SOUTH SUDAN
INVESTORS GUIDE

THE WORLD'S NEAREST INVESTMENT DESTINATION
Acknowledgements
This conference is made possible through the:
support of the Government of South Sudan;
ongoing collaboration with the South Sudan Investment Authority;
knowledge and expertise of IFC;
and the generous sponsorship of USAID.
Welcome Message of the Minister of Commerce, Industry and Investment of the Republic of South Sudan

For the past two years since our country’s independence, we have been striving to rebuild our Nation. We have made important advances in key aspects such as passing relevant legislation, developing our institutions and signing agreements with our neighbors and the world. The first and foremost objective of the Government of South Sudan is to develop those sectors which will provide food security and make the best rational use of our country’s vast natural resources.

Abundant land and water and massive unmet local and regional demand for goods and services creates opportunities in all areas of agriculture, forestry and fisheries as well as in a wide range of crops such as cereals, oilseeds, sugar, horticulture, floriculture, coffee, tea and many other specialty crops.

Most of South Sudan’s significant mineral wealth is as yet untapped. The country holds tremendous potential as evidenced by the existing production in South Sudan as well as recent oil finds in neighboring Uganda and Kenya. There are also opportunities in infrastructure such as oil pipelines and downstream projects such as refineries. In the mining sector there are mineral deposits of commercial value in gold, iron, copper, zinc, limestone and marble.

The Government of South Sudan understands the key role played by infrastructure in maximizing the returns for investors. Therefore, the Government has committed to establish public private partnerships to help build critically needed power and transportation infrastructure.

With booming economic activity, South Sudan is experiencing the multiplication of demand for all types of goods and services, thus creating a wide range of opportunities for business.

In view of such a wide range of opportunities and growing demand, the Ministry of Commerce, Industry and Investment has been working hard to put in place the necessary team and structures to promote and facilitate investment into South Sudan. We have established a One Stop Shop to streamline and simplify business set-up processes and have a team of Investment Promotion Officers ready to help investors in evaluating investment opportunities and identifying the right locations for their projects.

Investors can feel confident that their rights are guaranteed under the South Sudan Investment Promotion Act and the solid legal and institutional framework supporting the private sector in the country.

Come and see for yourself that the Republic of South Sudan is ready for business!
# Contents

<table>
<thead>
<tr>
<th>1</th>
<th>The Republic of South Sudan</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>At a Glance</td>
<td>1</td>
</tr>
<tr>
<td>1.2</td>
<td>Geography</td>
<td>1</td>
</tr>
<tr>
<td>1.3</td>
<td>Population and Demography</td>
<td>2</td>
</tr>
<tr>
<td>1.4</td>
<td>Government</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>Private Sector Opportunities</td>
<td>4</td>
</tr>
<tr>
<td>2.1</td>
<td>Agriculture</td>
<td>4</td>
</tr>
<tr>
<td>2.2</td>
<td>Livestock, Fisheries, and Forestry</td>
<td>5</td>
</tr>
<tr>
<td>2.3</td>
<td>Energy and Mineral Resources</td>
<td>5</td>
</tr>
<tr>
<td>2.4</td>
<td>Other Sectors of Investment Opportunities</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>Current Infrastructure</td>
<td>7</td>
</tr>
<tr>
<td>3.1</td>
<td>Transport</td>
<td>7</td>
</tr>
<tr>
<td>3.2</td>
<td>Telecommunications</td>
<td>8</td>
</tr>
<tr>
<td>3.3</td>
<td>Utilities</td>
<td>9</td>
</tr>
<tr>
<td>4</td>
<td>Labor</td>
<td>10</td>
</tr>
<tr>
<td>4.1</td>
<td>Workforce</td>
<td>10</td>
</tr>
<tr>
<td>4.2</td>
<td>Immigration and Visas</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>Legal Framework</td>
<td>11</td>
</tr>
<tr>
<td>5.1</td>
<td>Laws Governing Investment in South Sudan</td>
<td>11</td>
</tr>
<tr>
<td>5.2</td>
<td>Access to Land</td>
<td>12</td>
</tr>
<tr>
<td>5.3</td>
<td>Regional Trade Agreements</td>
<td>13</td>
</tr>
<tr>
<td>6</td>
<td>Starting a Business</td>
<td>14</td>
</tr>
<tr>
<td>6.1</td>
<td>South Sudan Investment Authority</td>
<td>14</td>
</tr>
<tr>
<td>6.2</td>
<td>The One-Stop Shop</td>
<td>15</td>
</tr>
<tr>
<td>7</td>
<td>Tax System</td>
<td>16</td>
</tr>
<tr>
<td>7.1</td>
<td>Taxation Act (2009)</td>
<td>16</td>
</tr>
<tr>
<td>7.2</td>
<td>Personal Income Tax</td>
<td>16</td>
</tr>
<tr>
<td>7.3</td>
<td>Business Profits Tax</td>
<td>16</td>
</tr>
<tr>
<td>7.4</td>
<td>Excise Tax</td>
<td>16</td>
</tr>
<tr>
<td>7.5</td>
<td>Tax Concessions and Incentives Regime</td>
<td>17</td>
</tr>
<tr>
<td>8</td>
<td>Services</td>
<td>18</td>
</tr>
<tr>
<td>8.1</td>
<td>Banking Services</td>
<td>18</td>
</tr>
<tr>
<td>8.2</td>
<td>Health System</td>
<td>18</td>
</tr>
<tr>
<td>8.3</td>
<td>Education System</td>
<td>18</td>
</tr>
<tr>
<td>Annex 1</td>
<td>List of Public Holidays in South Sudan</td>
<td>19</td>
</tr>
<tr>
<td>Annex 2</td>
<td>Ministers of South Sudan</td>
<td>20</td>
</tr>
<tr>
<td>Annex 3</td>
<td>Embassies of South Sudan</td>
<td>21</td>
</tr>
<tr>
<td>Annex 4</td>
<td>Embassies in South Sudan</td>
<td>23</td>
</tr>
<tr>
<td>Annex 5</td>
<td>Banks</td>
<td>24</td>
</tr>
<tr>
<td>Annex 6</td>
<td>Hospitals and Clinics</td>
<td>25</td>
</tr>
<tr>
<td>Annex 7</td>
<td>Travel and Accommodation</td>
<td>26</td>
</tr>
<tr>
<td>Annex 8</td>
<td>Excise Tax Rate Table</td>
<td>27</td>
</tr>
<tr>
<td>Annex 9</td>
<td>Sample Foreign Investors in South Sudan</td>
<td>28</td>
</tr>
<tr>
<td>Annex 10</td>
<td>Relevant Contacts</td>
<td>29</td>
</tr>
</tbody>
</table>
1 The Republic of South Sudan

South Sudan is a country rich with potential across a wide range of sectors, its largely untapped resources—oil, fertile land, plentiful water, and rich mineral deposits among them—present an incredible wealth of opportunity for the investor.

South Sudan’s leaders recognize the importance of domestic and foreign investment in diversifying and growing a nascent economy. In less than two years since independence, the government has affirmed its commitment to a business-friendly environment, developing laws regulating key sectors (petroleum, mining, etc.) and establishing the South Sudan Investment Authority (SSIA) to facilitate investment.

This guide is designed to help investors orient themselves to South Sudan’s economy.

1.1 At a Glance

<table>
<thead>
<tr>
<th>Official Name</th>
<th>The Republic of South Sudan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Area</td>
<td>240,000 sq. miles (slightly smaller than France or Texas)</td>
</tr>
<tr>
<td>Capital City</td>
<td>Juba, located in Central Equatorial State</td>
</tr>
<tr>
<td>Languages</td>
<td>English (official language)</td>
</tr>
<tr>
<td>Other languages</td>
<td>Juba Arabic, Dinka, Nuer, Bari, Shilluk and Shikuk.</td>
</tr>
<tr>
<td>Population</td>
<td>10,314,021 (2011 est.)</td>
</tr>
<tr>
<td>Literacy Rate</td>
<td>27%</td>
</tr>
<tr>
<td>Urban Population</td>
<td>17%</td>
</tr>
<tr>
<td>Annual Population Growth</td>
<td>2.8% (2008 census)</td>
</tr>
<tr>
<td>Standard time Zone</td>
<td>UTC+1</td>
</tr>
<tr>
<td>Currency</td>
<td>South Sudanese Pound. For exchange rates please visit <a href="http://www.bankofsouthsudan.org">www.bankofsouthsudan.org</a></td>
</tr>
</tbody>
</table>

1.2 Geography

South Sudan is a landlocked nation in the heart of resource-rich East-Central Africa. Its capital city, Juba¹, is the country’s largest city and a focal point of the country’s political and economic activity.

