



SOUTH SUDAN REVENUE AUTHORITY (SSRA): BUILDING TAXPAYER CONFIDENCE AND PUBLIC TRUST FOR REVENUE MOBILIZATION

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Abstract

This paper critically examines the strategic role of the South Sudan Revenue Authority (SSRA) in strengthening taxpayer confidence, cultivating public trust, and mobilizing domestic revenue to support national economic stability and sovereignty. Drawing on regional and international best practices and literature, the study underscores the pivotal importance of taxpayer engagement, comprehensive public education, staff capacity development, and the accelerated digitalization of revenue processes. These components are identified as effective mechanisms for reducing revenue leakages, combatting corruption, and enhancing voluntary tax compliance. The analysis highlights that the transparent procedures, professional and accountable administration, and robust stakeholder participation—encompassing both the private sector and civil society—are indispensable for fostering an environment of trust and legitimacy. Case studies from comparable post-conflict and developing countries further reinforce the necessity of adapting these pillars to South Sudan's unique context. The study concludes that the SSRA's ability to embed transparency, inclusivity, and technological innovation into its operations is critical for achieving sustainable and effective revenue mobilization. Ultimately, the paper advocates for a holistic approach that integrates institutional reforms with continuous taxpayer outreach, emphasizing that these strategies are central to building enduring public trust and ensuring the long-term fiscal independence of South Sudan.

Keywords: SSRA, taxpayer confidence, revenue mobilization, digitalization, staff capacity building, public trust, stakeholder engagement, economic stability, transparency, tax administration

INTRODUCTION

Effective revenue mobilization is a cornerstone of economic growth, fiscal stability, and sovereignty for any nation, and this is particularly true in the context of South Sudan—a country emerging from decades of conflict and institution-building challenges (Bird & Zolt, 2008; International Monetary Fund [IMF], 2019). The South Sudan Revenue Authority (SSRA) is central to national development, being responsible for collecting domestic resources to finance public services and drive sustainable progress. However, achieving robust revenue outcomes in the South Sudanese context requires more than technical capacity or enforcement; it demands a deliberate focus on cultivating taxpayer confidence and public trust (Fjeldstad & Heggstad, 2012). In a nation marked by diversity, history of mistrust in public institutions, and logistical complexity, building these pillars will not only enhance voluntary compliance but also reduce administrative costs and the need for coercive enforcement. This paper explores, from both a scholarly and practical perspective, how the SSRA can contextualize international best practices and lessons to strategically build taxpayer confidence, leverage technology, educate citizens, and engage stakeholders across all jurisdictions for effective revenue mobilization.

LITERATURE REVIEW AND LESSONS LEARNED

A thorough understanding of effective revenue mobilization in fragile and transitional states like South Sudan requires both scholarly review and contextual reflection. Key themes in the literature—including taxpayer trust, staff capacity, technology adoption, and public engagement—are especially pertinent for the SSRA, given the nation's need to build legitimacy, reduce leakage, and reach diverse populations. Lessons from successful reforms in comparable African settings provide actionable guidance for SSRA's unique context.

Taxpayer Confidence and Trust

The academic literature demonstrates that building taxpayer confidence is essential for increasing voluntary compliance and reducing the costs of enforcement (Bird & Zolt, 2008). In South Sudan, where the legacy of conflict and weak public institutions has undermined trust, SSRA faces the dual challenge of collecting revenue and rehabilitating its relationship with citizens. This can be achieved by emphasizing procedural fairness, transparency, and clear communication about tax policies and the societal benefits funded by taxation. For example, when taxpayers observe tangible improvements in local services—such as clinics, schools, or roads—they are more likely to perceive the SSRA as legitimate and align with nation-building goals (Fjeldstad & Heggstad, 2012). Thus, in South Sudan's context, it is critical for the SSRA to not only enforce taxes but to build relationships grounded in mutual trust and accountability.

Staff Capacity Building

In a country where professional administrative experience is still being developed, the SSRA must prioritize continuous staff capacity building. According to ATAF (2021), well-trained staff minimize errors, reduce corruption, and enhance service delivery, all of which are crucial for building public trust in a fragile context. Drawing on Uganda Revenue Authority's experience, investments in staff ethics, technical competence, and digital fluency resulted in significant improvements in compliance and operational efficiency (Kangave et al., 2016). For South Sudan, targeted staff development is a strategic imperative—not only to equip personnel with the tools to handle modern tax systems but also to serve as effective educators and ambassadors for the SSRA in all jurisdictions.

