Volume: 5, Issue: 9
Page: 14-25
2021

International Journal of
Science and Business
Journal homepage: ijsab.com/ijsb

IJSAB International

Impact of Comparative Tax Administration on Import/Export Tax Tariff Rates:

Evidence from South Sudan NRA Customs Revenue Division

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Abstract

The purpose of this study was to compare the tax tariff rates utilized by the South Sudan Tax Administration to worldwide norms, analyze the problems faced by the Tax Administration in producing national income, and, finally, establish taxpayer duties. Because this was a descriptive study, both quantitative and qualitative designs were highly important. The study used secondary data, with the majority of the information coming from the South Sudan Custom Tariff Valuation Manual of the Ministry of Finance and Planning. This study was significant in the sense that it compared tax Tariff rates used in South Sudan with the rest of the world, particularly the East Africa Region. According to the findings, the majority of the import or export duty levies on the selected items were 10% import duty on the items presented in the tables; general sale tax ranged from 15% to 18%, and business profit tax on food items ranged from 2% to 4%. The main challenges encountered by the South Sudan Tax Administration were an insufficient number of qualified Tax Officers; limited job jurisdiction; political instability/instability; economic instability; a lack of Taxpayers' Education; a lack of staff capacity building; un-procedural recruitment; and significant tax avoidance. This study has recorded a number of limitations. Among them was insufficient data on tax tariffs in the context of South Sudan; COVID-19 restriction measures greatly influenced the data collection. The outcome of this study was to embrace and adopt the tax harmonization system to international standards. The strengthening of the Tax Administration with more power can help them to improve those challenges that affect their operations. Harmonization of tax rates on import and export goods can play a great role in revenue transformation as well as the strengthening of taxpayers. Education can embrace more revenue collection.

IJSB
Accepted 23 June 2021
Published 28 June 2021
DOI: 10.5281/zenodo.5037106

Keywords: *Tax Administration, Tax Tariff Rate, Import/Export, South Sudan.*

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INTRODUCTION

Background

South Sudan got it Independence from Sudan on 9 July 2011, and started it operational out of scratch by creating the new existing Public Institutions. The Country depended on 98% of Oil Revenue and 2 % remain as non-Oil Revenue and non-tax generated by NRA Divisions and Public Institutions. Oil Sector has been drastically affected by internal conflict that started on 2013 and ended 2020 after the signing of peace in South Sudan. This paper tried to investigate whether Comparative Public Administration is Operational and if nonoperational how we improves it to International standard. Globally, Comparative Public Administration emerge as modernization strategy that believe on comparison mechanism of Administrative ecosystem. As argued by Rathod (2007) In the past World War period, the scholars who studied the administrative systems of different countries, "concentrated on central administrative machinery, decentralization pattern, control over the executive branch of government, civil, service structures, public finances, financial administration and the functions of administrative officers. The manner in which countries raise taxes differs as widely as do the amounts they raise. The pattern of taxes found in any country depends upon many factors such as its economic structure, its history, and the tax structures found in neighboring countries. Choice also plays a part, as different countries may also attach different importance to such commonly accepted characteristics of a good tax system as fairness, economic effects and collection costs. Nonetheless, it is again useful to consider briefly average patterns as one approach to tax policy in any one country. For the sample as a whole, consumption taxes accounted for almost 40 percent of the total, and income taxes (including special taxes levied on extractive industries) were almost equally important. Within the consumption tax category, value-added taxes or General sale Tax (VATs or GST) account for about 40 percent of the total, with excises being almost equally important. Personal income taxes are a bit more important than corporate taxes (including the extraction taxes) within the income tax category. Most of the remaining tax revenues come from taxes on imports and exports. (Richard et al., 2003).

