**LTU Quarterly Report**

**Revenue report**

1. Collection in USD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MONTH** | **PIT WITHHOLDING** | **BPT** | **SALES TAX** | **EXCISE TAX** | **TOTAL** |
| JULY | 3,255,055.05 | 280,914.00 | 00 | 329,055.05 | 3,865,024.55 |
| AUGUST | 1,793,202.64 | 00 | 15,819.00 | 454,725.82 | 2,263,747.46 |
| SEPTEMBER | 1,410,565.45 | 00 | 81900 | 423,746.79 | 1,835,131.24 |
| **TOTAL** | **6,458,823.14** | **280,914** | **16,638.00** | **1,207,528.11** | **7,963,903.25** |

1. Collection in SSP

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MONTH** | **PIT WITHHOLDING** | **BPT** | **SALES TAX** | **EXCISE TAX** | **TOTAL** |
| JULY | 473,537,218.64 | 461,819,495.16 | 9,819,823.56 | 1,002,534,797.64 | 1,484,290,504.10 |
| AUGUST | 522,517,196.43 | 21,929,468.91 | 13,321,876.05 | 569,558,656.07 | 2,053,675,295.57 |
| SEPT. | 323,185,846.09 | 117,400.00 | 9,901,201.22 | 823,794,583.92 | 1,903,675,764.90 |
| **TOTAL** | **1,319,240,261.16** | **483,866,364.07** | **33,042,909.22** | **2,405,888,564.63** | **7,441,641,564.57** |

Note: **These figures exclude payment online (e-tax) and include USD & SSP** **7,441,641,564.57**

**Activities carried out and analysis:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Month** | **Field visits** | **Returns** | **Audit Notices** | **Pre. Audit Report** | **Final Audit report** |
| **July** |  | **269** | **29** | **16** | **14** |
| **August** |  | **162** | **21** | **13** | **5** |
| **Sept.** |  | **165** | **17** | **15** | **10** |
| **Total** |  | **496** | **46** | **31** | **24** |

1. Regular meetings with staff encouraging them to improve on their performances and setting clear tasks to each staff to accomplish by the Assistant commissioner.
2. Regular field visits by Revenue officers to taxpayer’s premises, compelling them to file and pay on time
3. Continuous communication with key taxpayers reminding them of their obligation to comply by paying their taxes on due dates
4. Good number of audits were conducted and completed that compelled some taxpayers to comply.
5. Frequent meetings with taxpayers and their representatives in the office of Assistant commissioner advising them to comply and fulfill their obligations as tax abiding companies

**Achievements and Lesson Learned:**

* The level of compliance among taxpayers is increasing significantly which is one of the key achievements compared to previous period.
* Revenue collection is steadily improving and increasing which is the main goal of large taxpayers’ unit and NRA at large.
* Staff performance and commitment is in the right direction but requires continuous effort.
* 90% of staff require training and technical guidance
* If staff are given the right environment (tools such as computers, office to sit in, right training and clear instruction) their performances will improve significantly.

**Main Challenges:**

* Lack of vehicles for the whole of Large Taxpayers unit. The Unit is handicapped cannot make field visits to taxpayers’ premises as required of them.
* Continuous interference in the LTU operations and administration by all sections for personal gain.
* Introduction of manual Audit, does not confirm to the best practices as it under calculates the penalties, interests, late filings. Secondly it is subject to abuse and manipulation by Auditors.
* Limited spaces (furniture) for staff to sit on.
* Lack of computers for both Audit and Collection team, making the work difficult.
* Most LTU staff have not undergone professional training both internally and abroad as result of

difficult in their performances.

**Recommendations /Way forwards**

* Urgent need for provision of two vehicles to Large Taxpayer Unit to facilitate its operations.
* The operations and administration of LTU should be handled by the Assistant Commissioner of LTU only to be supervised by Bosses rather than them directly engaging in it without the consent of the head of unit.
* Final Audit report should be calculated using DTIS system as E-tax Audit modules is yet to be developed.
* Prioritizing allocation of computers to the unit to facilitate work and avoid errors and mistakes.
* Large taxpayers’ unit to be furnished with furniture, (Chairs, Tables) and office space. Tax officers cannot discuss with Taxpayers while standing, it embarrasses both the officer and taxpayer.
* Motivation of staff inform of **appreciation and thank you**, for the good work they are doing amidst the enormous challenges from taxpayers.
* Quarterly training and refreshment to staff both internally and abroad to boost their performances and moral in own the own the institution.

