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**EFFECTS OF PERSONAL INCOME TAX (PIT) ON REVENUE  
GENERATION IN THE REPUBLIC OF SOUTH SUDAN**

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**Abstract**

This work investigates the effect of Personal Income Tax (PIT) on revenue generation in South Sudan. Questionnaire was designed to collect data from 80 respondents from Tax and Customs departments as well as Business community in Juba City, South Sudan. The findings indicated that the majority of the respondents replied that they have no knowledge of PIT and no information about clarity of the government PIT policy. Most respondents have no information on the amount of revenue raised from PIT annually. Challenges embody lack of capacity and training, lack of good governance and proper PIT implementation. The study recommended that the challenges in the aforementioned findings be carried out along improvements, reforms and further research on this title.

**Keywords:** Personal Income Tax, Hyperinflation, Tax Burden, Noncompliance by Taxpayers, Regressive Tax, Progressive Tax, Income Generation.

**1 Introduction**

Bannock and Baxter (2011) elucidated that Personal Income Tax (PIT) is a tax levied on individual's income from employment and investment after subtracting certain allowances or deductions and it is progressive. The System of taxation is paramount for any country (Thiik, 2015). Benefits that accrue from any PIT are abundant and entailing minimization in inequality, promoting industrialization in the way of relief and periodical regulations on taxes (Onyekwelu and Ugwuanyi, 2014). Bakija and Steuerle (1991) articulated that as the biggest most central source of revenue to the U.S., the legislature has been amending the individual income tax periodically due to inflation. Agim Binaj, et al. (2013) asserted that Personal Income Tax has become an important part of the revenue system. These authors stressed that Personal Income Tax reform of has still a long way ahead in order to attain an optimal fiscal policy that would regulate the scope of the activities for each level of government. The need to turn from a flat to a progressive tax system is heavily debated among professionals and politicians with valid arguments. However, progressive taxes provide considerable gains to economically disadvantaged households and society as a whole. For this reason, Binaj (2013) said it has become clear that for a developing country like ~~Albania~~, a progressive tax structure is highly desirable to offset inequalities in income distribution. Revenue from particular income tax was more than SSP 27.9 billion all for the year of 2011 which makes up a 3% rise when juxtaposed with the previous year. Since independence in 2011, Taxation Act underwent four annual legislative amendments (South Sudan Financial Act, 2017). These are vital because of persistent loopholes as well as the fluid economic conditions now highly characterized by hyperinflation

(Gallanosa, and Fernandez 2016,). Clearly the drawbacks in both policy and practice have posed serious bottles in generation of the required revenue. This is coupled with failure to achieving the taxation policy objectives of maximizing revenue for South Sudan. Globally, most countries rely on taxation for their major part of revenue spearheaded by the PIT (Lymer and Oats, 2012). Taxes worldwide aid in securing funding for various governments' expenditures ranging from infrastructural development to provision of social services (Thiik, 2015; OECD, 2006). Nonetheless, many nations have never utilized this outstanding chance of harvesting maximally from their taxation systems. South Sudan is a glaring example evidenced by its huge successive budget deficits since 2011. The factors negatively affecting realization of the expected revenue generation embody the kind of the system of taxation adopted, laws enacting process, tax administration and policy matters, over reliance on other sources of revenue such as oil. Oil reliance is deceptive because first it has highly unstable (fluctuating) prices and can get depleted at any time. Some of these factors include over-dependence on foreign aid and grants. In South Sudan, the (PIT) became too elusive though it is supposed to generate more income than any other type of tax due to the fact that it is generated directly at the source (South Sudan Statistics for 2015). True, tax reforms in this country have been conducted annually during budgets debates yet little improvements had been witnessed. This is easily attributed to poor registration and monitoring process plus what Chol (2015) called noncompliance by taxpayers specially in their obligations in the gamut of honesty, cooperativeness, provision of accurate information and timely documentation, correct keeping of records, avoidances, evasion and the like. Thus, the PIT in South Sudan highly needs thorough overhauling and stringent penalties brought to bear on offenders (The Basic information on South Sudan Tax System, 2015). Many governments globally took this path and eventually wonderfully succeeded. The money left in the private hands due to lower taxes does motivate them to invest in various activities and is used as an incentive for job creation (Bahl and Bird, 2008).

### **1.1 Statement of the Problem**

The aim of this article is therefore to uncover remedies to the chronic challenges confronting the PIT in the Republic of South Sudan. Some argue that the failure to mobilize more revenues from taxes has become an obstacle for governments to public services provision and forced them to borrow money. Furthermore, poor tax collection affects economic development by lowering infrastructure investments and hence retarding industrial development (Bahl and Bird, 2008).