The International Tax Competitive Index was disaggregated by five tax-specific sub-indicators: corporate taxes, income taxes, consumption taxes, property taxes and policies with respect to the treatment of cross-border income and transactions. Similar to paying taxes, it considers the tax rates and the administrative burden faced by taxpayers in complying with these taxes. It, however, uses the top nominal marginal tax rates as the basis of evaluation. It also considers how the tax systems in the surveyed countries are structured and whether they are neutral (that is, they do not favor certain activities over others).For example, one country will score worse if it provides incentives to certain industries or activities. The motivation for this is, obviously, that such incentives distort economic decisions (Wong et al., 2020). In general, tax system indices are used to assess tax system aspects such as tax rates, administrative requirements, and burdens, as well as taxes such as corporate income tax, labor taxes, personal income tax, and consumption taxes.According to the OECD, personal income tax (PIT) and social security contributions (SSCs) account for roughly half of total revenues in OECD countries on average.This implies that tax rates can be high and have potentially significant disincentive effects. The PIT is also the tax that is most closely personalized to reflect the ability to pay, and it plays a significant role in the redistribution of gross (pre-tax) incomes. Governments thus have to make important judgments about the trade-offs between efficiency and fairness. Both can be important for competitiveness. Social cohesion associated with widely-held views that the tax regime is fair can, for instance, improve its functioning.

STATEMENT OF PROBLEM

South Sudan, a new nation, gained independence from Sudan on July 9, 2011.Following the CPA, they began operations in all sectors in accordance with the Sudan Administrative System. The Sudan Administrative System was discovered to be a more Islamic system, with most of the procedures being extremely difficult to apply and adopt by the current South Sudan in various sectors. Harmonization of tax tariffs with the rest of the world has become a challenge, although the Japan International Cooperation Agency (JICA) and the Africa Development Bank have tried to make a transformation through the training of the Customs Revenue Division Staff and the Domestic Tax Revenue division staff. There is still a persistent lack of unified tax tariffs. The Comparative System of Tax Administration is very crucial for new states like South Sudan to generate more non-oil revenue through consultation with neighboring countries. The study was to examine tax tariff rates used by the South Sudan Tax Administration in comparison to international standards; to assess challenges faced by Tax Administration when generating national revenue and, lastly, determine the obligations and rights of taxpayers as a tax reform strategy to improve Revenue collection.

The goal of this study was to investigate the influence of the tax administration on import/export tax tariff rates, as well as the problems that the tax administration faces in generating national revenue and determining taxpayer obligations and rights. The purpose of the study was to compare the tax tariff rates used by the South Sudan Tax Administration to international standards, assess the challenges faced by the Tax Administration in generating national revenue, and finally determine taxpayer obligations and rights as part of a tax reform strategy to improve revenue collection.

1.0 LITERTATURE REVIEW

This part looks at the relevant literature that relates to the variables under investigation. For success and accomplishment, the relevant work in this subject was reviewed to get the necessary data. The efficiency of a tax administration is determined by the amount of tax money collected, the efficiency of the economic system, and the stability of a government's economic development. The author discusses the institutional elements of tax administration in this essay (Serikova et al., 2018). The study identifies worldwide trends in tax administration development and establishes the rules for creating a successful tax administration and management system. The study highlights the need to use a risk-oriented approach while performing control measures, as well as the important aspects of the risk-oriented model of control supervision used by tax authorities and the use of information technology as an e-tax strategy (Drobyshevskaya et al., 2021).

The study results indicate that education has a direct, negative effect on compliance in both groups. This effect is moderated by an indirect, positive link between education, moral development, and compliance. The significant differences noted are that U.S. (Hong Kong) taxpayers used higher (lower) stages of moral reasoning, had more (less) favorable attitudes toward the tax system, and were more (less) compliant. These results suggest that efforts to increase taxpayer compliance need to be personalized to the structure of the tax system and the predominant culture of the taxpayer (Chan et al., 2000*).* Industrialization and the implementation of advanced digital technologies have enabled us to achieve a high level of tax administration. The tax authorities, applying modern technologies to their work, are building a new strategy of interaction with taxpayers. The study investigates the consequences of using advanced digital technologies in taxation. In the context of the economy's digitalization, modern technologies have a high potential for qualitative changes in tax administration. The use of technologies has conceptually changed the approach of tax authorities to control and analytical work. The practical significance of the study is to assess the consequences of the use of information technologies for participants in tax relations (Mikhaleva & Vochozka, 2021). In general, long-term tax reform necessitates good policy, an empowered, effective, and efficient tax administration with high integrity, and community trust in the tax administration system.Trends in tax policy and the international tax environment have an impact on the strategies used by tax administrations to protect their revenue (D'Ascenzo, 2015).

