



**Wealth Sharing 3.1 - General Statements**

	<b>CPA Protocol</b>	<b>Interim National Constitution</b>	<b>Blue Nile Interim Constitution</b>	<b>Southern Kordofan Interim Constitution</b>
<b>Wealth Sharing Agreement</b>	<p><b>1 – Guiding Principles</b>                      1.2 The wealth of Sudan shall be shared equitably so as to enable each level of government to discharge its legal and constitutional responsibilities and duties.                      1.4 The sharing and allocation of wealth emanating from the resources of the Sudan shall ensure that the quality of life, dignity and living conditions of all the citizens are promoted without discrimination on grounds of gender, race, religion, political affiliation, ethnicity, language, or region. The sharing and allocation of this wealth shall be based on the premise that all parts of Sudan are entitled to development.</p> <p><b>11.0 DIVISION OF GOVERNMENT ASSETS</b>                      11.1 There shall be a fair and equitable division of government assets. An asset shall in the first instance be allocated to the level of government responsible for the function in respect of which the asset is related (e.g. school buildings to the level of government responsible for education). In the event of a dispute, the Parties agree that such dispute shall be referred to a committee comprising a representative of each of the Parties involved in the dispute and a mutually agreed expert.</p>	<p><b>10. National Economy</b>                      (1)The overarching aims of economic development shall be eradication of poverty, attainment of the Millennium Development Goals, guaranteeing the equitable distribution of wealth, redressing imbalances of income and achieving a decent standard of life for all citizens.</p> <p><b>185. GUIDING PRINCIPLES FOR EQUITABLE SHARING OF RESOURCES AND COMMON WEALTH</b>                      (1) Resources and common wealth of the Sudan shall be shared equitably to enable each level of government to discharge its legal and constitutional responsibilities and duties and to ensure that the quality of life, dignity and living conditions of all citizens are promoted without discrimination on grounds of gender, race, religion, political affiliation, ethnicity, language or region.</p>	<p><b>10. Fairness and Social Welfare</b>                      1. The State shall formulate strategies and policies that ensure social justice among the entire population of the State by ensuring ways of earning a livelihood and jobs and encouraging mutual assistance, self-help, cooperation, and charitable activity.</p> <p><b>93. Guidelines for the Equitable Distribution of State Revenues</b>                      1. State revenues shall be distributed equitably among State agencies and localities to enable each level of government in the State to fulfill its constitutional and legal responsibilities and duties.                      2. The State government must fulfill its obligations to execute transfers to the localities and to distribute financial resources equitably to State</p>	<p><b>11. Fairness and Social Welfare</b>                      1. The State shall formulate strategies and policies that ensure social justice among the entire population of the State by ensuring ways of earning a livelihood and jobs and encouraging mutual assistance, self-help, cooperation, and charitable activity.</p> <p><b>116. Guidelines for the Equitable Distribution of State Revenues</b>                      1. State revenues shall be distributed equitably among State agencies and localities to enable each level of government in the State to fulfill its constitutional and legal responsibilities and duties.                      2. The State Government must fulfill its obligations to execute transfers to the localities and to distribute financial resources equitably to State</p>



**Wealth Sharing 3.1 - General Statements**

CPA Protocol		Interim National Constitution	Blue Nile Interim Constitution	Southern Kordofan Interim Constitution
Southern Kordofan/Blue Nile Protocol	<p><b>8. The State Share in the National Wealth:</b></p> <p>8.1. The National wealth shall be shared equitably between different levels of Government so as to allow enough resources for each level of Government to exercise its constitutional competencies.</p> <p>8.14 There shall be a fair and equitable division of government assets. An asset shall in the first instance be allocated to the level of government responsible for the function in respect of which the asset is related (e.g., school buildings to the level of government responsible for education). In the event of a dispute, the Parties agree that such dispute shall be referred to a committee comprising a representative of each of the Parties involved in the dispute and a mutually agreed expert.</p> <p>8.15 There shall be at the State’s level accounting standards, procedures and fiscal accountability institutions operating in accordance with generally accepted accounting standards and procedures to ensure that funds are distributed according to the agreed Government budget and properly expended having regard to value for money.</p>			