Embracing Digital Systems

The transition from paper-based to digital systems is perhaps the most transformative step available to the SSRA for enhancing revenue mobilization. Digital platforms—such as e-filing, e-payments, and online taxpayer registries—streamline processes, limit opportunities for corruption, and significantly reduce administrative overhead (World Bank, 2017). Notably, Nigeria's successful digital reforms have shown that technology can facilitate greater inclusion, making it easier for individuals and businesses in remote or underserved regions to comply (Federal Inland Revenue Service [FIRS], 2018).

In the context of South Sudan, where geographical and infrastructure challenges complicate manual administration, digitalization extends the reach of the SSRA, reduces costs, and improves service delivery across all states, administrative areas, and counties. By embracing digital systems, the SSRA can address longstanding barriers and ensure more efficient, transparent, and accessible revenue collection nationwide.

Public Education and Engagement

For the SSRA to succeed, taxpayer education must be both comprehensive and contextually tailored. Many South Sudanese citizens, particularly those in rural areas or among marginalized groups, may have little or no experience with formal taxation systems. This lack of familiarity can lead to misunderstandings about why taxes are collected and how they benefit society. To address these gaps, the SSRA should implement robust education campaigns using local languages and accessible formats. Community radio programs, interactive workshops, and partnerships with trusted civil society organizations can play a pivotal role in reaching diverse populations. Such efforts not only clarify tax obligations but also emphasize the tangible public

benefits made possible through tax revenues, such as improved infrastructure, healthcare, and education (Organisation for Economic Co-operation and Development [OECD], 2021).

Effective public engagement goes beyond education by actively involving citizens in the process and providing avenues for dialogue. Creating channels for feedback and dispute resolution helps to build trust and enables the SSRA to respond to local concerns, adapt policies, and resolve administrative disputes more efficiently. Community forums, suggestion boxes, and digital feedback tools can encourage open communication and ensure that taxpayer voices are heard. In this context, the SSRA's ability to reach all jurisdictions is directly linked to its commitment to inclusive, culturally-sensitive education and stakeholder engagement. This approach not only increases compliance but also fosters a sense of shared responsibility and partnership between the government and its citizens.

Lessons Learned from the Past

South Sudan's experience with manual collection, limited staff capacity, and minimal public engagement has resulted in persistent revenue leakages, low taxpayer compliance, and widespread skepticism toward the tax authority (IMF, 2019; African Development Bank [AfDB], 2018; United Nations Development Programme [UNDP], 2017). The absence of robust systems and insufficient outreach have created gaps that undermine both the effectiveness and credibility of the revenue administration. Without adequate human and technical resources, the SSRA faces significant challenges in tracking payments, enforcing compliance, and delivering consistent services to its diverse and often dispersed population. Moreover, the lack of active public engagement has contributed to a general mistrust of the tax system, further discouraging voluntary compliance and perpetuating a cycle of inefficiency.

A comparative analysis with peer countries in the region underscores the urgent need for a strategic shift. Many neighboring nations have demonstrated that adopting digital platforms, investing in ongoing staff professionalization, and proactively engaging stakeholders can yield substantial improvements in revenue collection and public trust. Drawing from these lessons, the SSRA must prioritize investment in change management and ensure that reforms are tailored to South Sudan's unique context—taking into account local challenges, cultural factors, and infrastructural limitations. Fostering a culture of transparency and service, and building strong partnerships with taxpayers and civil society, will be essential for the SSRA to transform itself into a modern, efficient, and trusted authority capable of supporting South Sudan's development goals.

THE IMPORTANCE OF TAXPAYER CONFIDENCE

In the South Sudanese context, taxpayer confidence serves as the linchpin for effective and sustainable revenue mobilization. When citizens and businesses perceive the SSRA as a fair, transparent, and competent institution, they are much more inclined to comply voluntarily with tax obligations. This voluntary compliance not only increases revenue but also significantly reduces the costs and administrative burden associated with enforcement, audits, and litigation. Building such confidence is especially critical in transitional environments like South Sudan, where public skepticism toward state institutions can be high due to historical challenges and ongoing governance issues. Establishing a reputation for fairness and integrity can help to overcome these barriers and lay the groundwork for a more productive relationship between the authority and taxpayers.