### **1.2 Objectives of the Study**

The goal of this article is to evaluate the effects of the performance on revenue generation from Personal Income Tax (PIT) over the period since the birth of the Republic of South Sudan, specifically to:

- i. Assess the impact of (PIT) on the taxpayers' income.
- ii. Unearth the influence of the tax authorities' practices on the PIT outcome.

iii. Determine to what degree the various reforms on the PIT policies over the six years are effective on the South Sudan government revenue generation.

### **1.3 Review of Related Literature**

#### **1.3.1 Conceptual Framework**

Agim BINAJ (2013) asserted that the goal of personal income tax policy is to address issues of economic disparities and attain social equality. Future fiscal reforms should focus on income tax policies that encourage fairness and impartiality and promote compliance.

Davis et al, (2003) state that oil-producing countries do not form a homogenous group because:

- i. There is variation in the extent of oil dependence. In some, its contribution is less significant to domestic revenue.
- ii. Oil revenues are not sustainable as it may be depleted in few years.
- iii. The financial position of the government varies substantially.

#### **Types of Taxes**

Examples of indirect taxes are entertainment tax, import duties, export duties and value added tax. Peterson (2017) elaborated that Americans pay many types of taxes. He emphatically revealed that albeit the whole Americans pay taxes, the configuration of the type of taxes paid is extremely different for those paying tax at multiple points in the income distribution. The opulent in that nation pay a larger share of their income in individual income taxes, corporate taxes, and estate taxes than lower-income groups.

#### **Taxes are classified in their forms**

a) Progressive Tax: a tax is said to be progressive, if its rates rise as the size of income or stock of wealth which is being taxed upsurges. The burden of a progressive income tax falls more on those possessing higher incomes (Sadka, 1976; Blum and Kalven, 1952). Bannock and Baxter (2011) claimed that PIT is a progressive tax. Both authors asserted that there exists disagreement among economists on effects of income tax on incentives to work and save and these effects are not easy to verify empirically. That the progressiveness character may discourage efforts through substitution effect or on the other hand encourage taxpayers to work harder to make up their income. Encouragement can arise with the desire to do sophisticated avoidance.

The two writers continued to argue that the system of income tax reliefs for particular types of saving such as pension contribution distorts saving decisions and this is why many economists advocate an expenditure tax instead of income tax. b) Regressive Tax: That is, as income increases, the rate of tax declines. c) Proportional Tax; and d) Ad Valorem Tax: is charged according to the value of commodities.

### **1.4 Tax Authorities in South Sudan**

Key tax authorities as stated by the 2009 Act and as amended in subsequent years are: i.

Directorate of Taxation converted in 2018 into Revenue Authority. This directly falls under the national government and is responsible for assessment and collection of taxes in line with the below classes and groups; ii. South Sudan Revenue Authority: Is responsible for the estimation and collection of taxes of individuals staying in the country and also to impose penalties on law offenders; iii. Directorate of Immigration: This supervises and collects fees; iv. Customs Department: This collects taxes from export and imports as well as collecting excise duty.

### **1.5 Challenges of Personal Income Tax Generation in South Sudan**

The experience of South Sudan illustrates that PIT is chiefly paid by civil servants for the rationale that it is directly collected from the civil servants prior to receipt of salaries and wages by employees. Multiplicities of the self-employed citizens avoid paying income tax. The PIT falls short of generating enough revenue due to certain gaps in the taxation Act. Moreover, bribes, kick backs and shortage of competent personnel.

Salati (1972) added the below impediments: a) Under-funding of states (second tier of government) and national department of taxation; b) Current transport facilities at all levels are inadequate; d) There is no coordination, networking and means of communication with the states' taxation offices; e) failure of national branch and states offices to timely report their performances to the centre; f) national tax obligations in the regulations and laws are not being enforced satisfactorily; g) Absence of taxation forms, taxpayer identification cards; h) No incentive system is laid down; i) failure to outreach the public through television, radio and print media to educate and sensitize them; and j) failure of senior staff to visit and supervise their subordinates.

#### **Additional difficulties:**

i) It is observed that when conducting annual tax amendments, legislators upsurge the rates of tax where they are supposed to be reduced. ii) Unnecessary exemptions (Onyekwelu & Ugwuanyi, 2014). iii) Insufficient periodic auditing. iv) Capacity to assess tax returns submitted by taxpayers is wanting. (v) low motivations.

#### **Compliance challenges:**

a) Salati (1972) emphasized that recurring problem with PIT is the non-compliance of employers to register employees and remit the taxes therein to relevant authorities; b) Failure to enforce appropriate penalties is common; c) Ambiguity in which some tax laws are written makes it hard for taxpayers to comprehend and adhere to; d) He continued that some clauses of the Taxation Acts in the country render it difficult even for the personal Income tax officials to determine the structure of personal Income tax and hence its assessment; And, e) all levels of constitutional post holders must be subjected to PIT.