1.2.1 States & Counties

South Sudan is divided into 10 states, which correspond to three historical regions.

**Bahr el Ghazal**
- Northern Bahr el Ghazal
- Western Bahr el Ghazal
- Lakes
- Warrap

**Equatoria**
- Western Equatoria
- Central Equatoria
- Eastern Equatoria

**Greater Upper Nile**
- Jonglei
- Unity
- Upper Nile

The 10 states are further subdivided into 78 counties. Local government consists of the county, payam, and boma, headed by a commissioner, administrator and secretary respectively. A payam is equivalent to a district. A boma is the smallest unit of local government.

1.2.2 Climate and Water Resources

**Climate**

South Sudan has an equatorial climate with high humidity and lots of rainfall. Most of South Sudan has a sub-humid climate. There is abundant rainfall throughout most of the country, and temperatures are moderate, though they vary by season, ranging from 25-35°C. The dry season generally lasts from December to April, and the rainy season is generally between April and November.

Based on climate, vegetation and soils, the country can be divided into three zones:

- **Northern rain lands:** This area covers the northern part of Upper Nile. Average rainfall ranges from 400 mm to 600 mm, with more in its southernmost reaches and a distinct rainy season over 4 months of the year. Soils are mainly clay-based, with patches of sandy soil. This zone has seen some development of irrigation and mechanized agriculture for crop production.

- **Flood Plains:** This incredibly fertile region comprises the rest of Upper Nile, eastern and northern parts of Bahr el Ghazal and parts of northeastern Equatoria. Abundant rainfall of 750 mm to 1,000 mm falls primarily in a six- to seven-month rainy season, but dense soils and a lack of drainage and water management infrastructure has left this zone subject to waterlogging and flooding during the rainy season.

- **The Equatoria Zone:** This diverse zone comprises a variety of landscapes and features. Western Equatoria and the highland parts of Eastern Equatoria receive 1,200 mm to 2,200 mm of rainfall annually, while lowland areas of Eastern Equatoria receive between 700 mm and 1,300 mm. The southeastern tip of Eastern Equatoria receives less than 700 mm annually.

**Water**

The River Nile is the dominant geographic feature in South Sudan, flowing the length of the country and serving as both a key source of water and a major means of navigation. The river reaches across 7 out of 10 states.

¹ Planning is underway to move the capital to the more centrally located Ramciel.

2 2011 World Bank estimate.

1.3 Population and Demography

The country has an incredibly diverse and youthful population of 10.3 million—not nearly three-quarters of which is under the age of 30—which comprises more than 200 ethnic groups, many different languages and regional cultures.

While the population density of the country is a mere 13 people per square kilometer, there is wide variation between states, with Jonglei being the most populous at 1,358,602, or 16% of the total population, followed by Central Equatoria and Warrap.

**Terrain & Mineral Resources**

South Sudan comprises a varied landscape made up primarily of a large plain interrupted by occasional hilly areas, with thick equatorial vegetation and savannah mountainous ranges along the border with Uganda, including Imatong, Didinga and Dongotha, which rise more than 3,000 meters above sea level.

South Sudan’s incredible natural resource potential has only begun to be explored. Known mineral resources include petroleum, iron ore, gold, silver, copper, aluminum, coal, uranium, chromium ore, copper, zinc, mica, diamond, quartz and tungsten.
Like many emerging economies, an overwhelming majority—83%—of South Sudan’s people remain in rural areas, though this too varies widely between states.

1.4 Government

1.4.1 Referendum and Independence

After a 30-year struggle for independence, a Comprehensive Peace Agreement (CPA) with the Government of Sudan was signed in 2005. The autonomous Government of Southern Sudan thereafter led a largely peaceful transition to independence, culminating in formal Independence on July 9, 2011.

1.4.2 The Executive, Legislative, and Judicial Branches

The Executive

President H.E. Gen. Salva Kiir Mayardit is the Head of State, Head of Government, and Commander in Chief of the Sudan People’s Liberation Army (SPLA). He exercises the powers vested in his office by the Transitional Constitution of South Sudan. The President is elected by popular vote for a four-year term. The last election was held in April 2010, and the next will take place in 2015.

The Vice President is H.E Dr. Riek Machar Teny.

The members of the National Council of Ministers are appointed by the President and approved by a resolution from the National Legislative Assembly.

At the state level, the executive branch of the state government is headed by the Governor and is composed of the Governor, the Governor’s advisors, and State Council Ministers. Governors are accountable to the President, while the State Ministers are accountable to the Governor.

Local government is charged with promoting self-governance and enhancing the participation of people and communities in maintaining law and order and promoting democratic, transparent and accountable government.

The Legislative Branch

The National Legislative Assembly is a democratically elected body charged with overseeing the performance of national government institutions. The Assembly is composed of all members of the former SSLA, former members of the National Legislative Assembly of the Republic of Sudan elected from constituencies in Southern Sudan, and members appointed under Article 94(2)(b) of the Transitional Constitution of South Sudan.

The Council of States is composed of members appointed by the President.

The Judiciary

The transitional constitution of the Republic of South Sudan mandates the establishment of an independent, decentralized judiciary. By design, the judiciary is independent of the executive and legislative branches, with a safeguarded budget to support financial independence.

The judiciary of South Sudan is structured as follows:

- The Supreme Court of South Sudan
- Courts of Appeal
- High Courts
- County Courts
- Other courts or tribunals as deemed necessary to be established

2 Private Sector Opportunities

South Sudan is a country with rich natural resources and unlimited opportunities both above ground and below.

Although its economy is currently dominated by oil, South Sudan presents opportunities across a number of productive sectors. The government has made it a priority to diversify its economy to achieve long-term, sustainable growth. Target sectors include agriculture, mining, infrastructure and energy.

2.1 Agriculture

South Sudan’s agricultural potential begins with over 28 million hectares of arable land available for farming. This land offers significant opportunities in animal husbandry and in a variety of crops. With ample water and sunlight and a location in the heart of Africa, South Sudan is well positioned to meet increasing demand in local, regional, and global markets.

Agricultural and food imports nearly doubled between 2006 and 2010 from $138 million to $262 million. As incomes and purchasing power rise, local demand will continue to increase and provide local outlets for agricultural goods, especially staples.

The country is divided into six agro-ecological zones, each of which offers a unique climate, soil type, and solar radiation, creating opportunities across a broad range of valuable commodities.

Along with this range of climatic zones, South Sudan possesses abundant agricultural assets that create outstanding conditions for large-scale agriculture. These include alluvial soil, ample water resources and sufficient sunlight to permit two or more harvests per year. South Sudan’s abundant supply of renewable water resources is comparable to many of the largest food producers in Africa, with more available water per capita than Ethiopia, South Africa, Kenya, and Egypt.

South Sudan is suitable for a large range of agricultural products, including cotton, gum acacia, millet, sorghum, sesame, rice and peanuts, coffee, tea, sugar cane, and tobacco. In the Greenbelt zone and along the rivers, there is also great potential for high-value tropical fruits such as bananas,
grapefruits, guavas, mangoes, lemons, oranges, pineapples, and many others.
Vegetables grown in South Sudan traditionally include onions, okra, tomatoes, eggplants, and cabbage. The varied production demonstrates South Sudan’s potential to develop as a major agricultural hub in one of the fastest-growing regions in the world.

Today, the biggest opportunities are in staples, export crops, animal products and husbandry, and gum acacia.

The Republic of South Sudan is committed to developing a modern, sophisticated agricultural sector and has created a variety of incentives and land tenure options.

2.2 Livestock, Fisheries, and Forestry
South Sudan presents a unique combination of livestock, fisheries, and forestry activities, which are marked by ample opportunity for market expansion and long-term growth.

Livestock producers benefit from abundant natural pastures and fresh water. An estimated 12 million head of cattle—three varieties are particularly well suited to South Sudan’s various conditions—and 11 million sheep and goats are supported in Upper Nile, Bahr el Ghazal and Eastern Equatoria.

There are immense opportunities for investment in livestock development. Already there is great internal demand, and some of the most basic inputs to production, from feed to vaccines, are currently being imported.