To nurture and strengthen this trust, the SSRA must prioritize open communication and accountability. Providing regular feedback to taxpayers—including updates on policy changes, procedures, and how collected revenues are being allocated—can demystify the tax process and reinforce the perception that tax payments lead to tangible public benefits. Engaging in meaningful dialogue through public forums, digital platforms, and partnerships with community organizations further ensures that taxpayer voices are heard and considered in decision-making processes. By fostering a culture of transparency and consistent engagement, the SSRA can cultivate a positive compliance culture, expand its reach to diverse jurisdictions, and ultimately establish the long-term legitimacy essential for sustained national development (Bird & Zolt, 2008; Fjeldstad & Heggstad, 2012).

STAFF CAPACITY BUILDING: A PILLAR OF EFFECTIVE SERVICE DELIVERY

Staff capacity building is a fundamental pillar of effective service delivery for the SSRA. The authority's ability to administer taxes equitably and efficiently throughout South Sudan's diverse regions depends largely on the competence, integrity, and adaptability of its personnel. Ongoing investment in technical, digital, and ethical training equips staff with the skills necessary to implement and manage modern tax systems, respond to evolving policy requirements, and deliver consistent, high-quality support to taxpayers. This is particularly critical in a rapidly changing environment where new technologies and regulatory frameworks are continually being introduced. Regular professional development not only ensures that staff remain up-to-date but also empowers them to act confidently and with integrity in their roles.

Beyond their administrative duties, well-trained staff play a crucial role as frontline educators and ambassadors for the tax authority. In remote or underserved areas, where misconceptions and lack of awareness about taxation are prevalent, knowledgeable SSRA

personnel can address taxpayer queries, provide guidance, and help dispel myths. Their ability to engage with communities and foster understanding directly contributes to higher levels of voluntary compliance and public trust. The positive outcomes of such investment are evidenced by the experience of the Uganda Revenue Authority, which has demonstrated that strong staff capacity results in improved compliance, enhanced public confidence, and lower administrative costs (Kangave et al., 2016; ATAF, 2021). By prioritizing staff development, the SSRA can ensure more effective, equitable, and responsive tax administration across the country.

ENGAGEMENT, EDUCATION, AND PUBLIC TRUST

The SSRA's outreach and education strategies must be contextually grounded, recognizing South Sudan's linguistic, cultural, and geographic diversity. Co-creating educational materials with local communities, using accessible language, and leveraging local media can ensure that messages reach all segments of society. By actively engaging stakeholders—such as business associations, civil society groups, and traditional leaders—the SSRA can receive pertinent feedback and adjust strategies to local realities. These practices not only improve taxpayer knowledge and compliance but also provide the SSRA with valuable insights for policy adaptation, further reducing operational costs and disputes (OECD, 2021).

EMBRACING DIGITAL SYSTEMS:

PREVENTING LEAKAGES AND ENHANCING REVENUE MOBILIZATION

For the SSRA, digitalization represents far more than a technological upgrade—it is a strategic mandate essential for modernizing tax administration and maximizing revenue mobilization. By adopting e-services such as online tax registration, electronic filing, and digital payment systems, the SSRA can overcome many of the logistical barriers associated with serving South Sudan's large and geographically dispersed population. These digital platforms enable taxpayers to interact with the authority more conveniently, reducing the need for in-person visits, minimizing paperwork, and streamlining processes that would otherwise be time-consuming and prone to human error. In addition, the ability to provide consistent and accessible services to citizens in remote or underserved regions greatly expands the reach and inclusivity of the tax system.

Beyond improving access and convenience, digitalization significantly enhances the integrity and effectiveness of revenue collection. Digital audits and automated reporting systems minimize the risk of errors, fraud, and revenue leakage by embedding checks and validations throughout the process. This strengthens overall accountability and supports data-driven, real-time decision-making within the SSRA. The cost savings from reduced manual processing,

alongside the ability to target and tailor services more efficiently, are particularly valuable in a resource-constrained environment like South Sudan. Drawing from Nigeria's successful experience, it is clear that digital reforms can transform both the operational capacity and public perception of a national revenue authority, laying the foundation for sustainable growth and development (World Bank, 2017; FIRS, 2018).