**Wealth Sharing – 3.2 Reconstruction of War-Affected Regions**

	<b>Protocol from CPA</b>	<b>Sudan Interim Constitution</b>
<b>Wealth Sharing Agreement</b>	<p><b>1. Guiding Principles</b></p> <p>1.6 The Parties agree that Nuba Mountains, Southern Blue Nile, Abyei and other war affected areas face serious needs to:</p> <ul style="list-style-type: none"> <li>(i) be able to perform basic government functions,</li> <li>(ii) establish and build civil administration and</li> <li>(iii) rehabilitate and reconstruct/construct the social and physical infrastructure in a post-conflict Sudan.</li> </ul> <p>1.7 That, without prejudice to the provisions of paragraph 1.3 herein, Southern Sudan, and those areas in need of construction/reconstruction, shall be brought up to the same average level of socio-economic and public services standard as the Northern states. To achieve these objectives will take time and effort to build up local institutional, human, and economic capacity. For this purpose, two special funds shall be established as provided herein.</p> <p><b>B. National Reconstruction and Development Fund (NRDF)</b></p> <p>15.4. There shall be established by the Treasury, a National Reconstruction and Development Fund (NRDF) having the mission of developing the war affected areas and least developed areas outside Southern Sudan and a steering committee with appropriate representation from such areas. A member of the Southern Sudan Ministry of Finance shall be a member of the Steering Committee. A report on the income, expenditure and the projects supported by the fund shall be placed before the National Assembly and the Council of States/Regions, which shall exercise oversight over the Fund.</p> <p><b>C. Multi-Donor Trust Funds</b></p> <p>15.5. The Parties recognize the need to establish, during the Pre-Interim Period, two Multi-Donor Trust Funds (MDTFs), one for the National Government and one for the Government of Southern Sudan to support urgent recurrent and investment budget costs under clearly stated criteria of eligible financing components. The Trust Funds shall be operational for the Pre-Interim Period, and shall thereafter be transformed into (i) one MDTF dedicated to the Southern Sudan Reconstruction and Development Fund (the “SRRDF”); and (ii) one MDTF dedicated to the National Reconstruction and Development Fund (the “NRDF”).</p> <p>15.6. The MDTFs shall commence immediately to support, among other things, priority areas of capacity building and institutional strengthening and quick start/impact programs identified by the Parties.</p> <p>15.7. Both funds shall support urgent recurrent and investment budget costs under clearly stated criteria of eligible financing components, and both shall have the right to solicit, raise and collect funds from foreign donors.</p> <p>15.11. During the Pre-Interim Period, the flow of foreign funds shall be through special accounts established in the Bank of Sudan for areas outside Southern Sudan and for Southern Sudan in a commercial bank in Southern Sudan until the Bank of Southern Sudan is established and operational. For the Interim Period: (i) the flow of foreign funds for the National Fund will go through the CBOS; and (ii) for the Southern Fund, the foreign funds will be disbursed through a special account at the Bank of Southern Sudan designated for the Government of Southern Sudan; or through arrangements as specified in the MDTF.</p>	<p><b>185. GUIDING PRINCIPLES FOR EQUITABLE SHARING OF RESOURCES AND COMMON WEALTH</b></p> <p>(4) The State recognizes that Southern Sudan, Southern Kordofan, Blue Nile, Abyei Area and other conflict affected areas face serious needs; they shall be enabled to perform basic government functions, establish civil administration, rehabilitate and reconstruct the social and physical infrastructure in a post-conflict Sudan.</p> <p>(5) There shall be established a National Reconstruction and Development Fund and a Southern Sudan Reconstruction and Development Fund to bring up Southern Sudan, other conflict affected areas and the least developed areas to the national average level of socio-economic and public services standards.</p> <p><b>199. National Reconstruction and</b></p>



