

This guidance outlines key messages humanitarian actors can use when asked to pay taxes or other fees. To ensure assistance is provided solely on the basis of need and free from interference, humanitarian organisations are prevented from providing material support, whether in the form of fees, taxes, radio or communication equipment, credit, etc to parties to the conflict, including the SSRRA which remains part of the Opposition.

Messages to local authorities seeking to collect taxes, fees or other support:

- Working and coordinating on the ground with all relevant authorities, including the SSRRA is something all humanitarian organisations do on an ongoing basis and will continue doing. NGOs continue to be registered at the national level with GRSS authorities in Juba and pay GRSS taxes, in fulfilment of their obligations under South Sudan national laws.
- Any other taxes and/or fee payments are considered material support to a non-state party, and seen as fuelling the conflict. Humanitarian organisations are prevented from offering such support and these requests interfere with humanitarian activities and programming. The imposition of taxes or fees on humanitarian organisations will undermine humanitarian operations and negatively impact on service delivery to affected people.
- Giving money to SSRRA authorities - whether under the name of taxes or registration fees - creates the perception that humanitarians are providing direct financial support to a conflict party, and leads to accusations that funding is being used in support of military activities by paying directly to a wing of the SPLM/AiO,.
- To ensure neutral and independent humanitarian action, humanitarian organisations are prevented from and are not willing to pay taxes or fees of any kind to administrative authorities in opposition areas.
- In order to work safely in government and non-government areas, humanitarian action must remain needs-based, neutral and independent, free from any political or military pressure or interference. If humanitarian actors are not seen as neutral and independent by all parties, this could threaten safety and security of ongoing programming in other areas.
- Demands for fees/taxes increase the difficulties for NGOs trying to deliver life-saving assistance on the ground. Such fees raise the cost of delivering aid - already high due to reliance on air assets, little/limited availability of humanitarian goods on local markets, gaps in donor funding and insecurity. They also take money away from the humanitarian response and people in need, and effectively lead to limiting humanitarian assistance available, reducing the number of organisations working in SSRRA areas, and affecting the hiring of local or national staff.
 - Humanitarian organisations must be clear that they cannot withhold any portion of their employees' salaries for the opposition. NOTE: *Tax collection by local authorities directly from national residents is a local administrative matter. Tax collection from humanitarian NGOs is a matter of national legislation governed by GRSS authorities.*
- The GRSS is a recognised sovereign State and humanitarian organisations operate by permission and are subject to its laws. The Opposition (and the SSRRA as its humanitarian wing) is a non-state armed actor. Both are parties to the conflict, but the tax relationships between humanitarian organisations and the GRSS are a legal obligation and not the same as the relationship between humanitarian organisations and opposition authorities.
- If local administration wish to collect money/fees from the residents of the areas they control, it is a matter of local regulation, unless such fees negatively affect local humanitarian personnel and their ability to continue safely working. Over taxation and harassment of national staff may also amount to interference in humanitarian programming – a violation of the Opposition's commitment to ensure free, unimpeded humanitarian aid, as reaffirmed in the endorsed Humanitarian Ground Rules.¹

For any questions, clarification or support, please contact OCHA Policy, Access and CMCoord Unit:

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¹ According to the "Ground Rules" (adopted by the HCT in January 2013, and endorsed by senior leadership of the SPLM/A in Opposition), "humanitarian actors will not fuel conflict by providing payments or material support to conflict parties or by using humanitarian equipment and premises for non-humanitarian purposes". Also see 'Guidelines on Engagement with the SSRRA' (OCHA).