Eissa and Jack (2009) argue that in Kenya individuals pay taxes on earned income at graduated rates. Personal income tax has traditionally been levied on official sector employees only. Up to 2003, most PIT taxpayers did not file a return. The obligation to lodge a return is

believed by some to have improved compliance costs and reduce administrative costs greatly, but minor impact on revenues.

## **Sources of Income**

Kagina (2011) defined Business to entail any trade, profession, vocation or adventure in the nature of trade. Kinds of business income entail: The amount of Gains or losses from the disposal of business assets such as land and buildings; The gross proceeds derived by a person from the disposal of trading stock, i.e. sales; The value of any gifts derived by a person in the course of, or by virtue of, a past, present, or prospective business relationship; Interest; and Rent.

The Uganda Revenue Authority's Guide to Taxation (2011), concluded that the definition of business is therefore inclusive rather than specific such that there can be business not necessarily emanating from trade, profession vocation or escapade in the nature of trade.

According to Angahar, et al. (2012), the tax regulations relating to self employed persons in Nigeria is governed by the Personal Income Tax Act (PITA) 1993; Section 3 of the Act specifies among others that tax is payable on: a) Gains or profits from any trade, business or vocation; b) Any salary, wages, fees, allowance or other gains or profits from an employment; c) Gains or profits; d) Dividends, interests or discounts; and e) Any pensions, charge or annuity.

## **2. Research Methodology**

### **2.1 Research Design:**

The methods of quantitative and qualitative data collection were used. This research was confined to participants and in government institutions dwelling in Juba city. And the design of this project was the survey/descriptive research.

#### **2.1.1 Sources of Data**

Primary and secondary data were gathered in this investigation. Truly, taxpayers in any country are as many as the entire population itself and near impossible therefore to interview them all. This explains why the researcher judgmentally limited the study to this single town (Juba) and a random sample of 80 respondents classified into officials (60%) and taxpayers (40%) also randomly selected. Approved national Budget Reports of the Republic issued by the Ministry of Finance and Planning were also used as secondary source of data.

#### **2.1.2 Tools for Presentation and Analysis of Data:**

The method of data analysis chosen for this study was the chi-square ( $\chi^2$ ) test using Statistical Package of Social Sciences (SPSS) version 20.0. Chi-square test based distribution and as a non-parametric test is used for comparing a sample variance to a theoretical population variance (C. R. Kothari, 2011). Tables and Graphs were used to primarily present and interpret the findings of the study (see appendix).

### **3. Presentation and Analysis**

As indicated in Table (1) above, a total of 80 participants took part in the study by filling in a questionnaire, of which 50% of them were in the age category of 31 to 40. The great majority of respondents (85%) were male. Concerning the marital status of respondents, 72.5% of them were married. Relatively high proportions of respondents (36.7%) have earned their first degree while 30.4% were diploma holders. In terms of years of experience, the majority of respondents (65.8%) have above 5 years of experience while those having 2 to 5 years of experience constituted 26.6%.

#### **3.1 Job Related Experience**

Table (2) Concerning the job related experience of respondents, 29.5% of them were Junior/ non-Technical or support staff and 23.1% were supervisors. As far as the Organization/ entity's period of Operation is concerned, 32.5% of respondents indicated that their organization has 6 to 10 years of operation while 28.8% indicated the years of operation of their respective organization as 2 to 5 years. As to the organization size, 22.5% of respondents indicated the size of their respective organization from 501 to 1000 employees and those who replied to less than 50 employees constituted 21.3%.

#### **3.2 Knowledge and Clarity of Personal Income Tax and Other Related Issues**

As clearly shown in Table 3 the majority of respondents (81.3%) have some sort of knowledge about Personal Income tax policy, tax law and tax Administration before, and from those who have some knowledge about the PIT, 35.4% rated their knowledge as 'medium' and 29.2% as 'high'. Concerning their feelings on whether the Ministry of Finance and Economic planning has a clear Personal Income Tax Policy or not, 47.5% has agreed the existence of clear PIT policy, while 28.8% replied 'no', and the remaining 23.8% replied that they don't have information on this. Among the characteristics of the PIT posed for selection by respondents, being simple was selected by 50.7% of the respondents and being equitable by 20.0% of respondents.

#### **3.3 Administration of Personal Income Tax**

Table (4): The effectiveness of Personal income tax in raising revenues for the Government has been rated as 'medium', 'low', and 'very low' by 28.8%, 26.3%, and 18.8% of respondents, respectively. More than a quarter of respondents (27.5%) have rated the tax burden of Personal Income Tax system in the Republic of South Sudan as 'medium' while a quarter of respondents have indicated as 'very high'.

From the total of 80 respondents, it is only one quarter of them that have information on the amount of revenue raised from Personal Income Tax.