**Wealth Sharing – 3.2 Reconstruction of War-Affected Regions**

<b>Protocol from CPA</b>		<b>Sudan Interim Constitution</b>
<b>Southern Kordofan and Blue Nile Protocol</b>	<p><b>8. The State Share in the National Wealth:</b></p> <p>8.5. The general objective of the National Reconstruction and Development Fund (NRDF) is to develop the war affected areas and least developed areas in the Sudan with the aim of bringing these areas to the national average standards and level of development.</p> <p>8.6. In allocating the funds to the war-affected areas and least developed areas, NRDF shall use the effects of war and level of development as the main criteria. The Parties agree to allocate seventy-five percent (75%) of the total fund to the war-affected areas, particularly to Southern Kordofan/Nuba Mountains and Blue Nile States, while the remaining balance shall be earmarked to the least developed areas.</p> <p>8.7. The allocation of funds among the areas affected shall be determined during the Pre-Interim Period by the Joint National Transition Team (JNTT) that shall be established as agreed to in the Wealth Sharing Agreement, within the agreed percentages as in the above paragraph, taking into consideration the actual needs based on the results of Joint Assessment Mission.</p> <p>8.8. The Fiscal and Financial Allocation and Monitoring Commission (FFAMC), as agreed to in the Wealth Sharing Agreement, shall allocate current transfers to Southern Kordofan/Nuba Mountains, Blue Nile and other waraffected areas and least developed areas according to the following criteria:-</p> <ul style="list-style-type: none"> <li>8.8.1. Population;</li> <li>8.8.2. Minimum expenditure responsibilities;</li> <li>8.8.3. Human Development Index / Social Indicators (social development factor);</li> <li>8.8.4. Geographical area (cost disability factor);</li> <li>8.8.5. Fiscal effort (internal revenue effort); and</li> <li>8.8.6. The effect of war factor.</li> </ul> <p>8.9. In addition to the budgetary allocations and the two states' share in the NRDF, the President shall allocate an amount of money to each of the two states.</p>	<p><b>Development Fund</b></p> <p>There shall be established by the National Treasury, a National Reconstruction and Development Fund having the mission of developing the conflict affected areas and the least developed areas of Northern Sudan. It shall be managed by a committee with appropriate representation from such areas and a member of the Southern Sudan Ministry of Finance. A report on the income and expenditure for the projects supported by the Fund shall be tabled before the National Assembly and the Council of States.</p>
	<b>Blue Nile Interim Constitution</b>	<b>Southern Kordofan Interim Constitution</b>
	<p>4. The State shall be responsible for promoting regions that require social and economic uplifting and improved public services. The State shall seek to build local institutional, human, and economic capacities</p>	<p>4. The State shall be responsible for promoting regions that require social and economic uplifting and improved public services. The State shall seek to build local institutional, human, and economic capacities, with a focus on the areas most damaged by the war.</p>