Transparency

In this case transparency is refer to how pellucidity the system in term of accountability**.** Any Tax Administration that collect right amount from right taxpayers at right time is knows as transparent system. Also clear channeling or allocation of Tax Revenue to Developmental project as well approval of Tax exemption to eligible group e.g. UN Agencies; International NGOs; Diplomatic Missions and other bodies that are not profit making. But any Tax Administration that does not observe transparency principle is term as incompetence system. Introduction of interface between taxpayers and Tax Administration through creation of online Tax platform can indicate how transparency the tax System as well as elimination of closeness (Chaudhri and Bablani**,** 2020).

Fairness

Payment of taxes is an obligation of all citizen in any Country, the fairness in this case is related to equal payment of Tax base on income, those with less income should payless Taxes and those more income should pay more taxes based on what they earn. Equal treatment of all taxpayers base on their income is regarded as fairness of that Tax Administration. The article findings Tax systems that are difficult to comply with and administer may lack transparency that is true any system which is not fair on's dealings is said to luck transparency (Holtzman, 2007).

Administrative ease

This is related to setting of fair regulations to back up freedom of access to tax facility by Taxpayers. In developing World most of the tax facilities are very difficult to access hence the systems were master minded by the present of bureaucratic System of tax Administration. Administration ease may contribute to mobilization of better revenue and may granted Taxpayers obligation rights by availing information.

Simplicity

Simplicity of tax system is very crucial to Taxpayers and when it comes to revenue generation, taxpayers need to know all their obligations through setting of clear flat form of guidance. This can help Tax Administration to generate more revenue that are needed in the improvement of services.

Acceptability

It is the role of Tax Administration to formulate the appropriate tax rates that are generally acceptable to both Taxpayers.

Tariff Rates: Refer to charges or a tax levied by a government on goods and services imported from other countries that aids to increase the price and make imports less desirable, or at least less competitive, versus domestic goods and services. Tariffs are generally introduced as a means of restricting trade from particular countries or reducing the importation of specific types of goods and services. (https://www.shopify.com/encyclopedia/tariff)

Proper Return

The proper adjusted tariff rates resulted in creating more avenue for collecting more taxes that cannot be feel by businesses and Taxpayers in particular. that, it is significant to recognize that the taxes payable on imports are paid by domestic consumers and not imposed directly on the foreign countries exports which is very right. The effect is nevertheless to make foreign products relatively more expensive for consumers, but if manufacturers rely on imported components or other inputs in their production process, they will also pass the increased cost on to consumers (Brent Radcliffe 2021).

Fairness

Fairness on tax rates charges helps and create more space for the growths of local businesses as well as encourage more investors to invest in the country. The import and export charges in South Sudan remain minimum although business people pay extra changes to help them maneuver to reach their sale point. Tax Law should applied to equally both taxpayers so that fairness in taxation prevail (Friedrich Roedler, Chair, 2014).

Reasonable

Being reasonable in tax rates adaptation encourage more investors to invest and create better atmosphere from Taxpayers. It is argued by World Bank on (www.doingbusiness.org) keeping tax rates at a reasonable level can inspire the development of the private sector and the solemnization of businesses. Modest tax rates are particularly important to small and medium-size enterprises, which contribute to economic growth and employment but do not add significantly to tax revenue. Typical distributions of tax revenue by firm size for economies in Sub-Saharan Africa and the Middle East and North Africa show that micro, small and medium-size enterprises make up more than 90% of taxpayers but contribute only 25–35% of tax revenue. Imposing high tax costs on businesses of this size might not add much to government tax revenue, but it might cause businesses to move to the informal sector or, even worse, cease operations.

Simplicity

Simplicity of tax Administration in term of encouragement of taxpayer through training and awareness can help Government to raise more revenue as well as restore ownership of tax system to be part of their taxpayer since all citizen are obliged to pay tax base on their income. It is argued by Oklahoma Policy Institute web www.okploicy.org that, Simplicity means that taxpayers can avoid a maze of taxes, forms and filing requirements. A simpler tax system helps taxpayers better understand the system and reduces the costs of compliance.

Attractive

Attractive tax system create more avenue for Revenue generation as well as encourage taxpayers with little income to file and pay taxes on time., that a first criterion, we include the statutory tax rate (STR) since it is an important de-terminate of a country's tax environment. By means of a low statutory tax rate, countries may try to attract firms and investment. Multinational enterprises have an incentive to shift profits (e.g., via transfer pricing or financing structures) into countries levying low statutory tax rates. In this way, they may decrease their overall group tax burden (Keller et al., 2013).

