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Sudan: Statistical Annex

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SUDAN

Statistical Annex

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Table 1. Sudan: Origin of Gross Domestic Product, 1993/94-97 1/

	1993/94	1994/95	1995/96	1995	1996	1997
(In billions of Sudanese pounds)						
GDP at constant factor cost	7,812	8,165	8,518	9,967	10,438	11,016
Agriculture	2,793	3,178	3,471	4,177	4,696	5,288
Crops	1,528	1,835	2,051	1,953	2,245	2,699
Irrigated crops	991	1,102	1,392	1,025	1,392	1,572
Rainfed mechan. crops	206	273	228	266	229	361
Rainfed tradit. crops	330	460	431	663	624	766
Livestock	990	1,010	1,060	1,892	2,091	2,215
Forestry and fishing	275	333	360	331	360	374
Industry	1,383	1,407	1,498	1,406	1,509	1,542
Mining and quarrying	12	13	90	13	90	105
Manufacturing	715	653	671	652	682	690
Electricity and water	191	193	199	193	199	207
Construction	465	548	538	548	538	540
Services	3,637	3,580	3,549	4,385	4,233	4,186
Government services	704	630	585	837	780	719
Other services	2,933	2,950	2,965	3,548	3,453	3,467
GDP deflator (1981/82 = 100)	20,702	35,772	84,779	41,928	97,884	143,836
GDP at current factor cost	1,617,240	2,920,781	7,221,722	4,179,000	10,217,132	15,845,036
Indirect taxes less subsidies	63,157	130,823	140,000	135	274	274
GDP at current market prices	1,680,397	3,051,604	7,361,722	4,179,135	10,217,408	15,845,310
(Annual percentage change)						
GDP at constant factor cost	4.3	4.5	4.3	...	4.7	5.5
Agriculture	6.2	13.8	9.2	...	12.4	12.6
Crops	1.2	20.1	11.8	...	14.9	20.2
Irrigated crops	18.0	11.2	26.3	...	35.9	12.9
Rainfed mechan. crops	-47.0	32.5	-16.5	...	-13.8	57.6
Rainfed tradit. crops	18.0	39.2	-6.3	...	-5.9	22.8
Livestock	11.2	2.0	5.0	...	10.5	5.9
Forestry and fisheries	19.6	21.1	8.1	...	8.8	3.9
Industry	4.1	1.8	6.4	...	7.3	2.2
Mining and quarrying	0.0	8.3	592.3	...	581.8	16.7
Manufacturing	-2.1	-8.7	2.7	...	4.6	1.2
Electricity and water	9.1	1.2	3.0	...	3.2	4.0
Construction	12.9	17.8	-1.8	...	-1.8	0.4
Services	3.0	-1.6	-0.9	...	-3.5	-1.1
Government services	7.3	-10.5	-7.2	...	-6.8	-7.8
Other services	2.0	0.6	0.5	...	-2.7	0.4
(Sources of GDP growth, in percentage points)						
GDP at constant factor cost	4.3	4.5	4.3	...	4.7	5.5
Agriculture	2.2	4.9	3.6	...	5.1	5.7
Crops	0.2	3.9	2.6	...	3.6	4.3
Irrigated crops	2.0	1.4	3.6	...	5.9	1.7
Rainfed mechan. crops	-2.4	0.9	-0.6	...	-0.4	1.3
Rainfed tradit. crops	0.7	1.7	-0.4	...	-0.3	1.4
Livestock	1.3	0.3	0.6	...	1.3	1.2
Forestry and fisheries	0.6	0.7	0.3	...	0.4	0.1
Industry	0.7	0.3	1.1	...	1.3	0.3
Mining and quarrying	0.0	0.0	0.9	...	6.1	0.1
Manufacturing	-0.2	-0.8	0.2	...	0.4	0.1
Electricity and water	0.2	0.0	0.1	...	0.1	0.1
Construction	0.7	1.1	-0.1	...	-0.1	0.0
Services	1.4	-0.7	-0.4	...	-1.4	-0.5
Government services	0.6	-0.9	-0.6	...	-0.5	-0.6
Other services	0.8	0.2	0.2	...	-0.9	0.1

Sources: Ministry of Economics, Planning, and Investment; and Fund staff estimates.

1/ Data were reported based on fiscal year until 1995, and on calendar year from 1995.

Table 2. Sudan: Indicators of Selected Agricultural Crops, 1993/94-1996/97 1/

(Area in thousands of feddans; production in thousands of metric tons; and yield in kilograms per feddan)