**Wealth Sharing – 3.3 Wealth Sharing Monitoring and Accountability**

	Protocol from CPA	Sudan Interim Constitution	Blue Nile Interim Constitution	Southern Kordofan Interim Constitution
Wealth Sharing Agreement	<p><b>8. FISCAL AND FINANCIAL ALLOCATION AND MONITORING COMMISSION (FFAMC)</b></p> <p>8.1 To ensure transparency and fairness both in regard to the allocation of nationally collected funds to the states/regions and the Government of Southern Sudan, a Fiscal and Financial Allocation and Monitoring Commission shall be established. This body shall be comprised of experts nominated by the various states/regions, the Government of Southern Sudan and the National Government. Decision making arrangements of the FFAMC shall be as agreed to by the Parties.</p> <p>8.2 The FFAMC shall undertake the following duties and responsibilities:</p> <p>8.2.1 Monitor and ensure that equalization grants from the National Revenue Fund are promptly transferred to respective levels of government;</p> <p>8.2.2 Ensure appropriate utilization and sharing of financial resources;</p> <p>8.2.3 Ensure that resources allocated to war affected areas are transferred in accordance with agreed upon formulae; and</p> <p>8.2.4 Ensure transparency and fairness in the allocation of funds to the GOSS and states/regions according to established ratios or percentages stipulated in this Agreement.</p> <p><b>12.0 ACCOUNTING STANDARDS AND PROCEDURES AND FISCAL ACCOUNTABILITY</b></p> <p>12.1 All levels of government shall comply with generally accepted accounting standards and procedures. There shall be institutions at the state/region, Government of Southern Sudan and National levels to ensure that funds are distributed according to the agreed government budget, and properly expended having regard to value for money</p>	<p><b>198. Fiscal and Financial Allocation and Monitoring Commission</b></p> <p>(1) A Fiscal and Financial Allocation and Monitoring Commission shall be established, to ensure transparency and fairness both in regard to the allocation of nationally collected funds to the Government of Southern Sudan and the states.</p> <p>(2) The Fiscal and Financial Allocation and Monitoring Commission shall undertake the following duties and responsibilities:-</p> <p>(a) monitor and ensure that equalization grants from the National Revenue Fund are promptly transferred to respective levels of government,</p> <p>(b) guarantee appropriate utilization and sharing of financial resources,</p> <p>(c) ensure that revenues allocated to conflict affected areas are transferred in accordance with agreed formulae,</p> <p>(d) safeguard transparency and fairness in the allocation of funds to the Government of Southern Sudan and the states according to established ratios or percentages stipulated in this Constitution.</p> <p><b>204. Accounting Procedures, Standards and Fiscal Accountability</b></p> <p>(1) All levels of government shall comply with generally accepted accounting procedures, standards and fiscal accountability to ensure that public funds are allocated and expended according to the budget of such level of government.</p>	<p><b>8. The State Economy</b></p> <p>2. The State shall be represented in the Fiscal Revenue Allocation and Monitoring Commission. The State shall seek to benefit from its nationally allocated share of revenues.</p>	<p><b>116. Guidelines for the Equitable Distribution of State Revenues</b></p> <p>13. The State shall be entitled to be represented in the Fiscal Revenue Allocation and Monitoring Commission to ensure that the State receives the entire fair share of national resources.</p>



**Wealth Sharing – 3.3 Wealth Sharing Monitoring and Accountability**

Protocol from CPA		Sudan Interim Constitution	Blue Nile Interim Constitution	Southern Kordofan Interim Constitution
Southern Kordofan /Blue Nile	<p><b>8. The State Share in the National Wealth:</b>                      8.4. The state shall be represented in the Fiscal and Financial Allocation and Monitoring Commission, which shall ensure transparency and fairness in regard to allocation of the share due to the state from the Nationally collected revenues and ensure that allocations due to the state are not withheld.</p>			