Fish are naturally abundant in the Nile, Sudd wetlands, and network of freshwater lakes and rivers. Conditions present significant opportunities for freshwater aquaculture.

South Sudan also possesses various forests within its different ecological zones, which allows it to maintain its rich biodiversity. Forest plantations have led to the establishment of a small but growing sawmilling industry in the country.

2.3 Energy and Mineral Resources
South Sudan’s rich and largely untapped mineral resources offer unlimited potential for investors.

South Sudan’s known oil reserves and recent independence create a unique opportunity for firms to establish an early presence in one of the world’s newest oil producers. The government, primarily through the Ministry of Petroleum and Mining, has taken steps to attract investment and ease bureaucratic barriers for the industry.

South Sudan’s proven reserves surpass 1.1 billion barrels, ranking it among the largest reserves in sub-Saharan Africa. The country produces Nile and Dar oil blends, which are in high demand in the Asian marketplace, particularly China, Japan and Malaysia.

In mining, early geological studies and prospecting have uncovered considerable deposits of various ferrous and non-ferrous mineral deposits, including gold, iron, uranium, copper, limestone, marble, granite, chromium, zinc, tungsten, mica and magnetite, among others. Precious and semi-precious gems are also in evidence.

Energy generation resources are also abundant, from natural gas and oil to major rivers, consistent wind and year-round sunshine. With the Nile River defining the landscape, hydroelectric power generation has high potential. Potential also exists across a network of tributary rivers.

Many opportunities for public-private partnerships exist and the Republic of South Sudan is open to all commercial proposals.

2.4 Other Sectors of Investment Opportunities
South Sudan is opening up to investment and private sector participation across a range of economic sectors. In addition to the priority sectors identified above, the government has designated the aforementioned and the following sectors as priority for investment:

- Infrastructure
- Housing & property development
- Industrial zones
- Mining & minerals
- Power generation
- Transportation
- Manufacturing
- Cement and construction materials
- Consumer goods
- Heavy manufacturing
- Pharmaceuticals
- Services
- Tourism and hospitality
- Financial services
- Professional services (IT, legal, accounting)
- Private education
- Private health care
- Retail/wholesale trade
- Transport services & logistics

With independence and the beginnings of economic growth, South Sudan has a critical need to expand access to utilities (water, electricity) to the majority of the population and support the development of other industries.

Growing infrastructure projects and business facilities in South Sudan are driving demand for construction materials; imports are estimated at US$3.4 million and growing. Due to the distance and poor infrastructure, supply of materials from neighboring countries is costly, even as South Sudan’s rich deposits of limestone, sand, and other critical raw materials could support a boom in construction materials production in support of construction demand in the coming years.
3 Current Infrastructure

3.1 Transport

3.1.1 Air Transport

Juba International Airport is the main airport in South Sudan. The government is committed to redevelop the existing airport into a modern, world class facility. A new terminal building has been designed, which is available as a potential public-private partnership for private sector investors.

In addition to Juba International, South Sudan has 24 regional airports in need of upgrade. These airports include:

- 2 with paved runways, 1,524 to 2,437 m length
- 5 with unpaved runways, 1,524 to 2,437 m length
- 16 with unpaved runways 914 to 1,523 m length
- 1 with unpaved runway under 914 m length

Annex 7 provides additional detail for international travel.

3.1.2 Road Transport

South Sudan currently has a limited number of paved roads and there is an ambitious countrywide road building plan in place. The government hopes to construct 4,000 km of new roads throughout the country, and potentially develop them into transport corridors.

- **Warrap State**: Kwajok is the capital, with the biggest projects the Kwajok-Warrap and Kwajok-Twic roads. Seasonal roads currently connect Kwajok to payams, counties, and some bomas, but these are very limited during the wet season.
- **Jonglei State**: There are undeveloped roads that connect Bor, the capital of the state, some counties, and a few bomas within the state. Public vehicles run between Bor town and some of the major cities within the state, and to and from Juba. During the rainy season, travelling around the state is very limited.
- **Unity State**: Bentiu is the capital of the state. While there are roads used mostly during the dry season, there are no specific bus companies or taxi firms but plenty of privately owned transportation serving most payams, counties, and bomas.
- **Upper Nile State**: Malakal is the capital, where seasonal roads connect to payams, some counties, and few bomas within the state. Public vehicles run between Malakal and some major cities within the state. There are public transportation during the wet season is very limited.
- **Western Bahr El Ghazal State**: Wau is the capital where some roads connect to payams, counties, and some bomas within the state. There are public vehicles that run between Wau and some of the major cities within the states as well as to and from other neighboring states. Public transportation during the wet season is very limited.
- **Western Equatoria State**: The state capital is Yambio. There are roads that connect Yambio to payams, Counties, and some bomas within the state. There are public vehicles that run between Yambio and some of the major cities within the states as well as to and from neighboring states.
- **Lakes States**: Rumbek is the capital city, and where seasonal roads connect to payams, some Counties, and a few bomas within the state. There are public vehicles that run between Rumbek and some of the major cities within the states as well as to and from Juba. Public transportation during the wet season is very limited.

For road practicability and seasonal conditions, please refer to the United Nations Joint Logistics Center website for South Sudan: www.logcluster.org/ops/sudan.

3.1.3 Water Transport

The network of rivers crisscrossing South Sudan serves as an extensive transportation network. In the Northeast, through the states of Upper Nile, Jonglei, and Unity, there are river corridors open for boats and small barges:

- **Malakal—Bentiu**: limited to 30MT
- **Malakal—Nasser**: limited to 30MT

International maritime transport requires ground transport to Mombasa Port in Kenya.

3.1.4 Rail

South Sudan has 248 km (154 mi) of single-track 1,067 mm (3 ft. 6 in) narrow gauge railway line from the Sudanese border to the Wau terminus. There are proposed extensions from Wau to Juba. There are also plans to link Juba with the Kenyan and Ugandan railway networks.

3.2 Telecommunications

Telecommunication investors have been able to establish a foothold in a rapidly-expanding market. Mobile networks dominate, and fixed lines are very rare. In Juba, a wide range of mobile providers demonstrate a vibrant market. Many mobile operators have established country offices within South Sudan. The leading mobile operators are:

- MTN Group Limited
- Zain
- Vivacell
- Gemtel
- Sudatel

For specific coverage information, please refer to the company’s individual website. There remain great opportunities for mobile operators to enter this rapidly growing market.
3.3 Utilities

3.3.1 Electricity
The Republic of South Sudan has developed an ambitious program aimed at electrifying 70-80% of the country by 2020, and opportunities to develop energy infrastructure are ubiquitous. Currently, the existing national grid only covers six states. There is great potential for small-scale hydro-power stations as part of the solution to extending national grids. Investors in South Sudan commonly provide their own electricity, either via generators or through autonomous renewable energy systems such as solar panels or wind mills.

3.3.2 Water
Most businesses and residences access water through a water container or from boreholes, which is brought in water lorries. Tap water is relatively rare in Juba and only 55% of the population has access to improved sources of drinking water. Opportunities to develop a water treatment plant or provide other water services in partnership with the government exist.

4 Labor
Like many developing economies, South Sudan is characterized by a youthful population. There is a large, ready workforce in place.

4.1 Workforce
Thousands of South Sudanese are returning home, with a varying level of education and skills. The government and international donors have delivered robust training and human capacity building programs to support the development of a ready, capable workforce. A draft national Labor Bill has been submitted to the National Council of Ministers for consideration. It establishes a legal framework, for basic employment conditions. Overall, the Bill includes international standards and leading practices from around the world.

4.1.1 Education and Skills
While South Sudan’s overall literacy rates is approximately 27%, literacy in urban areas surpasses half the population. Great progress has been made, as the numbers for both children and adult enrollment has increased dramatically. Primary school enrollment rate rose from 21 percent in 2001 to 72 percent in 2009, an impressive feat. Additionally, approximately 200,000 adults are enrolled in education programs.

Historically, the agriculture and livestock sectors have been the sectors with the most people employed and, as such, it is not difficult to find experienced workers in these areas.

4.2 Immigration and Visas
Immigration regulations stipulate that anyone traveling to South Sudan (without a South Sudanese passport) needs to obtain a visa from one of the country’s 22 embassies or upon arrival at established points of entry (including Juba International Airport) for residents of particular countries. The process is supervised by the Ministry of Interior. For contact details, please see section on Embassies of South Sudan, Annex 3.