More than half of respondents (53.2%) have indicated the Personal Income tax system in the Republic of South Sudan as 'high for the poor' and 30.4% as 'neutral for all'. Concerning the



question that ‘who was being favored by PIT system’ 44.3% agreed that it favors the rich while only 6.3% of them agreed it favors the poor.

The rating of respondents on the convenience of the application and implementation of PIT in the Republic of South Sudan, the highest proportion of respondents agreed as ‘not convenient’ while 31.6% and 16.5% as ‘moderately convenient’ and ‘least convenient’, respectively. The same is true with the fairness and equitability of the PIT where the highest proportion of responses was inclined to the negative; not fair and not equitable. Concerning the administration of PIT in the Republic of South Sudan, 32.9% indicated as ‘somehow good’ while 27.8% indicated, for each of, as ‘bad’ and ‘very bad’. For the multiple response posed to indicate what the PIT policy of South Sudan should be, 70.9% of respondents anticipate for Efficient and effective in raising revenue while 34.2% anticipate to be fair and just.

### **3.4 Challenges in Administering Personal Income Tax**

Concerning the main problems related to PIT administration, lack of good governance and administration was agreed by majority of respondents (62.0%) followed by lack of modernization of the Personal Income tax system (51.9%), and lack of peace and stability (48.1%). Corruption was identified by 62.5% respondents as one of the major weaknesses of the PIT that was seriously hampering revenue collection from PIT. Lack of capacity and training were also admitted as another weakness of the PIT administration by 26.3% respondents.

### **3.5 The Role of Personal Income Tax**

As indicated in Table (6), the majority of respondents (64.6%) do not feel that the amount raised from PIT was well spent for the benefit of the people at large and more than 70% of respondents do not know where the revenue collected from PIT is spent on. Because of this, 17.7%, 31.6%, and 22.8% of respondents respectively indicated that the role of PIT in the Republic is ‘not significant’, ‘least significant’, and ‘moderately significant’. Close to half of the respondents (49.4%) feel that the PIT was structured efficiently and fairly to achieve appropriate level of revenue, while 43.0% haven’t agreed for the same.

### **3.6 Tax Reforms on Personal Income Tax**

As inferred from Table (7), quite little percentage of the respondents (10.1%) rated the effectiveness of various reforms on the PIT policies over the last six years on the South Sudan government revenue generation as ‘very effective’ or ‘effective’. The highest proportion of respondents rated the reform as either fairly effective (32.9%) or not effective (31.6%). The majority of respondents (57.7%) rated the role of tax authorities in enhancing the PIT outcome as either low (30.8%) or very low (26.9%).

Concerning the existence of acute fiscal problem in the Republic, 75.0% have agreed on its very existence while 10.0% agreed that it doesn’t exist. From those who acknowledged the existence of acute fiscal problem, 71.7% of them agreed to use PIT in mitigating the prevalent

problem. Close to half of the respondents (48.1%) indicated their feeling that personal income tax burden is too heavy on all the taxpayers, while 43.0% agreed oppositely.

### **3.7 Contribution of PIT in Income Generated by the Republic of South Sudan**

As indicated in Fig 1, the amount of income generated from Personal Income Tax was increasing starting from 2013/14 Financial Year. According to the Ministry of Finance and Economic Planning report of (2017), since the independence of the Republic, the maximum amount of the revenue from PIT was generated in 2016/17 Financial Year (Up to Quarter 3) which was SSP 2036 Millions. Compared to the actual plan set, this was a 82% execution level which was short of the planned target by 18%. The 2016/17 FY execution against the planned target revenue was reported to be the maximum compared to other non-oil revenues like Sales Tax (39%), Excise Tax (60%), Business Corporate Profit Tax (54%), and Customs (62%).

To demonstrate that PIT is failing or progressing in generating expected revenue to South Sudan, the following budgetary statistical evidence conform that: In 2013 expected revenue was \$120m (millions) while the outturn \$184m, 2014 expected revenue was \$ 301m while the outturn \$ 112m, 2015 expected revenue was \$ 332m while the outturn \$ 271m, and 2016 expected revenue \$ 420m while the outturn \$ 384m. From the figures presented below, Personal Income Tax and Sales tax were found to be the tax types with relatively high amount of outturns compared to other tax types listed in all FY fiscal years except in 2015/16, in which the highest amount of outturn was collected from Customs. In 2013/14, 2014/15, and 2016/17 FY, relatively high amount of outturn was reported from PIT compared to other tax types.

## **4 Findings, Conclusions and Recommendations**

The main purpose of the study was evaluating the effects of the performance on revenue generation from Personal Income Tax (PIT) over the period since the birth of the Republic of South Sudan. Specifically it addressed the impact of PIT on the taxpayers, unearthed the influence of the tax authorities of the Republic on PIT outcome, assessed the effectiveness reforms underwent on improving PIT, and also identified some challenges in administering PIT.