**Wealth Sharing - 3.4 Oil Revenue Sharing**

<b>Protocol from CPA</b>		<b>Sudan Interim Constitution</b>
<b>Wealth Sharing Agreement</b>	<p><b>5.0 GUIDING PRINCIPLES FOR SHARING OIL REVENUE</b></p> <p>5.1 The Parties agree that the basis for an agreed and definitive framework for the sharing of the wealth emanating from oil resources of Southern Sudan shall include the following:</p> <p>5.1.1 The framework for sharing wealth from the extraction of natural resources should balance the needs for national development and reconstruction of Southern Sudan.</p> <p>5.2 The Parties agree that a formula for sharing the revenue from oil resources shall be as set forth in this Agreement.</p> <p>5.3 For the purposes of this Agreement ‘Net revenue from oil’ shall be the sum of the net revenue (i) from exports of government oil and (ii) from deliveries of government oil to the refineries. Exports shall be valued at the actual Free on Board (FOB) export prices less the charges to deliver the oil to any export destination including pipeline and management charges. Oil delivered to the refinery shall be valued at the average FOB export prices during the last calendar month in which there was an export sale less the charges that would have been incurred to deliver the oil to any export destination including pipeline and management charges.</p> <p>5.4 An Oil Revenue Stabilization Account shall be established from government oil net revenue derived from actual export sales above an agreed benchmark price. The benchmark price will be established annually as part of the national budget reflecting changing economic circumstances.</p> <p>5.5 The Parties agree that at least two percent (2%) of oil revenue shall be allocated to the oil producing states/regions in proportion to output produced in such states/regions.</p> <p>5.6 After the payment to the Oil Revenue Stabilization Account and to the oil producing states/regions, fifty percent (50%) of net oil revenue derived from oil producing wells in Southern Sudan shall be allocated to the Government of Southern Sudan (GOSS) as of the beginning of the Pre- Interim Period and the remaining fifty percent (50%) to the National Government and States in Northern Sudan.</p> <p>5.7 A Future Generation Fund shall be established once national oil production reaches two (2) million barrels per day. This production criterion may, as part of the National Government’s normal budget process, be reduced down to one (1) million barrels per day.</p> <p>5.8 The Parties agree that all funds/special accounts referred to in this Agreement and future accounts shall be on-budget operations.</p>	<p><b>192. Sharing Oil Revenue</b></p> <p>(1) The framework for sharing wealth from the extraction of natural resources, emanating from Southern Sudan shall balance the needs for national development and reconstruction of Southern Sudan.</p> <p>(2) Net revenue from oil shall be the sum of the net revenue:-                      (a) from exports of government oil, and                      (b) from deliveries of government oil to the local refineries.</p> <p>(3) Exports shall be valued at the actual Free on Board export prices less the charges to deliver the oil to any export destination including pipeline and management charges. Oil delivered to the local refinery shall be valued at the average Free on Board export prices during the last calendar month in which there was an export sale less the charges that would have been incurred to deliver the oil to any export destination including pipeline and management charges.</p> <p>(4) An Oil Revenue Stabilization Account shall be established from government oil net revenue derived from actual export sales above an agreed benchmark price. The benchmark price will be established annually as part of the national budget.</p> <p>(5) At least two percent of oil revenue shall be allocated to the oil producing states in proportion to output produced in the state, without prejudice to the special arrangements of Abyei Area.</p> <p>(6) After the payment to the Oil Revenue Stabilization Account and to the oil producing states, fifty percent of net oil revenue derived from oil producing wells in Southern Sudan shall be allocated to the Government of Southern Sudan as of the beginning of the pre-interim period and the remaining fifty percent to the National Government and states in Northern Sudan.</p> <p>(7) A Future Generation Fund shall be established once national oil production reaches one million barrels per day.</p> <p>(8) All funds and special accounts referred to in this Constitution and future accounts shall be on-budget operations in accordance with the public budget.</p>
	<p style="text-align: center;"><b>South Kordofan/Blue Nile Protocol</b></p> <p><b>8. The State Share in the National Wealth:</b></p> <p>8.3. Oil producing state is entitled to two percent (2%) of the oil produced in that state, as specified in the Wealth Sharing Agreement.</p>	