Upon obtaining an investment certificate, employers are entitled to entry/work permits for their employees.
5 Legal Framework

Since signing the Comprehensive Peace Agreement in 2005, South Sudan has embarked on rebuilding its legislative framework to promote a vibrant private sector. A number of new legislation has been passed to support business entry and development.

A set of commercial laws have been enacted which impact the conduct of business in South Sudan. This set establishes a robust commercial legal environment for South Sudan in line with the regional/neighboring countries and takes into consideration established international standards.

5.1 Laws Governing Investment in South Sudan

5.1.1 Business Entry Laws

Business entry laws are designed to provide for an open economy, making business entry cheaper, easier, and less cumbersome for investors while guaranteeing rights to ownership of assets and freedom to operate. The laws also facilitate access to policy and ownership of assets and freedom to operate.

• The Investment Promotion Act of South Sudan of 2009: This law establishes a conducive legal environment for investment promotion in South Sudan. It delineates 7 specific areas of protection for investors, as well as providing incentives to facilitate investment in the country. It creates the South Sudan Investment Authority to attract investors, provide assistance and facilitate their operational activities from entry point throughout the investment process.

• The Partnership Act, 2009: The Partnership Act establishes a legal framework for entering into business by enterprises wishing to conduct business as partners. This Act also spells out the rights, obligations and liabilities of partners. The law is commonly used by lawyers, doctors, and accountants, and encourages the pooling of resources.

• Limited Partnerships Act, 2009: This law establishes a legal framework for entering into business by enterprises wishing to conduct business as partners. It also delineates the rights, obligations and liabilities of partners. It is suitable for nonresidents who wish to conduct business in South Sudan.

• Partnership Regulations, 2009: These regulations provide an implementation mechanism for the Partnership Act 2009 and contain the applicable procedures, forms and fees payable.

• Registration of Business Names Act, 2009: This law provides for formalization of small and medium enterprises that do not have the financial and practical capacity to meet the legal requirements for establishing a company. Once registered, the enterprise acquires an identity which enables it to acquire a trade license and access microfinance and bank loans.

• Registration of Business Names Regulations, 2009: This provides for the implementation mechanism for the Act and contains applicable procedures, forms and fees.

• The Co-operative Societies Act, 2011: This provides for modern co-operative societies’ principles, such as extending co-operative activities beyond agriculture; co-operatives are encouraged to operate as viable business enterprises. The process of registration is simplified by this Act. The law also limits membership to South Sudanese aiming at promoting South Sudanese enterprise development.

• The Companies Act, 2012: This provides for the formation of companies in South Sudan whether limited by shares or by guarantee. It provides for protection of minority shareholders and has a special provision for small private companies with simplified registration procedure. This law is the cornerstone for providing a conducive environment for investment.

5.1.2 Business Operational Laws

These laws provide for a framework which allows businesses to operate competitively, encouraging the efficient allocation of resources in the economy.

• Agency Act, 2009: This provides a legal framework for doing business by allowing South Sudanese to set up agency relations with large industries and manufacturers thus availing genuine products at affordable prices.

• Contract Act, 2009: This establishes a legal framework for conducting business by providing rights and obligations of parties to a contract making them binding and enforceable.

• Consumer Protection Act, 2011: This provides for protection of consumers by providing for consumer rights and measures for redress.

• National Bureau of Standards Act, 2012: This establishes standards and a standards body to regulate the standards in South Sudan. It is important for cross border trade.

• Sale of Goods Act, 2012: This provides for a transparent legal framework for conducting business. It lays down principles for transacting business in goods and services.

• Weights and Measures Act, 2012: This provides for protection of consumer by establishing the National Bureau of Standards.

• Regulation of Imports and Exports Act, 2012: This act enumerates prohibited and restricted imported and exported goods, establishing tariff codes for imported goods.

5.2 Access to Land

The Republic of South Sudan has made significant progress in supporting land ownership in South Sudan. Although the Government continues to address issues of land tenure, key steps have been taken to protect land rights. South Sudan passed the Land Act of 2009 to stipulate policies for three types of land: public land, community land, and private land.

5.2.1 Private Land

Non-citizens may acquire leaseholds up to 99 years.

5.2.2 Public Land

Investors may be allocated publicly owned land by the national or state governments, subject to the following conditions:

• Investor must obtain an investment certificate from the South Sudan Investment Authority and provide appropriate financial and environmental guarantees
• Activity should contribute economically and socially to development of community
• Community must be consulted and all affected parties must be compensated
• Leases up to 30 years for agriculture investments, renewable by mutual consent
• Leases up to 60 years for forestry investments, renewable by mutual consent
• Leases for mines and quarries for the life of the mine or quarry

5.2.3 Community Land

Traditional authority in a community may allocate customary land rights for residential, agricultural, forestry, and grazing purposes, but land must be registered, community must be consulted, and in the case of land beyond 250 feddans (c. 250 hectares), the State office must be involved.

Any investor wanting to make use of land in either urban or rural areas should be aware of old land rights (i.e., land rights from before the war in 1983) and the rights of returnees to that land (including the right to make use of the land for pasture).

5.3 Regional Trade Agreements

South Sudan has joined a number of regional and international trade agreements, allowing access to some of the largest markets in the world.

• **African Union**: South Sudan has been officially admitted to the African Union, becoming the 54th member country.

• **African Growth and Opportunities Act (AGOA)**: Under AGOA, South Sudan will be permitted to export eligible products to the US duty free. The Act is in place until September 2015.

• **European Union (EU)**: Duty free and quota free access for products into the EU (for the 49 LDCs).

South Sudan also intends to join the East African Community (EAC) and Common Market for East and South Africa (COMESA).

### 6 Starting a Business

#### 6.1 South Sudan Investment Authority

The Ministry of Commerce, Industry, and Investment established the South Sudan Investment Authority (SSIA) to create centralized support and service center for investors considering investing or re-investing in South Sudan. As part of the SSIA’s mandate, a number of services are offered:

• **Investor Services**: SSIA facilitates investment registration and licensing requirements for investors in South Sudan, through the forthcoming One-Stop Shop. SSIA also administers all incentive applications although incentives are approved and given by the Ministry of Finance and Economic Planning.

Table 1: Registering a Business in South Sudan, 2013

<table>
<thead>
<tr>
<th>Step</th>
<th>Completion Time</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Engage the South Sudan Investment Authority to understand investment opportunities and process</td>
<td>1-2 working days</td>
<td>Free</td>
</tr>
<tr>
<td>2. Secure letter of no objection from Ministry of Foreign Affairs (optional if below documents are notarized from home country)</td>
<td>1-2 working days</td>
<td>Free</td>
</tr>
<tr>
<td>3. Register a business through the Ministry of Justice to receive Certificate of Incorporation. Required documents:</td>
<td>5 workings days</td>
<td>1,347 SSP (approx. $360 USD)</td>
</tr>
<tr>
<td>- Certified copies of the incorporation documents (Memorandum and Articles of Incorporation) in country of incorporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Certified copy of the Certificate of incorporation in country of incorporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- A resolution of the Board of Directors for setting up a branch/subsidiary office in South Sudan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- An authorization letter to register a branch/subsidiary office in South Sudan from company legal representative</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Initial approval (letter of no objection) from Ministry of Foreign Affairs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Bank statement from country of current incorporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Cover letter (optional) from a local advocate verifying that the documents comply with all requirements of incorporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Formal application addressed to the Chief Registrar to be registered as a branch/subsidiary office in South Sudan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Open local bank account. Required document:</td>
<td>2-3 working days</td>
<td>Free</td>
</tr>
<tr>
<td>- Passports of signatories</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Register with the Directorate of Taxation by filling out Form 17 (receive a Taxpayer Registration Certificate &amp; Tax ID). Required document:</td>
<td>Same day</td>
<td>Free</td>
</tr>
<tr>
<td>- Business Registration certificate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Engage specific ministry on business opportunity</td>
<td></td>
<td>Free</td>
</tr>
</tbody>
</table>

• **Planning, Research, and Mapping**: SSIA is continuously engaged in planning, research, and mapping of investment opportunities encompassing the 10 states of South Sudan. The latest specific project opportunities will be publicized to interested parties on a regular basis.

• **Investment Promotion**: One of SSIA’s key tasks is to effectively disseminate information on investment opportunities and procedures in South Sudan. SSIA will provide guidance and support to investors throughout the site selection process, including assistance with locating land; identifying potential suppliers and/or partners; arranging meetings with Republic of South Sudan officials.
• **Investor Aftercare**: SSIA provides aftercare services to already established investors to ensure that their businesses are running smoothly; to collect investor grievances and assist them when possible in resolving any issues and challenges that the investor may encounter; and to facilitate any new investment or re-investment projects.