CHALLENGES FACED BY TAX ADMINISTRATION IN SOUTH SUDAN.

South Sudan Tax Administration after independent of the Country emerge into a lot of challenges that includes but not limited to the following.

Insufficient Number of qualified Tax Officers

Tax Administration in South Sudan has enough work force in both Domestic Revenue Division well as Customs Revenue Division, but still technical tax personnel are few compare to the huge number of workforce. Although Japanese International Agency for cooperation (JICA) try to improve capacity for tax officer on Tariff and hominization in revenue sector still there is need for the program to reach all tax office and avoid non-rotational of tax Officers. Therefore, NRA with other stakeholders have much to do on staff development as one of the strategy put forward to improve Revenue collection.

Limited Job Jurisdiction

Tax Administration in South Sudan find it very difficult to work freely when generate National Revenue, taxpayers get confuse were to pay their dues. With the establishment of NRA South Sudanese believed that clarity toward limited job jurisdiction in tax sector have been answered although there is need for improvement on tax policies.

Political Stability

Revenue collection has been greatly affected by internal conflict as a result service delivery has been affected as well as National development strategies put on hold, with the signing of peace agreement people of south Sudan are ready to work toward achieving common goal. Therefore, Tax Administration is trying to gain more momentum after establishment for National Revenue Authority (NRA). National Revenue Authority is the only competence South Sudan Tax Administration Authorized by Amended South Sudan Constitution to collect tax.

Economy instability

Tax Administration in South Sudan face great challenge of economic instability, after devaluation of South Sudanese currency 6 years ago, Revenue department tariff find it very hard to conduct estimation of taxes due to variation from 180 SSP per Dollar to now 470 per dollar. After those great challenges National Ministry of Finance & Planning fix the rate to 30 SSP per dollar hence there is a great gap between official rates 418.2804 with estimated fixed value. Government has lost more revenue on as a result of fixed rate of 30 SSP.

Lack of Taxpayers Education

It is a role of Tax Administration like NRA to establish taxpayers' education so that taxpayers are aware of their obligation, this strategy is very significant in many ways. Most of South Sudanese citizen are not aware of their liability to pay National tax due as stipulated in supreme constitution of the Republic of South Sudan. This factor has greatly interfered with revenue collection, setting up this taxpayer's education will open great opportunity for tax Administration to raise more revenue.

Lack of staff intensive capacity building

Core revenue department's staff needs more training or capacity building in tax policies and tax laws. Capacity building in this case should be decentralized so that all the tax officers acquire related skills that boost their capacity in tax dormant. NRA should join the rest of East Africa Tax counterpart on how to harmonized training sector, NRA believe that harmonization of some activities with East Africa Tax department will create more chance to Revenue staff to acquire knowledge and skills in different area,

Un-procedural Recruitment procedures

Recruitment of qualified tax officers has become a great challenge, Tax reform agenda has resulted into establishment of NRA as a competence body that will collect and control revenue in the Republic of South Sudan, establishment of NRA has taken about 6 since it was establish in 2016, selection of departmental staff remain a challenge that need more attention.

Substantial Tax avoidance

Tax avoidance has become a challenge to National Revenue Authority in many ways, most of taxpayers try to dodge taxes on the ground that superior , but the fact remain that nobody above the Law .therefore, all the citizen are reliable to pay taxes without pay as national duty. Clearing agent should be trained and regulated so issues of tax avoidance reduce, in doing so more revenue should be collected.

Conceptual framework

COMPARATIVE TAX ADMINISTRATION	→	TARIFF RATES
• Transparency • Fairness • Administrative ease • Simplicity • Adequacy/acceptability	→	• Proper Return • Fairness • Reasonable • Simplicity • Attractive

Source: Primary Data 2021

The Conceptual Framework above shows that Comparative Tax Administration has the following attributes Transparency; Fairness; Administrative ease; Simplicity and Adequacy /acceptability and Tariff rates also has the following attributes, they should reflected proper return; fairness; reasonable ; simplicity and attractive to all taxpayers either individual organization or Companies.