**Plan for next quarter (October, Nov. & Dec 2021)**

1. Registration of all Large Taxpayers in e- tax by December 2021
2. Formation of 7 task forces to identify and register all large taxpayers who have not registered in Juba
3. Liaising with Data Processing unit in reconciliation of all Arrears and taxpayers Dashboard
4. Conducting internal training to both Collection and Audit teams of LTU.
5. Establishment of exact number of LTU taxpayers by December 2021.
6. Sorting out of LTU taxpayers on etax system
7. Conducting 7 workshops with all large taxpayers according to their sectors.
8. Assign two teams of Audits to visit 4 states to conduct Audit and assessment of Large Taxpayers in the states.

**SMTU Quarterly Report**

**Revenue report**

(a) Collection in USD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MONTH** | **PIT WITHHOLDING** | **BPT** | **SALES TAX** | **EXCISE TAX** | **TOTAL** |
| JULY | 2,634,985,90 | 3,392,09 |  |  | 2,638,377,99 |
| AUGUST | 2,530282,69 |  |  |  | 2,530,282,69 |
| SEPTEMBER | 2,526,797,56 | 46,750 |  |  | 2,573,547,57 |
| **TOTAL** | **7,692,066,15** | 50,14209 |  |  | **7,742,208,28** |

1. Collection in SSP

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **MONTH** | **PIT WITHHOLDING** | **BPT** | **SALES TAX** | **EXCISE TAX** | **TOTAL** |
| JULY | 169,814,861,89 | 35,035,672,33 | 3,744,057,46 | 17,076,395,28 | 225,672,986,96 |
| AUGUST | 168,892,517,54 | 17,657338,71 | 9,078,015,03 | 1,527,481,51 | 197,155,352,79 |
| SEPT. | 167,532,662,25 | 13,534,808,64 | 5,107,475,99 | 822,065,065,69 | 186,997,012,57 |
| **TOTAL** | **506,240,041,68** | **66,229,819,68** | **17,929,548,48** | **19,425,942,48** | **609,825,352,32** |

Note: **These figures exclude payment online (e-tax) and include USD**

**Activities carried out and analysis**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Month** | **Field visits** | **Returns** | **Audit notices** | **Pre. Audit Report** | **Final Audit report** |
| **July** | **5** | **2800** |  |  |  |
| **August** | **9** | **3,313** |  |  | **4** |
| **Sept.** | **7** | **3,108** |  |  | **2** |
| **Total** | **21** | **9,221** |  |  | **6** |

**Achievements and Lesson Learned**

* Met our target

**Main Challenges**

* Needs mobility for field visit

**Recommendations /Way forwards**

**Plan for second quarter (October, Nov. & Dec 2021)**

* To visit more than 100 taxpayers
* Improve contribution of audit section to increase our collection