The Government of South Sudan also has 22 Republic of South Sudan Missions abroad which investors may contact to obtain any preliminary information on investment opportunities in South Sudan or to answer any questions investors may have on investing in South Sudan. Please refer to Annex 3 for contact details.

6.2 The One-Stop Shop

**Recognizing the need to make doing business easy**

The One-Stop Shop is a new SSIA initiative to bring together key business and regulatory agencies to create a user-friendly, efficient process for private sector investors. The One-Stop Shop is anticipated to open in May 2013.

The One-Stop Shop will provide an informative and easy first step for investors, issuing necessary paperwork including investment certificates, licenses, and permits, as well as providing customer care services. The investor will only have to be in contact with one single entity to obtain all necessary paperwork in a streamlined and coordinated process. The One-Stop Shop will support a sound and effective investment climate in South Sudan and provide prompt, reliable, and customer care.

The One-Stop Shop is currently finalizing its procedures and operations. The shop will guide investors through a step-by-step procedure to successfully develop and implement their projects. It will offer pre-investment advice and counseling, processing of application for investment certificate, and relevant permit as well as ensuring aftercare services.

### 7 Tax System

#### 7.1 Taxation Act (2009)

When establishing a business in South Sudan, all companies are required to obtain a tax identification number (TIN). Currently, companies must go through the Directorate of Taxation to obtain the TIN, but once the One-Stop Shop is operational, the TIN will be combined with the registration/incorporation of the business. A significant milestone in tax policy for Republic of South Sudan was the passage of the Taxation Act (2009) that provides for: a sound tax policy framework; fair and simple to comply with; an easy to administer tax law. The Act is very investor-friendly, including:

- Low and simple rate structure and liberal business deduction and depreciation systems
- Depreciation over 10 years for buildings; 3 years for vehicles, office equipment, and computers; and 4 years for all other assets

#### 7.1.1 New Tax System

The Taxation Act is one of the few comprehensive tax laws in Africa. It encompasses:

- Personal income tax with marginal rates at 0%, 10%, and 15%
- Excise duties ranging from 5% to 50%
- Business Profits Tax rates of 10%, 15% and 20%
- Sales tax on imports, domestic production, and specific services (hotels, restaurants, and bars) at a rate of 15% of the value of the goods or service

Taxation in South Sudan takes place at the national, state, and county levels.

#### 7.2 Personal Income Tax

<table>
<thead>
<tr>
<th>Amount of Taxable Income (Monthly)</th>
<th>Tax Rate RSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to SSP 300</td>
<td>No tax</td>
</tr>
<tr>
<td>SSP 301 - SSP 5,000</td>
<td>10% on incremental income</td>
</tr>
<tr>
<td>SSP 5001 and above</td>
<td>15% on incremental income</td>
</tr>
</tbody>
</table>

#### 7.3 Business Profits Tax

<table>
<thead>
<tr>
<th>Amount of Annual Turnover (SSP)</th>
<th>Tax Rate RSS (Applied to Taxable Income)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small Business: Below SSP 1,000,000</td>
<td>10%</td>
</tr>
<tr>
<td>Medium Enterprise: 1,000,000 to 75,000,000 SSP</td>
<td>15%</td>
</tr>
<tr>
<td>Large Business: 75,000,000 SSP &amp; above</td>
<td>20%</td>
</tr>
</tbody>
</table>

Dividends, interest, rents, and royalties are subject to a 10% withholding tax. Taxes are payable to the Directorate of Taxation in the Ministry of Finance and Economic Planning. Collection of tax revenue through commercial banks is currently in a pilot stage.

#### 7.4 Excise Tax

Excise tax is levied on goods produced in South Sudan, the import of excisable goods into South Sudan, and excisable services in South Sudan. A list of excisable goods and services is included in Annex 8. Following is a detailed description of excisable services:

- **Air Transportation Passengers**: 10% on the charge made by the air carrier for the transport of a passenger or passengers up to a maximum of SSP 400 per passenger.
- **Telecommunications Service**: 10% on the charge or charges made by the provider of a telecommunications service and on the importation of scratch cards for the purchase of “pay-as-you-go” airtime.
• **Insurance Services:** 5% on insurance premiums received for insurance policies issued to residents of the Republic of South Sudan, or by a resident insurance company to any client. The excise tax is a substitute for income tax as insurance companies in South Sudan are not liable for income tax.

7.5 Tax Concessions and Incentives Regime

The Government of South Sudan has designated the following sectors as priority for investment, and investors in these sectors are entitled to the benefits and incentives outlined below:

- Agriculture and agribusiness
- Physical infrastructure
- Social infrastructure
- Mining, quarrying, energy and electricity, petroleum, and gas industries
- Prospecting of natural resources for economic use
- Forestry
- Medium to heavy manufacturing industries
- Transport, telecommunications, print and electronic media and ICT
- Commercial banking, insurance, property management, and financial institutions
- Pharmaceuticals, chemicals, and medicinal and surgical industries
- Tourism and hotel industry development

Investors in the aforementioned sectors may enjoy the following incentives:

- **Duty exemptions:** Agricultural imports—tools, equipment, machinery and tractors, pharmaceutical, animal feeds, seeds – for boosting food and cash crops productions shall be exempt from any duties and taxes for a period that shall be determined by law.
- **Tax incentives:** These include capital allowances ranging from 20% to 100%; deductible annual allowances ranging from 20% to 40%; and other depreciation allowances ranging from 8% to 20%.
- **Special incentives:** Special incentives may be granted by the Board of Directors of the South Sudan Investment Authority to investments in strategic or transformational sectors. These special incentives are only available on special applications by investment in areas designated as strategic of transformation.

Tax incentives and duties exemptions are requested through an application to the Ministry of Finance and Economic Planning which is obtained and administered by the South Sudan Investment Authority.

To obtain further details on incentives eligibility and specific allowances, deductions, depreciations, and duties exemptions, please refer to the Second Schedule of the Investment Promotion Act 2009 of South Sudan.

8 Services

8.1 Banking Services

The Bank of South Sudan (BSS) has the constitutional mandate to issue the South Sudanese pound.

BSS works with businesses, international financial institutions, NGOs, United Nations and others. It also facilitates wiring transactions between banks in South Sudan and other countries, allowing investors to directly wire money. Additionally, a range of commercial banks have opened branches in South Sudan. See Annex 5 for a list of commercial branches.

8.2 Health System

South Sudan is still developing its health infrastructure, and there may be a need to travel to neighboring countries for major medical needs. Basic medical facilities are available for companies’ in-country personnel, and as such, businesses should take appropriate measures regarding international medical and medical evacuation insurance. See Annex 6 for a list of hospitals.

8.3 Education System

South Sudan’s education system faces many challenges today, as it recovers from years of civil war. Various curricula (used by Uganda, Kenya, and the Khartoum government) are taught in South Sudan and the government is working on implementing a unified curriculum. English is the official language of instruction.
Annex 1. List of Public Holidays in South Sudan

<table>
<thead>
<tr>
<th>Holiday</th>
<th>Date</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Year Day</td>
<td>January 1st</td>
<td></td>
</tr>
<tr>
<td>CPA Day</td>
<td>January 9th</td>
<td>The day the Comprehensive Peace Agreement (CPA) was signed between the SPLM and NCP in January, 2005, Nairobi, Kenya</td>
</tr>
<tr>
<td>Easter Holiday</td>
<td>Good Friday and Easter Monday, between March 22 and April 25 included</td>
<td></td>
</tr>
<tr>
<td>International Labor Day</td>
<td>May 1st</td>
<td></td>
</tr>
<tr>
<td>SPLM/A Day</td>
<td>May 16th</td>
<td>The day Southern Sudanese Armed battalion rebelled in Bor town which lead to the subsequent birth of SPLA</td>
</tr>
<tr>
<td>Independent Day</td>
<td>July 9th</td>
<td>The day that marks the birth of the Republic of South Sudan</td>
</tr>
<tr>
<td>Martyrs Day</td>
<td>July 30th</td>
<td>The day the founding SPLA chairman, Dr. John Garang, died in a plane crash. The day is marked for commemoration of all martyrs</td>
</tr>
<tr>
<td>Eid El-Fitr Holiday</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eid Al-Adha Holiday</td>
<td>Annual holiday marking the end of Haj</td>
<td></td>
</tr>
<tr>
<td>World AIDS Day</td>
<td>Dec 1st</td>
<td>A day of public awareness on AIDS and HIV</td>
</tr>
<tr>
<td>Constitution Day</td>
<td>Dec 5th</td>
<td>The day the first ever Southern Sudan Constitution was signed &amp; promulgated as the supreme law of Southern Sudan</td>
</tr>
<tr>
<td>Christmas Holiday</td>
<td>Dec 24th - 26th</td>
<td></td>
</tr>
</tbody>
</table>