Methodology

The study applied descriptive research design to describe the impact of Comparative Tax Administration on the import/export Tax Tariff rate. Both quantitative and qualitative research techniques are considered viable for use in this study. The study considers related secondary data on tax tariff rates and is retrieved from the South Sudan Customs Tax Tariff Manual. The analysis was done using advanced Excel to present the data. Tabulation was considered important to make this work unique with the help of advanced Excel.

REARCH FINDINGDS AND DISCUSSION

The table below shows the tax rates levied by South Sudan on the imports and exports of various goods and services at the country's borders by the NRA's Customs Revenue Division and the Domestic Tax Revenue Division.

IMPORT & EXPORT RATES ON SOME FOOD ITEMS IN SOUTH SUDAN.

Table 1.0 Showing Import & Export Rates On Some Food Items In South Sudan.

Harmonization Codes	DESCRIPTION	TYPE OF TAXES	TAX RATES
-	Maize flour; Cooking Oil; Sweet flour	Customs Duty	10%
		General Sale Tax	18%
		Business Profit Tax	4%
0.1.02	Live Bovine Animal, Cow, Calf Buffalo & Bull	Customs Duty	10%
		General Sale Tax	18%
		Business Profit Tax	4%
01.05	Live Poultry Turkeys Duck, Cock, Hen and chip	Customs Duty	10%
		General Sale Tax	18%
		Business Profit Tax	4%
0.4.01	Fresh Milk 24 x 1 Littre 24 x 0.5 Liters 24 x 300 Liters	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
06.01	Live trees & other plants	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
06.02	Bulbs, roots and like cuts flowers	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
06.03	Seedlings	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%

Source: Adopted from South Sudan Customs Service Tariff Valuation manual 2018-2019

The above table indicated that, some of the food items like maize flour, cooking oil and sweet flour were associated with a levy of 10% as customs duty on import or export. The general sale tax was 15 % three years ago and now 18% and the business profit tax was 2% on food stuff and now has been amended to 4% on both import and export. The above Table 2.0 shows that import or export charges for live bovine animals are 10%, General Sale Tax is 18% and Advance Business Profit Tax is also 4%. Because South Sudan allows this type of animal export, fees are levied when the animals are exported to neighboring countries. Table 3.0

depicts a levy on live poultry import and export in South Sudan. The import duty on all poultry was 10%, the General Sales Tax was 18 percent, and the business profit tax was 4%.

Table 1.2 Showing Import & Export Rates on edible fruits and Nuts in South Sudan: citrus fruits or Melons.

Harmonization Codes	DESCRIPTION	TYPE OF TAXES	TAX RATES
- 08.02	Pine Apple always in Kgs.	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
08.02	Banana	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
08.05	Avocado	Customs Duty	10%
		General Sale Tax	18%
		Business Profit Tax	4%
08.06	Passion fruit	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
08.07	All lemon fruits, tamarind	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
08.08	Mango	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
08.15	Others (Kgs)	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%

Source: Adopted from South Sudan Customs Service Tariff Valuation manual 2018-2019

Table 1.3 Showing Import & Export Rates on Cereals in South Sudan (Estimation consider Kilograms).

Harmonization Codes	DESCRIPTION	TYPE OF TAXES	TAX RATES
- 10.01	All Cereals	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
10.02	Maize grain	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
10.03	Millet	Customs Duty	10%
		General Sale Tax	18%
		Business Profit Tax	4%
10.4	Sorghum	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
10.05	Rice	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
10.6	Wheat grain	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%
10.08	Others	Customs Duty	5%
		General Sale Tax	18%
		Business Profit Tax	4%

Source: Adopted from South Sudan Customs Service Tariff valuation Manual 2018-2019

The analysis in the above table indicated that, all cereals presented in the above table are charge 5% import duty as well as export, General sale tax on the same items 18% of Customs value and Business profit tax is collected at the rate of 4%. The estimation tariff per Kilogram (kg) 0.2 USD, unless maize grain 0.5 USD per Kilogram.

Table 1.4 Showing Import & Export Rates on All Beer made from malt in South Sudan (Estimation consider per carton).