In order to address the above stated objectives of the study, 80 participants were drawn from various organizations and took part in answering a questionnaire questions. The questionnaire was administered by trained interviewers. Reports of the tax department indicating incomes generated from various tax types, was used as secondary data source. It was reported that most of the respondents have knowledge about Personal Income Tax policy, tax law and tax administration. Less than half of respondents indicated the presence of clear Personal Income Tax policy by the government, while the majority do not agree or have no information about it. Concerning those respondents who have information on the amount of revenue raised from PIT, they constituted almost one quarter of the total respondents, indicating that the majority of respondents have no information on the amount of revenue raised from PIT.

Respondents have also indicated that the PIT of the Republic is favoring the rich than the poor, which needs due attention in this regard. Lack of good governance and administration was



identified as the most serious challenge in administration of PIT. Other challenges identified were; lack of modernization of the Personal Income tax system, corruption, and Lack of peace and stability. Lack of capacity and training was also acknowledged as the other weakness of the PIT administration in the republic.

The majority of respondents do not feel that the amount raised from PIT was well spent for the benefit of the people at large and do not know where the revenue collected from Personal Income tax is spent on.

The amount of revenue generated from PIT has an increasing trend from year to year and has registered the maximum amount in 2016/17 fiscal year since the independence of the Republic. The execution status of the revenue generated against the planned target was also promising compared to other types of non-oil revenues.

## **5 Recommendations:**

Stringent penalties must be brought to bear on offenders, **motivation and incentives for investors. In addition:** a) Under-funding of states and national department of taxation must be adjusted; b) Current transport facilities at all levels must be made adequate; d) There is need for coordination, networking and means of communication with the states' taxation offices; e) National branch and states offices should report timely to the centre about their performance; f) national tax obligations in the regulations and laws must satisfactorily enforced; g) Need to avail taxation forms and taxpayer identification cards; h); Need to outreach the public through television, radio and print media to educate and sensitize them on tax system; and i) Need for senior staff to visit and supervise their subordinates.

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**Appendix:**

**Table I: Demographic Characteristics of Respondents**

Variable	Options	Frequency	Percent
Age	Below 25	6	7.5

	25-30	14	17.5
	31-35	20	25.0
	36-40	20	25.0
	41-45	7	8.8
	46-50	9	11.3
	51-60	4	5.0
	Above 60	-	-
	<b>Total</b>	<b>80</b>	<b>100.0</b>
Sex	Male	68	85.0
	Female	12	15.0
	<b>Total</b>	<b>80</b>	<b>100.0</b>
Marital Status	Not married	21	26.3
	Married	58	72.5
	Divorced/Widowed	1	1.3
	<b>Total</b>	<b>80</b>	<b>100.0</b>
Educational status	Primary education	1	1.3
	Secondary education	13	16.5
	Diploma	24	30.4
	BSc/BA	29	36.7
	MSc/MA	9	11.4
	PhD	2	2.5
	Others	1	1.3
	<b>Total</b>	<b>79</b>	<b>100.0</b>
Years of experience	Below 1 Year	6	7.6

	2 to 5 Years	21	26.6
	Above 5 Years	52	65.8
	<b>Total</b>	<b>79</b>	<b>100.0</b>

Source: Researcher's field survey data

**Table 2: Job Related Experience of the Respondents**

Variable	Options	Frequency	Percent
Job position	Junior/ non-Technical or support staff	23	29.5
	Supervisor	18	23.1
	Manager	12	15.4
	Director	4	5.1
	Senior director	4	5.1
	Director general	5	6.4
	Others	12	15.4
	<b>Total</b>	<b>78</b>	<b>100.0</b>
Organization/ entity's period of Operation	Below 1 Year	6	7.5
	2 to 5 Years	23	28.8
	6 to 10 Years	26	32.5
	11 to 15 Years	16	20.0
	16 to 20 Years	5	6.3
	Above 20 Years	4	5.0
	<b>Total</b>	<b>80</b>	<b>100.0</b>
Organization Size	Less than 50	17	21.3
	50-100	11	13.8

	101-250	9	11.3
	251-500	12	15.0
	501-1000	18	22.5
	Above 1000	13	16.3
	<b>Total</b>	<b>80</b>	<b>100.0</b>

Source: Researcher’s field survey data

**Table 3: Knowledge and Clarity of Personal Income Tax and Other Related Issues**

Variable	Options; Frequency (%)					
	Yes	No	Total			
Have you had any knowledge about Personal Income tax policy, tax law and tax Administration before?	65 (81.3)	15 (18.7)	80 (100.0)	Chi-Square= 31.25, df=1, P<0.01		
	<b>Very high</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Very low</b>	<b>Total</b>
Level of Knowledge on Personal Income Tax	9 (13.8)	19 (29.2)	23 (35.4)	8 (12.3)	6 (9.2)	65 (100.0)
	<b>Yes</b>	<b>No</b>	<b>I do not know</b>	<b>Total</b>		
Do you think that the Ministry of Finance and Economic planning has a clear Personal Income Tax Policy?	38 (47.5)	23 (28.8)	19 (23.8)	80 (100.0)		
	<b>Very simple</b>	<b>Efficient</b>	<b>Equitable</b>	<b>Effective</b>		
Do you think that Personal Income taxes of our Republic is: <b>(Multiple responses)</b>	50.7%	12.0%	20.0%	26.7%		