Annex 2. Ministers of South Sudan

The appointed ministers are as follows:

<table>
<thead>
<tr>
<th>Ministry</th>
<th>Minister</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Ministry of Cabinet Affairs</td>
<td>Mr. Deng Alor Kuol</td>
</tr>
<tr>
<td>2 Ministry of Defense and Veteran Affairs</td>
<td>Gen. John Kong Nyuon</td>
</tr>
<tr>
<td>3 Ministry of Foreign Affairs and International Cooperation</td>
<td>Mr. Nhial Deng Nhial</td>
</tr>
<tr>
<td>4 Minister, Office of the President</td>
<td>Mr. Emmanuel Louwila</td>
</tr>
<tr>
<td>5 Minister for National Security, Office of the President</td>
<td>Gen. Oyay Deng Ajak</td>
</tr>
<tr>
<td>6 Ministry of Justice</td>
<td>Mr. John Luk Jok</td>
</tr>
<tr>
<td>7 Ministry of Interior</td>
<td>Gen. Alison Manani Magaya</td>
</tr>
<tr>
<td>8 Ministry of Parliamentary Affairs</td>
<td>Mr. Michael Makuei Lueth</td>
</tr>
<tr>
<td>9 Ministry of Finance and Economic Planning</td>
<td>Mr. Kosti Manibe Ngai</td>
</tr>
<tr>
<td>10 Ministry of Labour, Public Service and Human Resource Development</td>
<td>Mr. Kwong Danhier Gatluak</td>
</tr>
<tr>
<td>11 Ministry of Commerce, Industry and Investment</td>
<td>Mr. Garang Diing Akuong</td>
</tr>
<tr>
<td>12 Ministry of Information and Broadcasting</td>
<td>Dr. Barnab Marial Benjamin</td>
</tr>
<tr>
<td>13 Ministry of Health</td>
<td>Dr. Michael Milly Hussein</td>
</tr>
<tr>
<td>14 Ministry of Agriculture and Forestry</td>
<td>Dr. Betty Achak Ogwero</td>
</tr>
<tr>
<td>15 Ministry of Roads and Bridges</td>
<td>Mr. Gier Chuang Akuong</td>
</tr>
<tr>
<td>16 Ministry of Transport</td>
<td>Ms. Agnes Poni Lokudu</td>
</tr>
<tr>
<td>17 Ministry of General Education and Instruction</td>
<td>Mr. Joseph Ukel Abango</td>
</tr>
<tr>
<td>18 Ministry of Higher Education, Science and Technology</td>
<td>Dr. Peter Adwok Nyaba</td>
</tr>
<tr>
<td>19 Ministry of Environment</td>
<td>Mr. Alfred Lado Gore</td>
</tr>
<tr>
<td>20 Ministry of Housing and Physical Planning</td>
<td>Ms. Jemma Nunu Kumba</td>
</tr>
<tr>
<td>21 Ministry of Telecommunication and Postal Services</td>
<td>Mr. Madut Biar Yel</td>
</tr>
<tr>
<td>22 Ministry of Petroleum and Mining</td>
<td>Mr. Stephen Dhieu Dau</td>
</tr>
<tr>
<td>23 Ministry of Electricity and Dams</td>
<td>Mr. David Deng Adorbebi</td>
</tr>
<tr>
<td>24 Ministry of Gender, Child and Social Welfare</td>
<td>Ms. Agnes Kwaje Lasuba</td>
</tr>
<tr>
<td>25 Ministry of Humanitarian Affairs and Disaster Management</td>
<td>Mr. Joseph Lual Achuill</td>
</tr>
<tr>
<td>26 Ministry of Water Resources and Irrigation</td>
<td>Mr. Paul Mayorn Akoc</td>
</tr>
<tr>
<td>27 Ministry of Wildlife Conservation and Tourism</td>
<td>Mr. Gabriel Changson Chang</td>
</tr>
<tr>
<td>28 Ministry of Animal Resources and Fisheries</td>
<td>Dr. Martin Ela Lumuro</td>
</tr>
<tr>
<td>29 Ministry of Culture, Youth and Sports</td>
<td>Dr. Cirino Hiteng Ofuho</td>
</tr>
</tbody>
</table>
Annex 3. Embassies of South Sudan

Embassy of South Sudan to the United States
1233 20th Street N.W. Suite 602
Washington, DC 20036, USA
Tel: +1 202 293 7940
Fax: +1 202 293 7941
www.goossmission.org/goss

South Sudan Permanent Mission to the United Nations
336 East 45th Street Fifth Floor
New York, NY 10017, USA
Tel: +1 212 937 7977
Fax: +1 212 867 9242
kassa@rssun-nyc.org

Embassy of South Sudan to Kenya
Bishops Gate, 6th Floor
5th Ngong Avenue / Bishop Road
PO Box 73699 – 00200
Nairobi, Kenya
Tel: +254 (0) 20 434 9107
Fax: +254 (0) 20 434 9109
info@nairobi.goss.org
www.nairobi.goss.org

Embassy of South Sudan to the Republic of South Africa
54 Amos Street, Colbyn, 0083 Pretoria
Postnet suite 289, Private Bag X15 Menlo Park,0102
Pretoria, South Africa
Tel: +27 (0) 123429754
Fax: +27 (0) 123429995
yoh@gosspta.org
yoh@gooss.co.za
www.gooss.co.za

Embassy of South Sudan to Egypt
Villa # 26, El Maady Street #75
Cairo, Egypt
Tel: +202 238 01 798
Fax: +202 238 01 7981
erss@erssegpy.com
www.goosssegpy.com

Embassy of South Sudan to Eritrea
27 Agarnet Street, Tiravolo,
189 Asmara, Eritrea
Tel: +291 (01) 1800057
Fax: +291 (01) 1801040
info@rssembassyasmar.a.com
pj.natania@gossiterea.com
www.goossiterea.com

Embassy of South Sudan to Ethiopia
P.O. Box 3140 / 1250
Addis Ababa, Ethiopia
Tel: +251 115 52 26 36
addis_addis@ethionet.net
goss_ethiopia@yahoo.com
www.goossethiopia.org

Embassy of South Sudan to Democratic Republic of Congo
110 Boulevard, Kinshasa-Gombe,
Kinshasa, Democratic Republic of Congo
Tel: +243 9 711 002 86
Rsskinshasa@yahoo.fr

Embassy of South Sudan to Uganda
Plot 2 Sezibwa Road, Nakasero,
P.O Box 25664
Kampala, Uganda
Tel: +256 414 271625
http://goossuganda.com

Embassy of South Sudan to Zimbabwe
14 Phillips Avenue, Belgravia,
Harare, Zimbabwe
Tel: +263 (4) 2915639
Fax: +263 (4) 2915638
luatle@gooss.co.zw

Embassy of South Sudan to Germany
Leipziger Platz 8
10117 Berlin, Germany
Tel: +49 30 206 445 90
info@embassy-southsudan.de
www.southsudanembassy.de

Embassy of South Sudan to the United Kingdom
4th floor Hamilton House Mabledon Place
London WC1H 9BB
United Kingdom
Tel: +44 (0) 207 554 8789
Fax: +420 74 83 9256
info@embrss.org.uk
www.embrss.org.uk

Embassy of South Sudan to Switzerland
Avenue De France 23
1202 Geneva, Switzerland
Tel: +41 22 919 40 40
Fax: +41 22 919 40 59
Mission.rss.geneva@hotmail.com.ch

Embassy of South Sudan to India
Farm House F - 50 D
Radhey Mohan Drive
Band Road, Jonapur
New Delhi - 110047, India
Tel: +91 11 6654 5656 85
Fax: +91 11 6654 5656
embassy@india@gmail.com
www.embassyofsouthsudandelhi.org

