: |  2016 April | Account transfer |  |  |  |  |  |  |  |  |  |  |
| *N.B. For Business Profit Tax use last month of period* | *Year* |  *Month***Box 2: Excise Only**

|  |  |
| --- | --- |
| National Government | 1,706,000 |
|  |  |
| General State Excise Tax | 131,300 |
| State Specific Tax (eg Air Transport Excise): |
| Central Equatoria | 210,,000 |
| Eastern Equatoria | 7,500 |
| Jonglei |  |
| Lakes |  |
| Northern Bahr el Ghazal |  |
| Unity |  |
| Upper Nile |  |
| Warrap |  |
| Western Bahr el Ghazal | 159,000 |
| Western Equatoria | 6,000 |

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|  |
|  | **Total amount of tax payment** |
| ***N.B. Box 2 (right) must be completed for all Excise payments*** |
| Amount | 2,219,800 |
|  |  |
|  |  |
| Bank Charge: | 5 |
|  |  |
| Total Amount: | 2,219,805 |
| Amount in Words: | Two million Two hundred Nineteen thousand Eight Hundred and five only  |
|  |
|  |  |
| Payer’s Signature |

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**Annex I: Excise Tariff**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Harmonised System****Number** | **Article Description** | **Original Rate of Excise Duty** | **New Rate of Excise Duty as from 1st May 2013** | **New Rate as a result of the Finance Act 2014/2015****(Effective from 1 April 2016)** |
| 2009 | Fruit Juices | N/A | 5% | **5%** |
| 2201 | Waters, including natural or artificial mineral waters  | N/A | 5% | **5%** |
| 2202 | Soft drinks and other flavoured waters | N/A | 5% | **5%** |
| 2203 | Beer made from malt | 15% | 30% | **50%** |
| 2204 | Wine of fresh grapes , including fortified wines; grape (other than unfermented grape)  | 15% | 30% | **50%** |
| 2205 | Vermouth and other wines of fresh grapes flavoured with plants or aromatic substances  | 15% | 30% | **50%** |
| 2206 | Other fermented beverages (including cider. prune wine, rice wine, or sake, sherry, and mead)  | 15% | 30% | **50%** |
| 2207.10.30 | Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes | 20% | 50% | **100%** |
| 2208 | Indentured ethyl alcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits. liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used in the manufacture of beverage  | 20% | 50% | **100%** |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes | 15% | 50% | **100%** |
| 2403 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences | 15% | 50% | **100%** |
| 2710.00.10, 2710.00.15, or 2710.00.18  | Gasoline, diesel fuel and other petroleum products | 5% | 5% | **5%** |
| 8702 | Buses | N/A | 10% | **10%** |
| 8703 | Motor cars principally designed for the transport of *persons* | N/A | 20% | **20%** |
| 8704 | Motor cars for the transport of *goods* | 10% | 10% | **10%** |
| 8707 | Bodies of cars | N/A | 5% | **5%** |
| 8711 | Motorcycles | N/A | 20% | **20%** |