STRATEGIC TOOLS FOR REVENUE MOBILIZATION

To maximize its impact on revenue mobilization, the SSRA must adopt a comprehensive suite of strategic tools specifically tailored to South Sudan's unique challenges and opportunities. Simplified and standardized procedures are crucial for making tax compliance more accessible and less intimidating for individuals and businesses alike. By streamlining forms, clarifying guidelines, and reducing bureaucratic hurdles, the SSRA can minimize confusion and encourage a broader base of voluntary compliance. Moreover, expanding digital platforms across all jurisdictions is key to ensuring equitable access to taxpayer services, regardless of location or infrastructure limitations. This approach helps bridge the gap between urban and rural communities, making it easier for all taxpayers to fulfill their obligations efficiently.

Equally important is the continuous engagement of stakeholders and the ongoing development of SSRA staff. Regular dialogue with taxpayers, businesses, and civil society organizations provides valuable feedback that can be used to refine existing systems and address emerging concerns. Staff development initiatives, including training in new technologies and customer service, empower employees to respond effectively to the evolving needs of the public. By integrating these strategies, the SSRA can foster a feedback-rich environment, reduce administrative costs, minimize errors, and ultimately enhance satisfaction among taxpayers across South Sudan. These coordinated efforts are essential for building a responsive, efficient, and trusted revenue authority that underpins sustainable national development.

CREATING PUBLIC AWARENESS AND TRUST

Creating public awareness is fundamental to fostering voluntary tax compliance and strengthening national cohesion. When citizens understand how their tax contributions are used to fund tangible improvements—such as roads, schools, healthcare facilities, and other public services—they are more likely to see the value of supporting the SSRA's efforts. Transparent and accessible communication that clearly links tax revenues to visible community benefits helps demystify the tax process and shifts the public perception of taxation from one of

obligation to one of shared investment in national progress. Targeted awareness campaigns, community meetings, and partnerships with local leaders can amplify these messages, ensuring they resonate with citizens across all regions and backgrounds.

Building trust requires more than just information—it demands ongoing engagement and recognition. Establishing clear and transparent feedback channels allows citizens to raise concerns, ask questions, and feel heard by the SSRA. Publicly celebrating compliant taxpayers and sharing success stories of how tax revenues have contributed to development can further incentivize positive participation. In a country like South Sudan, where rebuilding trust in public institutions is a national priority, these actions are not only about improving compliance but also about transforming taxation into a civic responsibility and a cornerstone of nation-building. By prioritizing awareness and trust, the SSRA can lay the groundwork for a more inclusive and resilient revenue system.

ECONOMIC STABILITY AND NATIONAL SOVEREIGNTY

A capable and transparent SSRA is fundamental to achieving economic stability and reinforcing national sovereignty in South Sudan. When the government can reliably generate domestic revenue, it reduces its dependence on external donor funding and gains greater control over its own development agenda. This autonomy empowers policymakers to set priorities that reflect the country's unique needs and aspirations, rather than being constrained by the conditions often attached to foreign aid. Increased domestic revenue also enables the government to make strategic, long-term investments in critical sectors such as infrastructure, health, and education, laying the groundwork for sustainable growth.

Stable and predictable revenue streams are equally important for effective planning and the consistent delivery of public services. When citizens see that tax revenues are being used transparently and efficiently to improve their daily lives, their trust in government institutions grows, strengthening the social contract between the state and its people. This dynamic is especially vital in all jurisdictions across South Sudan, where building peace, fostering national unity, and promoting a shared sense of progress are ongoing priorities. Ultimately, a robust SSRA helps create an environment in which economic stability, self-reliance, and social cohesion can flourish (IMF, 2019).

CONCLUSION

This paper has demonstrated that the SSRA's ability to mobilize revenue, educate taxpayers, and reduce administrative costs relies on the implementation of contextually adapted, evidence-based strategies. In a country as diverse and dynamic as South Sudan, one-

size-fits-all solutions are unlikely to succeed. Instead, the SSRA must craft policies and practices that reflect local realities, address specific barriers, and leverage insights from both regional peers and global best practices. This approach ensures that each initiative is grounded in practical experience and tailored to the needs of South Sudan's citizens and businesses.

A central theme is the importance of trust-building between the tax authority and the public. By committing to transparency, accountability, and open communication, the SSRA can foster voluntary compliance and establish itself as a credible institution. Furthermore, ongoing investment in staff capacity enables personnel to deliver high-quality services, adapt to technological changes, and act as effective ambassadors for the authority throughout the country. Well-trained staff are key to transforming taxpayer experiences, especially in remote or underserved regions.