Source: Researcher’s field survey data

**Table 4: Administration of Personal Income Tax**

Variable	Options; Frequency (%)					
	Very high	High	Medium	Low	Very low	Total
The effectiveness of Personal income tax in raising revenues for the Government	8 (10.0)	13 (16.3)	23 (28.8)	21 (26.3)	15 (18.8)	80 (100.0)
The tax burden of Personal Income Tax system in the Republic of South Sudan has been	20 (25.0)	11 (13.8)	22 (27.5)	18 (22.5)	9 (11.3)	80 (100.0)
	<b>Yes</b>	<b>No</b>	<b>Total</b>			
Do you know how much revenue is raised from PIT?	20 (25.0)	60 (75.0)	80 (100.0)	Chi-Square= 13.53, df=1, P<0.01		
	<b>High for the poor</b>	<b>Low for the rich</b>	<b>Neutral for all</b>	Total		
Has the Personal Income tax system in the Republic of South Sudan been	<b>42 (53.2)</b>	<b>13 (16.5)</b>	<b>24 (30.4)</b>	79 (100.0)		
	<b>The rich</b>	<b>The poor</b>	<b>All consumers</b>	<b>I do not know</b>	Total	
Do you think the existing Personal Income tax system favors	35 (44.3)	5 (6.3)	20 (25.3)	19 (24.1)	79 (100.0)	
	<b>Extremely convenient</b>	<b>Very convenient</b>	<b>Moderately convenient</b>	<b>Least convenient</b>	<b>Not convenient</b>	<b>Total</b>
Has the Application And Implementation of PIT in the Republic of South Sudan been	5 (6.3)	10 (12.7)	25 (31.6)	13 (16.5)	26 (32.9)	
	<b>Very Fair</b>	<b>Fair</b>	<b>Moderately fair</b>	<b>Unfair</b>	<b>Very unfair</b>	<b>Total</b>
Do you think the PIT in the Republic of South Sudan has been	2 (2.5)	11 (13.8)	26 (32.5)	27 (33.8)	14 (17.5)	80 (100.0)
	<b>Extremely equitable</b>	<b>Very equitable</b>	<b>Moderately equitable</b>	<b>Least equitable</b>	<b>Not equitable</b>	<b>Total</b>
Do you think the PIT in the Republic of South Sudan has been	4 (5.1)	4 (5.1)	20 (25.3)	26(32.9)	25 (31.6)	79 (100.0)
	<b>Very good</b>	<b>Good</b>	<b>Somehow good</b>	<b>Bad</b>	<b>Very bad</b>	<b>Total</b>



Do you think the Administration of PIT in the Republic of South Sudan has been	1 (1.3)	8 (10.1)	26 (32.9)	22 (27.8)	22 (27.8)	79 (100.0)
	<b>Realizable or workable</b>	<b>Efficient &amp; effective in raising revenue</b>	<b>Fair and just</b>	<b>Others</b>		
The Personal Income tax Policy of South Sudan must be? <i>(Multiple responses)</i>	25.3%	70.9%	34.2%	1.3%		