**Non-Tax Department Quarterly Report 2021/2022**

**Fees and Charges**

|  |  |  |
| --- | --- | --- |
|  |  | |
| **Currencies** | **USD** | **SSP** |
|  |  |  |
| **DCRNPI HEADQUARTERS** |  | **4,984,566.00** |
| **DCRNPI NESITU** |  | **543,055.00** |
| **DCRNPI -KOLOLO** | **265,704.00** | **115,224,149** |
| **DNPI - NESTU** | **3,908.00** | **49,880,960** |
| **DCRNPI Business union** | **47,900.00** | **41,635,670** |
| **DCRNPI NIMULE** | **190,010.00** |  |
| **DCRNPI-JIA** | **124,740.00** |  |
| **e-VISA** | **197,940.43** |  |
| **CID** | **12,400.00** | **2,216,000** |
| **Traffic Headquarters** |  | **2,533,300.00** |
| **Traffic Nimule** |  | **28,082,453.00** |
| **Traffic Kaya** |  | **-** |
| **Traffic Buluk** |  | **1,914,100.00** |
| **NBS JIA** |  | **2,489,057.00** |
| **NBS Nimule** |  | **101,848,631.00** |
| **Ministry of Transport** | **230.00** | **314,000.00** |
| **River Transport** |  | **489,460.00** |
| **Trade & industry - Hqrs** |  | **255,112,206.00** |
| **Trade & industry - Nimule** |  | **82,352,841.00** |
| **Trade & industry - JIA** |  | **3,414,821.00** |
| **Trade & industry - Nadapal** |  | **436,750.00** |
| **Trade & industry - Nesitu** |  | **944,000.00** |
| **Trade & industry - Aweil** |  | **859,500.00** |
| **Trade & industry - Kaya** |  | **539,900.00** |
| **Ministry of Investment** | **47,300.00** | **902,250.00** |
| **Ministry oF Justice & Const-** | **2,149.50** | **19,357,650.00** |
| **Ministry of Labour** | **706,820.00** |  |
| **Ministry of Foreign Affairs** | **345.00** | **666,500** |
| **Ministry of Petroleum** | **9,900.00** | **14,265,800.00** |
| **Ministry of Minning** | **60,195.00** |  |
| **Ministry of Higher Education** |  | **5,944,820.00** |
| **National civil defense** |  | **2,596,700.00** |
| **Drug & food control auth.** |  | **2,707,347.50** |
| **Civil aviation** | **1,878,070.00** | **58,206,485.00** |
| **SSUWC** |  | **8,998,050.00** |
| **Medical commission** |  | **3,036,295.00** |
| **Judiciary** |  | **28,765,802.00** |
| **SSNBS HQs** |  | **880,650.00** |
| **NCA** | **481,795.80** | **2,171,820,582.42** |
|  |  |  |
| **GRAND TOTAL** | **4,029,408** | **3,008,436,729.42** |
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| **Activities carried out and analysis:** |  |  |  |
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| **Achievement and lesson learned:** |  |  |  |  |  |
| * Collection targets of 1,000,000,000 per Month from July - Sept 2021 have been achieved and beyond. | | | | | |
| * 75% deployment level to all government institutions has been completed within Juba, States and | | | | |  |
| * Borders with some few institutions resisting NRA deployment  |  |  |  |  | | --- | --- | --- | --- | | **Main challenges:** |  |  |  | | * Deployment resistance and lack of cooperation from the collecting institutions/ministries | | | | | | * Lack of furniture’s, computers and printers to complete system installation | | | | | | * Exemptions, undertakings and referrals on imported goods also impacted negatively on collections | | | | | | | | |  |  |
|  |  |  |  |  |  |
| **Recommendation/way Forwards:** |  |  |  |  |  |
| * Provision of computers and printers to complete system installation within Juba and at the borders | | | | | |
| * Provision of furniture’s to all collecting institutions for non-tax revenue officers | | | | |  |
| * Operation cost to States and borders' offices for effective operations | | | |  |  |
| **Plan for second quarter (Oct – Dec 2021/2022)** |  |  |  |  |  |
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| **Data Processing Department:**  **Annual Report 2020 – 2021 & Quarterly Report July – September 2021/2022**  Data processing is one of core function unit in the Division, working closely with other units of Domestic Tax Revenue Division of NRA and the unit is tusk to manage all taxpayers’ accounts in confidential manner.  Data Processing consists of three subunits as follows: ---   * Quality Assurance * Data entry * Revenue Reconciliation.   **Within the DTIS we process the following:--**   1. Tax Returns from LTU, SMTU and some from States offices. 2. Payments 3. Audit findings/Reports  * **Taxpayers registered in the System**  1. **Domestic Tax Information System – DTIS** 2. Total number of taxpayers registered = **29,840** as per July 1st 2021 (the registration stopped due to E- Tax platform policies). 3. The table below shows Non – Compliant Taxpayers by tax types  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Number of non-compliance by Tax types** | | | | | **Remark** | | **BPT** | **PIT Withholding** | **PIT** | **Sale Tax** | **Excise Tax** |  | | 21,403 | 26,718 | 1,403 | 829 | 481 |  |   **Number of returns received and processed in Summary from July 2020 – June 2021**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Office/ LTU & SMTU** | | **Amount** |  | | |  | | **Number of Taxpayers** | **Number of Returns** | **SSP** | | **USD** | | 9,283 | 25,235 | **5,751,092,430.69** | | **50,579,095** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Number of returns received and processed in Summary from July 2021 – September 2021**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Office** | **Number of Taxpayers** | **Number of Returns** | **Amount** | | **Remark** | |  | **USD** | |  | **SSP** | | LTU | 618 | 816 | 4,636,700.97 | 8,367,173.00 |  | | SMTU | 3,087 | 9,187 | 516,888,559.72 | 12,819,628.00 |  | | **Total** | **3,705** | **10,003** | **521,525,260.69** | **21,186,801.00** |  | | | | |  |  |  | |  |  | |  | |  |  |  | | **Number of Audit cases processed for F/Y 2020/2021 & July – September 2021**   |  |  |  |  | | --- | --- | --- | --- | | **Office** | **Number of Taxpayers Audited 2020/2021** | **Number of Taxpayers Audited July 2021 -2021** | **Remark** | | **LTU** | **74** | **22** |  | | **SMTU** | **80** | **25** |  | | | | | |  | |  | |   **E- Tax platform (online system)**  The E- Tax platform was introduced in July 1st, 2021 replacing the DTIS in all aspects of taxes (Registration declarations and payments) in the country.  