**Wealth Sharing – 3.5 Fiscal Decentralization**

Protocol from CPA	Sudan Interim Constitution	Blue Nile Interim Constitution	Southern Kordofan Interim Constitution
<p><b>Wealth Sharing Agreement</b></p> <p><b>1 – Guiding Principles</b>            1.2 The wealth of Sudan shall be shared equitably so as to enable each level of government to discharge its legal and constitutional responsibilities and duties.            1.8 That revenue sharing should reflect a commitment to devolution of power and decentralisation of decision-making in regard to development, service delivery and governance.            1.11 This Agreement sets out the respective types of income, revenue, taxes and other sources of wealth to which the various levels of government are entitled.</p>	<p><b>185. Guiding Principles</b>            (6) Revenue sharing shall reflect a commitment to devolution of powers and decentralisation of decision-making in regard to development, service delivery and governance.            (11) No level of government shall withhold any allocation or financial transfers due to any other level of government. In case of dispute, any level of government, after attempting amicable solution, may initiate proceedings in the Constitutional Court and before Southern Sudan Supreme Court in the case of governments in Southern Sudan.</p> <p><b>209. Government Liabilities and Assets</b>            (1) Any debt or liability incurred by any level of government shall be the responsibility of that level of government.            (2) There shall be a fair and equitable division of government assets. An asset shall in the first instance be allocated to the level of government responsible for the function in respect of which the asset is related. In the event of a dispute, such dispute shall be referred to a committee comprising a representative of each of the parties involved in the dispute and a mutually agreed expert. The decision of the committee shall be final and binding.</p>	<p><b>93. Guidelines for the Equitable Distribution of State Revenues</b>            1. State revenues shall be distributed equitably among State agencies and localities to enable each level of government in the State to fulfill its constitutional and legal responsibilities and duties.            2. The State government must fulfill its obligations to execute transfers to the localities and to distribute financial resources equitably to State localities.            3. State resources shall be divided and distributed based on each locality’s right to development and to enhance its citizens’ life style, dignity, and living conditions without discrimination.            4. The State shall be responsible for promoting regions that require social and economic uplifting and improved public services. The State shall seek to build local institutional, human, and economic capacities.            7. Without prejudice to the generality of the provisions of Article 185 (9) of the Interim National Constitution of 2005, this Constitution shall specify the types of income, revenues, taxes, fees, and other fiscal levies to which the local and State government shall be entitled.</p>	<p><b>116. Guidelines for the Equitable Distribution of State Revenues</b>            1. State revenues shall be distributed equitably among State agencies and localities to enable each level of government in the State to fulfill its constitutional and legal responsibilities and duties.            2. The State Government must fulfill its obligations to execute transfers to the localities and to distribute financial resources equitably to State localities.            3. State resources shall be divided and distributed based on each locality’s right to development and to enhance its citizens’ life style, dignity, and living conditions and fight poverty without discrimination.            6. Without prejudice to the generality of the provisions of Article 185 (9) of the Interim National Constitution of 2005, this Constitution shall specify the types of income, revenues, taxes, fees, and other fiscal levies to which the local and State Government shall be entitled.            8. No level of government may block the allocations or financial transfers due to another level. In the event of a dispute, any level of government may, after attempting to reach an amicable settlement, resort to the Constitutional court.</p>





**Wealth Sharing – 3.5 Fiscal Decentralization**

<p><b>Southern Kordofan and Blue Nile Protocol</b></p>	<p><b>8. The State Share in the National Wealth:</b></p> <p>8.1. The National wealth shall be shared equitably between different levels of Government so as to allow enough resources for each level of Government to exercise its constitutional competencies.</p> <p>8.14 There shall be a fair and equitable division of government assets. An asset shall in the first instance be allocated to the level of government responsible for the function in respect of which the asset is related (e.g., school buildings to the level of government responsible for education). In the event of a dispute, the Parties agree that such dispute shall be referred to a committee comprising a representative of each of the Parties involved in the dispute and a mutually agreed expert.</p> <p>8.15 There shall be at the State’s level accounting standards, procedures and fiscal accountability institutions operating in accordance with generally accepted accounting standards and procedures to ensure that funds are distributed according to the agreed Government budget and properly expended having regard to value for money.</p>			
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**Power Sharing – 3.6 Sources of Revenue**