Embassy of South Sudan to Russia
1st Khvostov Pereulok , 12/1
119180, Moscow, Russia
Tel: + 7 499 236 06 67 Office Phone
Mobile: + 7 926 320 36 51
e-admin@southsudan-embassymoscow.ru

Embassy of South Sudan to Turkey
Kuz Kulesi Sokak, No. 1, Gaz Osman Pasa
Ankara, Turkey
Tel: + 90 553 3253167
embassy@southsudanankara.org
sebitbuller@yahoo.com
www.southsudanankara.org
Annex 4. Embassies in South Sudan

Ambassador Li Zhiguo
Embassy of China
Embassy of China
Beijing Hotel, Hai Gonya, Juba, South Sudan
Tel: +211 912 386 010
chinaemb_ss@mfa.gov.cn
http://ss.chineseembassy.org/eng/

Ambassador Cleland Leshore
Embassy of Kenya
Hai Malakal, Juba
South Sudan
Tel: +211 811 823 664
Fax: +211 811 823 666
keconju@yahoo.co.uk

Ambassador Moayad Fathallah Mohiamed
Embassy of Egypt
Cinema Residential Area, Tongping, Juba
South Sudan
Tel: +211 811 823 700
Fax: +211 811 82 3698

Ambassador Cornelis Theodore Van Boar
Embassy of Netherlands
EU compound, Block 3 K-South, Plot 82 A Juba
South Sudan
Tel: +211 900 917 961
jba@minbuza.nl

Ambassador Fre Tesfamichael Testatsion
Embassy of Ethiopia
Hai Malakal, Juba
South Sudan
Tel: +211 11 845 719

Ambassador Morton von Hanno Aasland
Embassy of Norway
Hai Malakal, Juba
South Sudan
Tel: +211 959 000 257
emb.juba@mfa.no
www.norway-south-sudan.org

Ambassador Christian Bader
Embassy of France
Tel: +211 957 127 549
Fax: +249 955 587 332
EU Compound, Kololo Road, Juba
South Sudan
soudandusud.ambafrance.org

Ambassador Ahmet Ergin
Embassy of Turkey
Block 3K, Hai Matar, Juba
South Sudan
Tel:+211 955 72 1817
embassy.juba@mfa.gov.tr
juba.be.mfa.gov.tr

Ambassador Peter Felten
Embassy of the Federal Republic of Germany
European Union Compound, Kololo Road, Juba
South Sudan
Tel: +211 956 008 021
www.auswaertiges-amt.de

Ambassador Ian Hughes
Embassy of United Kingdom
European Union Compound, Kololo Road, Juba
South Sudan
Tel: +211 956 584 193
http://ukinsouthsudan.fco.gov.uk

Ambassador Parimal Kar
Embassy of India
Plot No. 522, Hai Matar Area-Juba
South Sudan
Tel: +249 811 822 552
cgjuba@indembdsdn.com

Ambassador Susan Page
Embassy of the United States
Tong Ping, North of the Ministries, Juba
South Sudan
Tel: +211 977 236 456 Ext 216
http://www.southsudan.usembassy.gov

Annex 5. Banks

1. Africa National Bank (1 branch)
2. Afriland First Bank (1 branch)
3. Agricultural Bank (4 branches, pending license)
4. Buffalo Commercial Bank (4 branches)
5. Charter One Bank (1 branch)
6. Commercial Bank of Ethiopia (2 branches)
7. Eden Commercial Bank (2 branches)
8. Equity Bank (12 branches)
9. International Commercial Bank (1 branch)
10. Ivory Bank (8 Branches)
11. Kenya Commercial Bank (15 Branches)
12. Liberty Commercial Bank (1 branch)
13. Mountain Trade and Development Bank (1 branch)
14. National Commercial Bank (1 branch)
15. Nile Commercial Bank (12 Branches)
16. People’s Bank (1 branch)
17. Qatar National Bank (1 branch)
18. South Sudan Commercial Bank (1 branch)
19. Stanbic Bank (1 branch)
Annex 6. Hospitals and Clinics

There are no large hospitals in South Sudan and many people travel to neighboring countries for major medical treatments. Private hospitals have only basic facilities. As such, investors in South Sudan should make appropriate arrangements for international medical and evacuation insurance for any personnel.

<table>
<thead>
<tr>
<th>Facility Name</th>
<th>Description</th>
<th>Contact Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Juba Teaching Hospital</td>
<td>Primary Health Care and Emergency Response in Juba</td>
<td>Plot 69 Block 3 Tonping, Juba +221 (0) 955 336 633 <a href="mailto:bbot@unityresourcesgroup.com">bbot@unityresourcesgroup.com</a></td>
</tr>
<tr>
<td>Unity Clinic Compound</td>
<td>Primary Health Care and Emergency Response and stabilization services for MEDEVAC patients</td>
<td>+221 (0) 955 021 902</td>
</tr>
<tr>
<td>International Hospital of Kampala (IHK)</td>
<td>Private, upscale, tertiary care facility</td>
<td>P.O. Box 107, Juba +256 477 112 793 +249 126 765 625 +249 (0) 926 659 519 <a href="mailto:victomed@yahoo.com">victomed@yahoo.com</a></td>
</tr>
<tr>
<td>Victorious Medical Center</td>
<td>24-hour clinic in the compound of Bros’ Hotel along the river. They have a small pharmacy and laboratory. Consultation is around 40 SDGs. There are a few beds at 100 SDGs per night. They have an ambulance for emergencies. The clinic is clean and efficient.</td>
<td>Hai Malakal, Juba +256 477 703 800 +256 477 125 186, <a href="mailto:reservations@logalihouse.com">reservations@logalihouse.com</a></td>
</tr>
<tr>
<td>St. Luke’s</td>
<td>Near the City Center. Very clean.</td>
<td>Hai Jalaba, Juba, +256 477 112 311 +256 477 130 620</td>
</tr>
<tr>
<td>Egyptian Clinic</td>
<td>Near the Sahara Hotel on the road from the airport.</td>
<td></td>
</tr>
<tr>
<td>International Hospital Juba</td>
<td>Hai Malakal, Juba</td>
<td>+256 477 108 500 +256 477 124 825</td>
</tr>
<tr>
<td>Juba Medical Complex</td>
<td>Hospital opened in January 2010, with modern facilities. On the main road at Hai Cinema.</td>
<td>+256 477 124 625</td>
</tr>
<tr>
<td>Supiri Clinic</td>
<td>Hai Malakal, Warab State</td>
<td>+256 477 124 625</td>
</tr>
</tbody>
</table>

Annex 7. Travel and Accommodation

South Sudan is connected to the world by daily flights to Entebbe, Uganda; Nairobi, Kenya; Addis Ababa, Ethiopia, and Cairo, Egypt.

Juba offers visitors various choices for accommodation. Hotels in Juba are mainly grouped in four areas: Juba Town, Tongping, along the Nile River, and at or beyond Jebel Kujur hill. Most hotels offer a wide variety of services such as Internet access, satellite TV and bar area among others. Visitors can choose to be near town, near the airport, near the offices and ministries or by the river.

The South Sudan Chamber of Commerce, Agriculture & Industry has more information: [http://www.southsudanchamber-commerce.org/](http://www.southsudanchamber-commerce.org/)

Some hotels in Juba include:

<table>
<thead>
<tr>
<th>Hotel</th>
<th>Location / Distance</th>
<th>Contact Information</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dembesh Hotel</td>
<td>Hai Mozifin</td>
<td>+211 (0) 977 820 020</td>
<td><a href="http://www.dembeshhotel.com">www.dembeshhotel.com</a></td>
</tr>
<tr>
<td>Sahara Resort Hotel</td>
<td>Hai Ghabat</td>
<td>+249 122 406 863 +256 477 143 430</td>
<td><a href="http://www.sahara-juba.com">www.sahara-juba.com</a></td>
</tr>
<tr>
<td>Logali House Hotel</td>
<td>Hai Amaraat</td>
<td>+256 477 103 800 +256 477 125 186, <a href="mailto:reservations@logalihouse.com">reservations@logalihouse.com</a></td>
<td><a href="http://www.logalihouse.com">www.logalihouse.com</a></td>
</tr>
<tr>
<td>Beijing Hotel</td>
<td>Hai Gonya</td>
<td>+256 477 153 666 +256 477 812 889 <a href="mailto:beijingjubahotel@yahoo.com">beijingjubahotel@yahoo.com</a></td>
<td><a href="http://www.beijingjubahotel.com">www.beijingjubahotel.com</a></td>
</tr>
<tr>
<td>Paradise Hotel</td>
<td>Hai Mozifin</td>
<td>+256 477 111 409 +249 (0) 923 325 890 <a href="mailto:pareservations@gmail.com">pareservations@gmail.com</a></td>
<td><a href="http://paradisehoteljuba.com">http://paradisehoteljuba.com</a></td>
</tr>
<tr>
<td>Quality Hotel</td>
<td>Hai Cinema</td>
<td>+249 (0) 955 026 176 <a href="mailto:willie.gichuhi@gmail.com">willie.gichuhi@gmail.com</a></td>
<td></td>
</tr>
<tr>
<td>Juba Grand Hotel</td>
<td>Hai MTC</td>
<td>+256 477 109 731 +249 129 241 663 <a href="mailto:jubagrandhotel@gmail.com">jubagrandhotel@gmail.com</a></td>
<td><a href="http://www.jubagrandhotel.com">www.jubagrandhotel.com</a></td>
</tr>
<tr>
<td>New York Hotel</td>
<td>Hai MTC</td>
<td>+256 477 127 193 +249 129 069 015 <a href="mailto:reservations@newyorkhoteljuba.com">reservations@newyorkhoteljuba.com</a></td>
<td><a href="http://www.newyorkhoteljuba.com">www.newyorkhoteljuba.com</a></td>
</tr>
<tr>
<td>Juba Bridge Hotel</td>
<td>Hai Kator</td>
<td>+256 477 108 052 +249 121 609 187 <a href="mailto:info@jubabridgehotel.com">info@jubabridgehotel.com</a></td>
<td><a href="http://jubabridgehotel.com">http://jubabridgehotel.com</a></td>
</tr>
<tr>
<td>Davinci Lodge Hotel</td>
<td>Hai Kator</td>
<td>+256 477 112 648 <a href="mailto:mactdavinci@yahoo.com">mactdavinci@yahoo.com</a></td>
<td>N/A</td>
</tr>
<tr>
<td>Hamza Inn</td>
<td>Juba Town</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Annex 8. Excise Tax Rate Table

<table>
<thead>
<tr>
<th>Harmonized System Code</th>
<th>Article/Service</th>
<th>Rate (expressed as a percentage of the value of the good or service)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2209</td>
<td>Fruit Juices</td>
<td>5%</td>
</tr>
<tr>
<td>2201</td>
<td>Waters, including natural or artificial mineral waters</td>
<td>5%</td>
</tr>
<tr>
<td>2202</td>
<td>Soft drinks and other flavored waters</td>
<td>5%</td>
</tr>
<tr>
<td>2203</td>
<td>Beer made from malt</td>
<td>30%</td>
</tr>
<tr>
<td>2204</td>
<td>Wine of fresh grapes, including fortified wines; grape (other than unfermented grape)</td>
<td>30%</td>
</tr>
<tr>
<td>2205</td>
<td>Vermouth and other wines of fresh grapes flavored with plants or aromatic substances</td>
<td>30%</td>
</tr>
<tr>
<td>2206</td>
<td>Other fermented beverages (including cider, prune wine, rice wine, sake, sherry, and mead)</td>
<td>30%</td>
</tr>
<tr>
<td>2207.10.30</td>
<td>Indentured ethyl alcohol of an alcoholic strength by volume of 80 percent volume or higher for beverage purposes</td>
<td>50%</td>
</tr>
<tr>
<td>2208</td>
<td>Indentured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used in the manufacture of beverage</td>
<td>50%</td>
</tr>
<tr>
<td>2402</td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes</td>
<td>50%</td>
</tr>
<tr>
<td>2403</td>
<td>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences</td>
<td>50%</td>
</tr>
<tr>
<td>2710.00.10, 2710.00.15, or 2710.00.18</td>
<td>Gasoline, diesel fuel and other petroleum products</td>
<td>5%</td>
</tr>
<tr>
<td>8702</td>
<td>Buses</td>
<td>10%</td>
</tr>
<tr>
<td>8703</td>
<td>Motor cars principally designed for the transport of persons</td>
<td>20%</td>
</tr>
<tr>
<td>8704</td>
<td>Motor vehicles for the transport of goods</td>
<td>10%</td>
</tr>
<tr>
<td>8707</td>
<td>Bodies of cars</td>
<td>5%</td>
</tr>
<tr>
<td>8711</td>
<td>Motorcycles</td>
<td>15%</td>
</tr>
<tr>
<td></td>
<td>Air transport services</td>
<td>10% to a maximum of SSP 400</td>
</tr>
<tr>
<td></td>
<td>Charter Services</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>Telecommunication Service</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>Insurance Premiums</td>
<td>5%</td>
</tr>
</tbody>
</table>

### Annex 9. Sample Foreign Investors in South Sudan

#### Telecommunications
- MTN Group (South Africa)
- Vivacell (Lebanon)
- Zain (Kuwait)
- Gentel
- Sudtel (Sudan)
- LAP Green Network (Libya)

#### Food and Beverage
- SAB Miller (South Africa)

#### Capital and Finance
- Fattouch Investment Group (Lebanon)
- Management & Development International Company (Lebanon)
- Maris Capital (United Kingdom)

#### Transportation
- Air Uganda (Uganda)
- Delta Connection (United States)
- Eagle Air (Uganda)
- East African Safari Air (Kenya)
- Egyptair (Egypt)
- Ethiopian Airlines (Ethiopia)
- Fly540 (Kenya)
- FlyDubai (United Arab Emirates)
- Jettlink Express (Kenya)
- Kenya Airways (Kenya)
- Marsland Aviation (Sudan)
- Nasair (Entrea)
- Nova Airways (Sudan)
- Royal Daisy Airlines (Uganda)
- Sudan Airways (Sudan)

#### Construction
- Civicon (Kenya)
- Hayer Bishan Singh & Sons LTD (Kenya)
- ROKO Construction (Uganda)

#### Security
- KK Security (Kenya)

#### Petroleum and Mining
- Ascom Sudd Operating Company Limited (Moldova)
- China National Petroleum Corporation (China)
- Tri-Ocean Energy (Cairo)
- Petronas (Malaysia)

#### Food and Beverage
- SAB Miller (South Africa)

#### Capital and Finance
- Fattouch Investment Group (Lebanon)
- Management & Development International Company (Lebanon)
- Maris Capital (United Kingdom)

#### Transportation
- Air Uganda (Uganda)
- Delta Connection (United States)
- Eagle Air (Uganda)
- East African Safari Air (Kenya)
- Egyptair (Egypt)
- Ethiopian Airlines (Ethiopia)
- Fly540 (Kenya)
- FlyDubai (United Arab Emirates)
- Jettlink Express (Kenya)
- Kenya Airways (Kenya)
- Marsland Aviation (Sudan)
- Nasair (Entrea)
- Nova Airways (Sudan)
- Royal Daisy Airlines (Uganda)
- Sudan Airways (Sudan)
Annex 10. Relevant Contacts

Ministry of Commerce, Industry, and Investment
Elizabeth Majok, Acting Director of the Investment Authority
Email | elizamajok@hotmail.com
Mobile | +211 (0) 957 111 486,
+211 (0) 977 111 496

Alfred Sokiri, Director of the One-Stop Shop
Email | sokiri2005@yahoo.com
Mobile | +211 (0) 955 947 472

Ministry of Petroleum and Mining
Mohammed Lino Benjamin, Director General for Petroleum
Email | mbenjamin@mopam.goss.org
Mobile | + 211 (0) 956 666 935

Arkangelo Okwang Oler, Director General of Mineral Development
Email | archangelouk@yahoo.co.uk
Mobile | +211 (0) 921 37 6848,
+211 (0) 954 14 8238

James Yousif Kundu, Acting Director General of Geological Survey
Email | yyousepha@yahoo.com
Mobile | +211 (0) 955 95 0917,
+211 (0) 926 67 3248

Ministry of Agriculture, Forestry, Cooperatives, and Rural Development
Honorable Beda Machar Deng, Deputy Minister of Agriculture, Forestry, Cooperatives, and Rural Development
Email | bedamachar@yahoo.com
Mobile | +249 (0) 917 068 933

Ministry of Roads and Bridges
Gabriel Makur Amour, Undersecretary for the Ministry of Roads and Bridges
Email | gabrielmakuramour@yahoo.com
Mobile | +211 (0) 977 112 052
Republic of South Sudan

In partnership with