

UNJLC CUSTOMS STUDY 2008

#13 Obtaining Duties and Tax Exemption Certificates for Commodities for UN agencies in South Sudan

MOF - Ministry of Finance

SCO – Sudan Customs Office

CCA - Customs Clearing Agent

Expt. Timescale
(Days)

1	STEP 1 UN Agency obtains a Proforma Invoice (PI) of assets intended for import complete with prices; this should be attached to all subsequent documents.
2	STEP 2 UN Agency issues an agency letter-headed application to the MOF Under-Secretary requesting duties and tax exemption. The original Bill of Lading (BL), Airway Bill (AWB), or other Delivery Documentation (DD), must also be attached.
5 - 9	STEP 3 Once satisfied that the commodities for exemption pertain to the Agency's Terms of Reference, the MOF will grant the exemption. It is suggested that the UN Agency personally collect the letter granting exemption from the MOF.
9 - 14	STEP 4 The UN Agency should identify the Point of Entry (POE) for its assets, issue all documents pertaining to the exemption to the CCA, and instruct its transporter/supplier/colleagues to dispatch the assets. 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.
14	STEP 5 The CCA or the UN Agency may need to identify the cargo at one of the commercial storage facilities used by the SCO; all relevant paperwork will be required to secure release. Upon identification of the equipment it may be necessary to return to the SCO with the cargo to affect the final release by the SCO.

Additional Information and Suggestions:

- Have the PI ready at the earliest possible opportunity so that the exemption process may commence. Agency letter-headed DDs accompanied by the PI 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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