Harmonization Codes	DESCRIPTION	TYPE OF TAXES	TAX RATES
- 22.3 All Beer made from malt		Customs Duty	20%
		Excise Tax	50%
		General Sale Tax	18%
		State Excise	30%
		Business profit Tax	4%
22.3	Heineken 24 X 500 ml	Customs Duty	20%
		State Excise Tax	50%
		General Sale Tax	18%
		State excise	30%
		Business Profit Tax	4%
	Heineken 24 X 300 ml	Customs Duty	20%
		Excise Tax	50%
		General Sale Tax	18%
		State excise	30%
		Business Profit Tax	4%
	All Can Beer 24 X 300ml	Customs Duty	20%
		Excise Tax	50
		General Sale Tax	18%
		State Excise	30%
		Business Profit Tax	4%
	All Bottled Beer 25 X 500 ml	Customs Duty	20%
		Excise Tax	50%
		General Sale Tax	18%
		State Excise	30%
		Business Profit Tax	4%
	Skoll premium 12 X 1 Lt	Customs Duty	20%
		Excise Tax	50%
		General Sale Tax	18%
		State excise Tax	30%
		Business Profit Tax	4%
	Bavaria 24 X 300 ml	Customs Duty	20%
		Excise Tax	50%
		General Sale Tax	18%
		State excise Tax	30%
		Business Profit Tax	4%

Source: Adopted from South Sudan Customs Service Tariff valuation Manual 2018-2019

The analysis in the above table indicated that, all beer made from malt presented in the above table are show charge on excisable goods, 20% import duty as well as export, excise tax is 50% General sale tax on the same items 18% on summation of excise value and Customs value and Business profit tax is collected at the rate of 4% on custom value. State sure- charge or state excise is 30% of customs value the estimation tariff per Kilogram (kg) 0.2 USD, unless maize grain 0.5 USD per Kilogram.

Estimation of excisable Goods

Example

Saliman export Heineken from Sudan and Uganda 500 cartons per week to South Sudan, verification was done by Revenue verification unit and the results shows 24 X 500 ml , in reference to tariff estimation manual each carton is charge 12 USD.

Determine charges that are due to be levy on Saliman Business as National taxes

- Customs Duty 20%

- Excise Tax 50%
- General Sale Tax 18%
- State sure-charges or State excise 30%
- Business Profit Tax 4%

Customs Value= number of carton X charges per carton X exchange rate
CV = 500 X 12 X 30
1.5 **Table 1.5 showing estimation of Excisable Goods**

#	Customs Value	Type of Tax	Percentage	Total	
		Import Duty	20%	36000	
		excise Duty	50%	90000	
		General Sale Tax	18%	55080	
		Business Profit Tax	4%	7200	
	180,000	State Sure charge	30%	27000	
TOTAL				**215280**	

Source: Adopted from South Sudan Customs Service Tariff valuation Manual 2018-2019

The analysis results shows that 20% import duty was at 36,000 SSP, excise duty 50% was 90,000 SSP, General Sale Tax was 18% which was 55,080 SSP, Business Profit Tax was 4% with 7,200 SSP and State surcharge was 30% which was 27,000 SSP.

Code	Description	Type of Tax	Rate
27.01	Mineral fuels Minerals Oils and products of their Distilled	Import Duty Excise Tax General Sale Tax State Excise Business profit Tax	20% 50% 18% 30% 4%