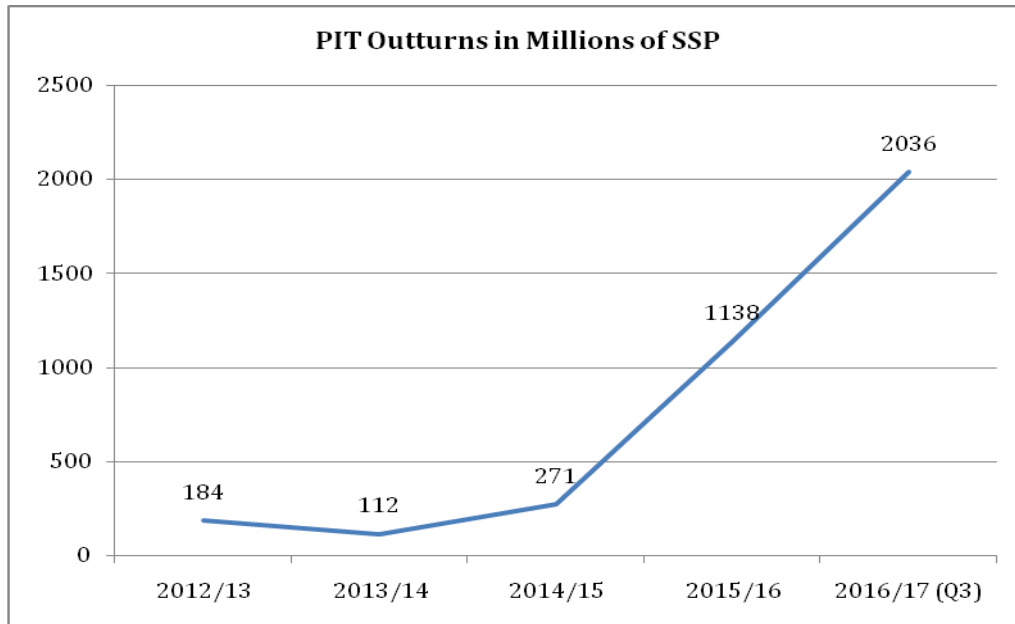
Source: Researcher's field survey data

**Table 7: Tax Reforms on Personal Income Tax**

Variable	Options; Frequency (%)					Total
	Very effective	Effective	Moderately effective	Fairly effective	Not effective	
How do you rate the effectiveness of the various reforms on the PIT policies over the last six years on the South Sudan government revenue generation?	3 (3.8)	5 (6.3)	20 (25.3)	26 (32.9)	25 (31.6)	79 (100.0)
	<b>Very high</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Very low</b>	<b>Total</b>
How do you rate the role of tax authorities in enhancing the PIT outcome?	4 (5.1)	8 (10.3)	21 (26.9)	24 (30.8)	21 (26.9)	78 (100.0)
	<b>Yes</b>	<b>No</b>	<b>I do not know</b>	<b>Total</b>		
Do you think that our Republic has an acute fiscal problem?	60 (75.0)	8 (10.0)	12 (15.0)	80 (100.0)		
If you answer to the above question is 'Yes', should it use Personal Income taxes to mitigate such fiscal problems?	43 (71.7)	16 (26.7)	1 (1.6)	60 (100.0)		
Do you think the personal income tax burden is too heavy on all the tax payers	38 (48.1)	34 (43.0)	7 (8.9)	79 (100.0)		