Technological adoption, particularly through digital platforms and automation, is another critical pillar. By leveraging modern tools such as e-filing, digital payments, and automated reporting, the SSRA can streamline operations, minimize errors, reduce opportunities for corruption, and significantly cut administrative costs. This not only improves efficiency but also expands access to taxpayer services in regions that are geographically isolated or lack robust infrastructure.

Inclusive stakeholder engagement rounds out this strategic framework. By actively involving citizens, businesses, and civil society organizations in the process, the SSRA can ensure that its policies are responsive and adaptive to real-world feedback. This ongoing dialogue is crucial for building mutual understanding and maintaining the public's trust in the tax system.

Ultimately, these pillars are essential not only for achieving fiscal sustainability but also for advancing the broader goals of nation-building and sovereignty. A modern, effective, and trusted revenue authority forms the backbone of a self-reliant state, capable of delivering public goods, fostering unity, and charting its own path toward development and prosperity.

RECOMMENDATIONS

Prioritize Comprehensive Digitalization: Accelerating the transition to digital tax administration should be at the forefront of the SSRA's strategy. Introducing systems such as e-registration, e-filing, and online payments can significantly minimize revenue leakages by reducing opportunities for manual errors and corruption. Furthermore, digital platforms make it easier for taxpayers in all parts of the country—including remote and underserved areas—to access services, thus improving overall compliance. By embracing comprehensive digitalization,

the SSRA can modernize its operations, enhance efficiency, and extend its reach to a broader taxpayer base.

Invest in Continuous Staff Capacity Building: Building and maintaining a skilled workforce is essential for the SSRA's long-term success. Institutionalizing regular technical, ethical, and customer service training ensures that staff members can adapt to new technologies, uphold the highest standards of integrity, and provide consistent, high-quality support to taxpayers. Such ongoing investment in human capital not only increases organizational effectiveness but also helps create a culture of professionalism and accountability across all jurisdictions.

Strengthen Stakeholder Engagement and Public Education: Sustained engagement with stakeholders and comprehensive public education are crucial for building trust and encouraging voluntary compliance. The SSRA should implement multilingual awareness campaigns and consultations that are carefully tailored to the diverse needs of local communities. By involving civil society, business leaders, and community representatives, the authority can ensure that its policies and messaging resonate widely, address misconceptions, and foster a culture of openness and cooperation.

Promote Transparency and Accountability: Transparency and accountability are vital for cultivating public confidence in the SSRA. Routinely publishing accessible reports on tax collection and public spending demonstrates the authority's commitment to openness and ethical governance. This practice not only reassures citizens that their contributions are being used responsibly but also deters misuse of funds and reduces suspicion, ultimately encouraging greater compliance and participation in the tax system.

Simplify and Streamline Tax Procedures: Complex and cumbersome tax laws and procedures can be significant barriers to compliance. The SSRA should prioritize the regular review and updating of tax legislation and administrative processes to make them more user-friendly. Simplifying forms, clarifying instructions, and reducing unnecessary bureaucratic steps will help minimize the administrative burden on both taxpayers and the authority itself, making it easier for everyone to comply with their obligations.

Recognize and Reward Compliance: Establishing programs that publicly acknowledge and reward compliant taxpayers can reinforce positive behaviors and motivate others to fulfill their tax obligations. Recognition initiatives—such as awards, certificates, or public commendations—demonstrate that compliance is valued and appreciated. This approach not only strengthens the relationship between the SSRA and taxpayers but also contributes to building a culture of accountability and civic pride.

Benchmark and Learn from Regional Successes: The SSRA should regularly monitor and adapt successful innovations and reforms pioneered by other revenue authorities in Africa. By

benchmarking against regional peers and learning from their experiences, the SSRA can identify best practices that are relevant to South Sudan's unique context. Adopting proven solutions and customizing them to fit local needs will enhance the authority's effectiveness and accelerate its journey toward modernization.

By implementing these recommendations, the SSRA will be better equipped to mobilize domestic resources effectively, foster public trust, and support South Sudan's sustainable economic development and sovereignty.

DISCLAIMER

The views and opinions expressed in this paper are solely those of the author and do not necessarily reflect the official policy or position of any organization or institution with which the author is affiliated. The information provided is for academic and informational purposes only.

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