	<b>Protocol from CPA</b>	<b>Interim National Constitution</b>	<b>Blue Nile Interim Constitution</b>	<b>Southern Kordofan Interim Constitution</b>
<b>Southern Kordofan and Blue Nile Protocol</b>	<p><b>Schedule (D): State Revenue Sources</b> The state shall be entitled to raise and collect the taxes and revenues from the sources listed hereunder:-</p> <ol style="list-style-type: none"> <li>1. State land and property tax and royalties;</li> <li>2. Service charges for state services;</li> <li>3. Licenses;</li> <li>4. State personal income tax;</li> <li>5. Tourism levies;</li> <li>6. Share of natural resource revenues;</li> <li>7. State Government projects;</li> <li>8. Stamp duties;</li> <li>9. State agricultural taxes;</li> <li>10. Loans and borrowing in accordance with the national macroeconomic policy framework;</li> <li>11. Excise taxes;</li> <li>12. Border trade charges or levies in accordance with National legislation;</li> <li>13. Other state taxes which do not encroach on National taxes; and</li> <li>14. Grants in Aid and Foreign Aid through the National Government.</li> </ol>	<p><b>195. Sources of States Revenue</b> The states may legislate for raising revenue or collecting taxes from the following sources:-</p> <ol style="list-style-type: none"> <li>(a) state land and property tax and royalties,</li> <li>(b) service charges for state services,</li> <li>(c) licenses,</li> <li>(d) state personal income tax,</li> <li>(e) levies on tourism,</li> <li>(f) state share of oil revenue as is set out in Article 192(5) of this Constitution,</li> <li>(g) state government projects and national parks,</li> <li>(h) stamp duties,</li> <li>(i) agricultural taxes,</li> <li>(j) grants-in-aid and foreign aid,</li> <li>(k) excise duties,</li> <li>(l) border trade charges or levies in accordance with national legislation,</li> <li>(m) other state taxes, which do not encroach on National or Southern Sudan Government taxes,</li> <li>(n) loans and borrowing in accordance with Article 203 of this Constitution,</li> <li>(o) any other tax as may be determined by law.</li> </ol>	<p><b>SECTION 3 - THE STATE'S INCOME SOURCES</b> <b>96.</b> The State may impose and collect taxes and revenues from the following sources:</p> <ol style="list-style-type: none"> <li>a. State lands, property taxes, and the proceeds of property.</li> <li>b. Fees for State services.</li> <li>c. Licenses.</li> <li>d. The State's personal income tax.</li> <li>e. Tourism fees.</li> <li>f. The State's share of the proceeds of natural resources.</li> <li>g. Projects of the State government.</li> <li>h. Stamp fees.</li> <li>i. State agricultural taxes.</li> <li>j. Loans and borrowing in the framework of the national macroeconomic policy.</li> <li>k. Production fees.</li> <li>l. Fees for border trade or collection fees according to national legislation.</li> <li>m. External grants and assistance through the National Government.</li> <li>n. Other State taxes that do not conflict with national taxes.</li> <li>o. Allocations made by the President of the Republic under paragraph 8.9 of the Protocol on the Resolution of the Conflict in the Southern Kordofan/Nuba Mountains and Blue Nile States.</li> </ol>	<p><b>SECTION 2 - THE STATE'S INCOME SOURCES</b> <b>117.</b> The State may promulgate legislation to collect resources from or impose taxes on the sources mentioned below:</p> <ol style="list-style-type: none"> <li>a. The proceeds of State lands and real estate.</li> <li>b. Fees for State services.</li> <li>c. Licenses.</li> <li>d. The State's personal income tax.</li> <li>e. Taxes on tourism.</li> <li>f. Projects of the State Government and national reserves.</li> <li>g. Stamp fees.</li> <li>h. Agricultural taxes.</li> <li>i. External grants and assistance.</li> <li>j. Taxes and fees imposed on border trade or collection fees according to national legislation.</li> <li>k. Any other State taxes that do not conflict with national taxes.</li> <li>l. Loans and borrowing as provided in article 203 of the Interim National Constitution.</li> <li>m. Any other taxes provided by the law.</li> <li>n. The state's share of the proceeds of oil and natural resources as stated in article 192 (5) of the Interim National Constitution.</li> <li>o. Allocations made by the President of the Republic under paragraph 8.9 of the Protocol on the Resolution of the Conflict in the Southern Kordofan/Nuba Mountains and Blue Nile States.</li> </ol>



**Power Sharing – 3.6 Sources of Revenue**

Protocol from CPA		Interim National Constitution	Blue Nile Interim Constitution	Southern Kordofan Interim Constitution
<b>Wealth Sharing Agreement</b>	<p><b>6 SHARING OF NON-OIL REVENUE</b></p> <p>6.1 The National Government shall be entitled to legislate, raise and collect the below-listed taxes and to collect revenue from these sources:</p> <p>6.1.1 National Personal Income Tax;</p> <p>6.1.2 Corporate or Business Profit Tax;</p> <p>6.1.3 Customs Duties and import taxes; and</p> <p>6.1.4 Sea-ports and Airports Revenue;</p> <p>6.1.5 Service charges;</p> <p>6.1.6 Oil revenues as set out herein;</p> <p>6.1.7 National Government Enterprises and projects;</p> <p>6.1.8 VAT or GST or other retail taxes on goods and services;</p> <p>6.1.9 Excise Tax;</p> <p>6.1.10 Any other tax as agreed upon in these negotiations;</p> <p>6.1.11 Loans, including borrowing from the Central Bank and the public.</p>			