The Below table shows details of the registrations from the period from July1st – October 14th, 2021   |  |  |  |  | | --- | --- | --- | --- | | **Number of Taxpayer registered** | | | **Remark** | | **Total registered** | **Individual** | **Business** |  | | 10,082 | 9,060 | 1,056 |   **N.B: The information of online system is as per E- Tax platform at 1:16 PM**   * **Challenges** * Luck of skills staff still one of the major challenges. * Taxation offices outside Juba are not connected to Directorate of Information System (DTIS). * Internet connectivity is a big challenge to improve the performance of this unit. * Absent of daily data collection is affecting efficient management of taxpayers accounts such as reconciliation and other necessary responsibilities |  |  |  |  |  |
| **Technical Services Department:**  **Achievements and lesson learned**   * Improved collection reporting and revenue statistics procedures, by receiving and compiling daily collection from LTU, SMTU, Non-Tax revenue Units and States. * Developed plans for settlement of Taxpayers objections and appeals emanating from (LTU and SMTU) tax audit assessments. * Started gathering materials for publication of handbooks, brochures, and practice notes for tax officers and taxpayers to ensure consistent and uniform interpretation and application of tax laws. * Successfully managed to settle at least one SMTU Taxpayer’s tax appeal case (Mott Macdonald BV).   **Main challenges**   * Technical Service is formally the department of policy and procedures, currently mandated additional duties and responsibilities amongst are; to develop and oversee policies and procedures governing administration of tax exemptions, relief, refunds, objections and clearance of Audit Queries; which requires staff training and capacity building. * Technical Service since its inception has not been allotted a vehicle/car. * Lack of new computers and internet lines.   **Recommendations/Way Forwards**   * Installment of new computers and internet lines to improve revenue collection reporting performance. * Offer staff training and capacity building program on the new job duties & responsibilities for proper performance in various technical tax matters. * Needs availability of resources to prepare materials for publication of handbooks, brochures, and practice notes. * Provision of two cars and three motor cycles for Technical Service.   **Taxpayer Services** **and Education Department**    **Activities carry out and analysis**   |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | S/NO |  | NUMBER OF REGISTERD | BUSINESS COMPANY | INDIVIDUAL | | NGO’S NON PROFIT | Total | REMARKS | | | Male | Female | | 1 | Tax Payers | 9,781 | 1,009 | 1,578 | 6,832 | 183 | 9,781 |  | | |  |  |  |  |  | |  |  |  | | | 2 |  |  |  |  | |  |  |  | | |  | Radio |  |  |  | |  |  |  | | |  | T.V Show |  |  |  | |  |  |  | | |  | Text messeges |  |  |  | |  | One per a month |  | | |  | News papers |  |  |  | |  | 4 (times) |  | | |  | workshops |  |  |  | |  | 3 (times) |  | | |  | Seminars |  |  |  | |  | 1 (time) |  | | |  | Conferences |  |  |  | |  | 1(time) |  | | | 3 | Educatives materials distribution |  |  |  | |  |  |  | | |  | Field visits |  |  |  | |  | 5 (times a month) |  | | |  |  |  |  |  | |  |  |  | | |  | Training of Tax payers | Total number | Bank offcers | companies | | NGO’s | Total |  |  | |  |  | 19 | 8 | 6 | | 5 | 19 |  |  | |  |  |  |  |  | |  |  |  |  |   **ACHIEVEMENTS:-**   * Several training especially banks, petroleum companies, general trading was done. * Field visit was carry out every week throught this quarter. * Tax education was also done on personal approach on daily base especially when taxpayer come for the registeraton in the department. * Instant text massages via mobile operator was carry out especially telcomunication companies. * Tax education through newspapers was conducted especially Juba monitor and dawn newspaper.   **Main Challenges:-**   * lack of funds,the N.R.A has never allocated the funds for the department of taxpayers and education so that the activities can be carry out. * Lack of educative materials like operating guide which cantains different types of taxes.   **RECOMMENDATIONS/WAYFORWARD:**   * Allocate funds to the department of taxpayers so that it should be ablle to carry out its activities. * Conduct more workshop on taxpayers role and obligations * Conduct seminars and conference on taxlaws especially taxation acts 2009 amended 2016. * Intensfy T.V and Radio talkshow programm on weekly base. * Publication of more tax brochures . * Taxpayers education through newspapers | | | |  |  |
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