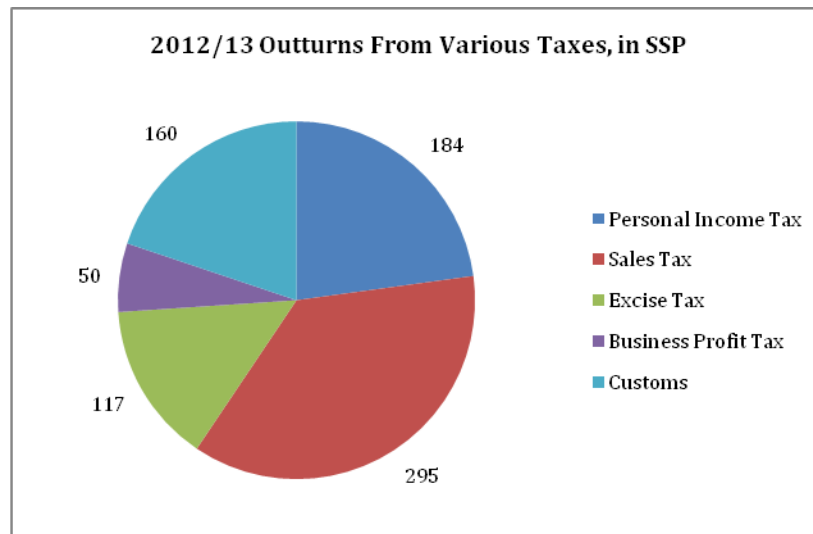
Source: Researcher's field survey data

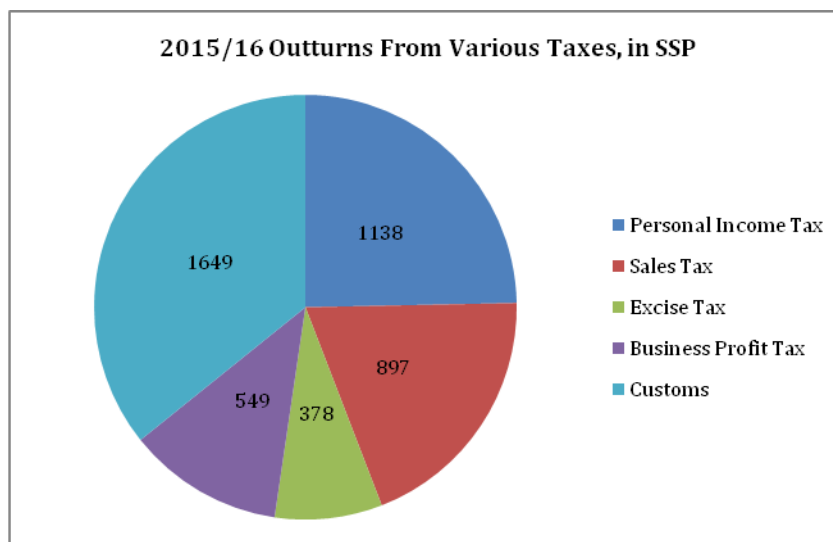
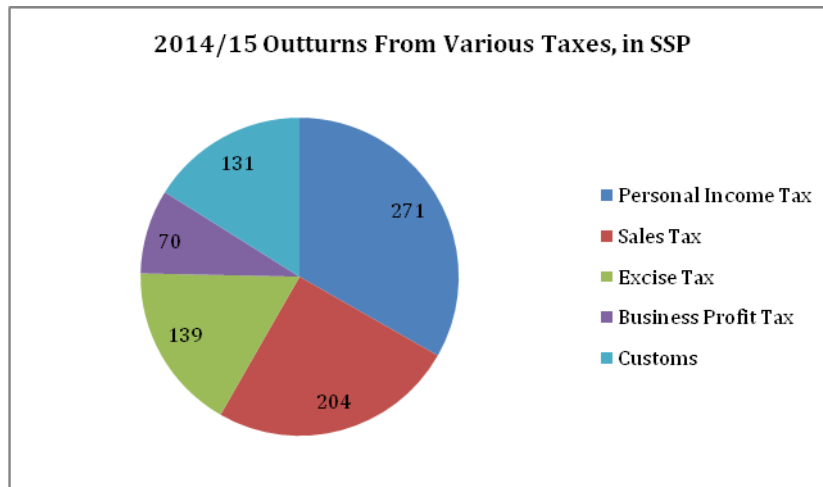
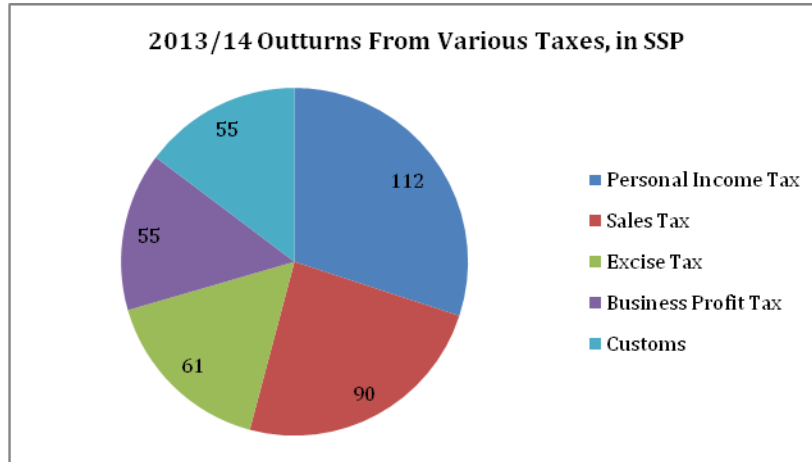
**Figure 1: Contribution of Personal Income Tax in Income generated by the Republic of South Sudan**

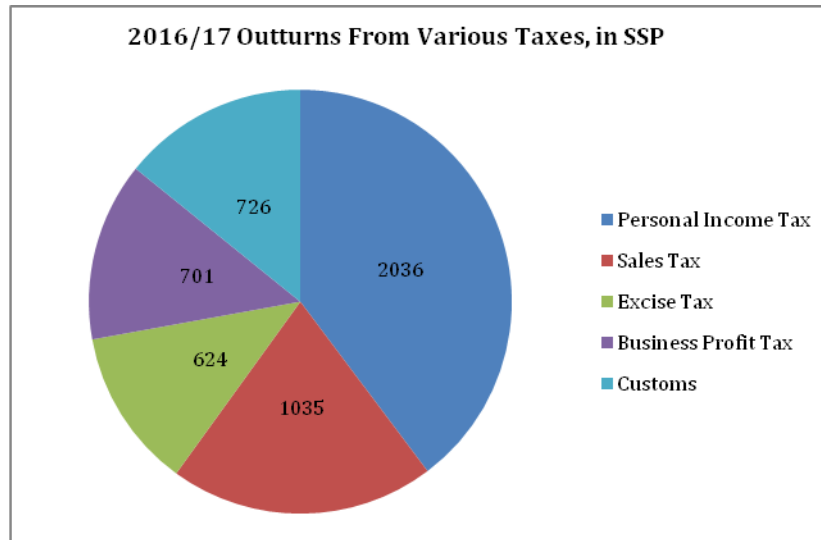


Source: .....

**Figure2: Contribution of Various Tax Types, in Millions of SSP**







**Source: National Budget Plan of the RSS by Ministry of Finance and Planning**