

UNJLC CUSTOMS STUDY 2008

#11 Obtaining Duties and Tax Exemption Certificates: Vehicles for SSRRC Registered NGOs in South Sudan

MOF - Ministry of Finance

SCO – Sudan Customs Office

CCA - Customs Clearing Agent

SSRRC - South Sudan Relief and Rehabilitation Commission

Expt. Timescale
(Days)

1	STEP 1 NGO generates a list of the vehicle(s) intended for import, complete with chassis numbers (or alternative means of permanent identification for the vehicle), prices, and the exempted tax fees calculated by the CCA, (this should be attached to all subsequent documents). The NGO issues a letter to the SSRRC confirming their eligibility for duties and tax exemption.
2	STEP 2 The SSRRC generates a letter to the MOF on behalf of the NGO confirming their eligibility and requesting facilitation of the application.
4 - 8	STEP 3 NGO presents a cover letter to the MOF Under Secretary, requesting duties and tax exemption and detailing the vehicles intended for import. The letter from the SSRRC confirming eligibility for duties and tax exemption and the original Bill of Lading, (BL), Airway Bill, (AWB) or other Delivery Documentation (DD), should also be attached.
5 - 9	STEP 4 Once the SSRRC's endorsement has been obtained, the MOF will grant the exemption. It is suggested that the NGO personally collect the letter granting exemption from the MOF.
6 - 10	STEP 5 The NGO should identify the Point of Entry (POE) for its vehicle(s), issue all documents pertaining to the exemption to the CCA, and instruct its transporter/supplier/colleagues to dispatch the vehicle(s). The CCA will liaise with the SCO to issue the relevant clearing documents to the SCO at the POE, or prepare the clearing documents in cooperation with the SCO in Juba, if the POE is Juba.
7 - 14	STEP 6 The CCA, the NGO, or a representative may need to identify the vehicle(s) at one of the commercial storage facilities used by the SCO. Remember to have all relevant paperwork to hand to secure release. Upon identification of the equipment, it may be necessary to return to the SCO with the cargo to affect final release by the SCO.

Additional Information and Suggestions:

- Have the AWB, BL or DD generated at the earliest possible opportunity so that the exemption process may commence. Agency letter-headed DDs accompanied by an invoice is the most suitable means for identifying items, if transported by road.
- Section 178. (1) of the Sudanese Customs Act [1986] asserts that customs clearance may be restricted to licensed CCAs. This provision is currently in force and the services of CCAs are required under Sudanese law.
- Identify and commission a reputable clearing agent to liaise with the customs police; there are many clearing agents co-located at Juba Customs that have excellent working relationships with the customs police. CCAs may charge by weight, or charge 1.5 – 2.5 % of the (tax exempted) cost of assets.
- Currently, the MOF only accept documents and/or enquiries concerning tax exemptions between 1400 and approx. 1600 of any working day.
- Kindly review the accompanying sheet, 'Contact Info & National Holidays – South Sudan', for relevant contact details.

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