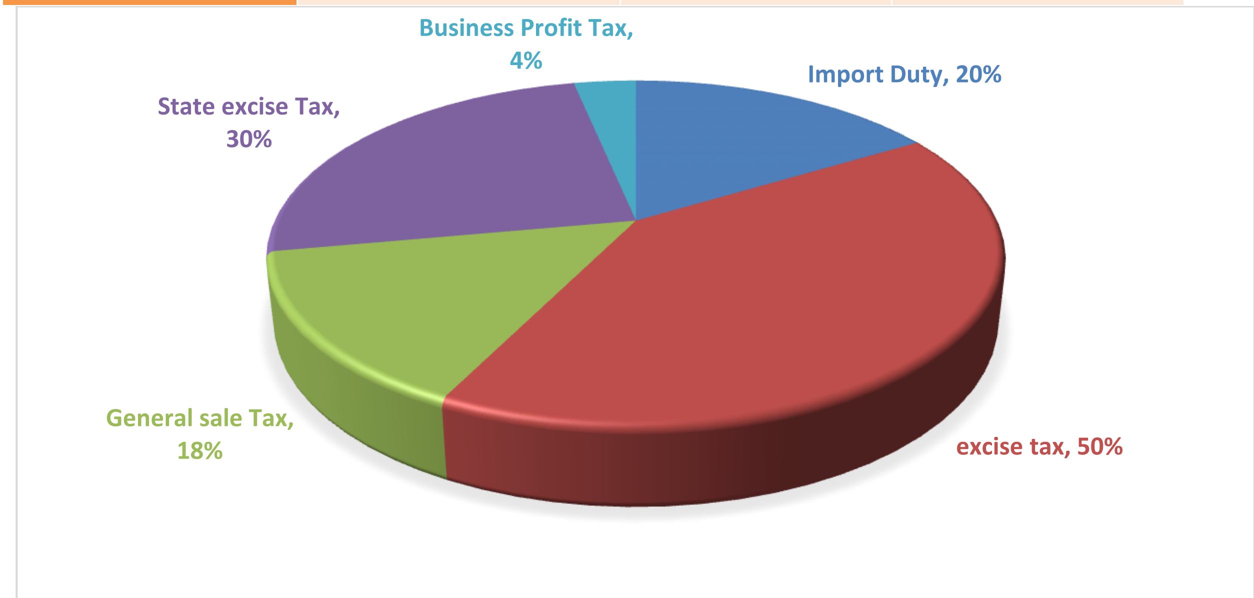

Table 1.6 Shows Mineral fuels, Mineral Oil and product of Distillation
Source: Adopted from South Sudan Customs Service Tariff valuation Book 2018-2019

Import duties on mineral fuels were 20 percent, excise tax was 50 percent, general sale tax was 18 percent, state excise tax was 30 percent, and business profit tax was 4 percent, according to table 1.6. The reality remains that all excisable products, on average, are subject to a general sale tax of 18 percent, a business profit tax of 4%, and a state excise of 30%, while the import duty value varies from item to item. According to the Tax Act of 2009, taxpayers in South Sudan are required to act in a manner that reflects their obligations. (I) Taxpayers are required to be truthful in their dealings with all taxes. (ii) They must cooperate with Tax Officers when providing information; (iii) They must provide correct information and documents on time; and (iv) Taxpayers must keep accurate records. (v) Compiling and paying taxes on time, i.e. on the 15th of the next month. For example, the taxes for January are always paid on the 15th of February. South Sudanese taxpayers' rights, According to the Taxation Act of 2009, taxpayers have the following rights: (i) The right to be informed, helped, and heard; (ii) The right to appeal in the event of over taxation, (iii) The right to pay no more than the proper amount projected, (iv) The right to certainty, (v) The right to privacy, and (vi) The right to confidentiality and secrecy.

Recommendations

South Sudan, as a young state, began its tax system from scratch, making it difficult to transform and deviate from the harmonized tax system; all tax rates had to be changed to conform to a system that is generally acceptable globally. The National Revenue Authority (NRA) is in charge of disseminating information about tax tariff rate alignment with international tax bodies. According to the Taxation Act of 2009, taxpayers should be trained in tax rates and given information about them as part of their obligations and rights. Adaptation of new tax reform strategies for improving non-oil revenue through the formation of one Tax Body that is the National Revenue Authority (NRA) was believed to improve tax rates applied, encourage uniformity, and systematic empowerment of the e-tax strategy of payment in South Sudan.

Conclusion

The purpose of the study was to compare the tax tariff rates used by the South Sudan Tax Administration to international standards and recommend that they be aligned; to assess the challenges faced by the Tax Administration in generating national revenue and ways to address those challenges; and, finally, to determine the obligations and rights of taxpayers as part of a tax reform strategy. This study's contribution focuses on harmonization of tax tariffs as a critical approach to increasing revenue collection by comparing tax systems to international standards and strengthening taxpayers via tax education so that they are informed of their duties and rights.

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Cite this article:

Ayuen Bol Mathew (2021). Impact of Comparative Tax Administration on Import/Export Tax Tariff Rates: Evidence from South Sudan NRA Customs Revenue Division. ***International Journal of Science and Business,*** *5*(9), 14-25. doi: https://doi.org/ 10.5281/zenodo.5037106

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