	Irrigated			Rainfed			Total			
	Area	Production	Yield	Mechanized		Traditional		Area	Production	Yield
				Area	Production	Area	Production			
Cotton										
1993/94	278	144	518	4	4	0	0	292	148	507
1994/95	420	256	610	3	3	0	0	438	259	591
1995	534	300	562	7	7	0	0	589	307	521
1996 Est.	586	286	488	7	7	84	4	690	297	430
1997 Est.	591	309	523	0	0	103	313	594	622	1,187
Dura (Sorghum)										
1993/94	904	602	666	7,896	1,473	187	311	11,152	2,386	214
1994/95	1,181	726	615	7,730	1,623	210	878	13,303	3,227	243
1995	737	512	695	6,843	1,379	202	542	11,277	2,433	216
1996 Est.	877	888	1,013	10,345	2,388	231	903	15,602	4,179	268
1997 Est.	875	894	1,021	10,324	2,402	233	885	15,586	4,181	268
Groundnuts										
1993/94	293	254	867	0	0	0	174	1,858	428	230
1994/95	299	262	876	0	0	0	452	2,113	714	338
1995	350	326	931	0	0	0	412	2,580	738	286
1996 Est.	359	342	953	0	0	0	473	2,251	815	362
1997 Est.	...	...	...	0	0	0	...	...	...	...
Wheat										
1993/94	851	475	558	0	0	0	0	851	475	558
1994/95	656	443	675	0	0	0	2	662	445	672
1995	691	520	753	0	0	0	7	709	527	743
1996 Est.	757	628	830	0	0	0	14	784	642	819
1997 Est.	782	636	813	0	0	0	0	782	636	813
Millet										
1993/94	2	1	300	162	27	166	193	2,545	221	87
1994/95	10	2	180	76	10	132	961	7,707	973	126
1995	8	2	250	58	8	138	375	5,758	385	67
1996 Est.	10	2	200	168	27	161	411	3,889	440	113
1997 Est.	898	643	982	0	0	0	384	4,491	1,027	229
Total 1/										
1993/94	2,328	1,476	634	8,072	1,504	186	678	16,698	3,658	219
1994/95	2,566	1,689	658	7,824	1,636	269	2,293	24,223	5,618	232
1995	2,320	1,660	716	6,956	1,394	200	1,336	20,913	4,390	210
1996 Est.	2,589	2,146	829	10,596	2,422	229	1,805	23,216	6,373	275
1997 Est.	3,505	2,824	806	10,324	2,402	233	2,055	23,704	7,281	307

Source: Ministry of Agriculture.

1/ Excludes fruits and vegetables that account for a large portion of agricultural output.

Table 3. Sudan: Consumer Price Index, 1992–December 1997 1/

(Index, January 1990 = 100)

	Index	12-Month Percentage Change	Monthly Percentage Change
1992	863	150	...
1993	1,888	119	...
1994	3,881	106	...
1995	6,629	71	...
1996	14,203	114	...
1997	18,754	32	
1996			
January	7,059	84	6.5
February	7,662	97	8.5
March	8,141	103	6.2
April	8,768	116	7.7
May	9,252	119	5.5
June	11,612	162	25.5
July	12,412	157	6.9
August	13,686	165	10.3
September	13,963	157	2.0
October	14,595	159	4.5
November	14,519	133	-0.5
December	14,203	114	-2.2
1997			
January	14,215	101	0.1
February	14,730	92	3.6
March	15,450	90	4.9
April	15,330	75	-0.8
May	15,712	70	2.5
June	16,461	42	4.8
July	17,022	37	3.4
August	18,083	32	6.2
September	17,731	27	-1.9
October	17,350	19	-2.2
November	18,418	27	6.2
December	18,754	32	1.8

Sources: Statistics Department of the Ministry of Finance.

1/ Middle income index covering greater Khartoum area.

Table 4. Sudan: Central Government Operations, 1993/94-97 1/

	1993/94	1994/95	1995	1996	Est. 1997
(In billions of Sudanese pounds)					
Total revenue	106	285	365	629	1,080
Tax revenue	106	212	289	533	820
Nontax revenue	0	73	76	97	260
Total expenditure (including interest arrears)	356	671	1,005	2,722	2,868
Expenditure excluding interest arrears	199	338	504	975	1,207
Current expenditure 2/	151	278	376	727	1,114
Wages and salaries	29	49	60	220	375
Goods and services	65	98	156	244	458
Transfers	35	80	38	56	47
Interest paid	5	25	40	100	101
Other 2/	17	26	82	107	133
Extrabudgetary	0	0	58	192	0
Capital expenditure and net lending	0	60	67	56	93
Interest arrears on external debt	157	333	501	1,747	1,661
Overall deficit (on an accrual basis)	-250	-386	-640	-2,093	-1,788
Overall deficit (on a cash basis)	-93	-53	-135	-346	-127
Financing	93	53	131	346	127
External	21	33	42	22	26
Domestic bank borrowing (net) 3/	79	23	89	324	101
Exceptional domestic borrowing	-7	-3	0	...	...
Float	...	...	4	...	...
(As percent of GDP)					
Total revenue	7.8	9.4	8.7	6.2	6.8
Total expenditure (including interest arrears)	21.2	22.0	24.0	26.7	18.2
Total expenditure (excluding interest arrears)	11.9	11.1	12.0	9.6	7.6
Total expenditure excluding interest payments and arrears	11.6	10.3	11.1	8.6	7.0
Development expenditure	1.7	2.0	1.6	0.5	0.6
Overall balance (on an accrual basis)	-13.4	-12.7	-15.3	-20.5	-11.3
Overall balance (on a cash basis)	-4.1	-1.7	-3.2	-3.4	-0.8
Primary balance	-3.8	-0.9	-2.3	-2.4	-0.2

Sources: Ministry of Finance; Bank of Sudan; and Fund staff projections.

1/ Starting in 1996, all official accounting moved from a fiscal year (July-June) to a calendar year basis.

2/ Starting in 1995, includes expenditures on commodity aid.

3/ As reported in the monetary survey by the Bank of Sudan.

Table 5. Sudan: Monetary Survey and Factors Affecting Liquidity,
1993/94-1997

(In billions of Sudanese pounds, unless otherwise stated)

	1993/94	1994/95	1995	1996	Est. 1997
Net foreign assets	-601	-1,642	-2,572	-4,462	-5,115
Bank of Sudan	-684	-1,472	-2,712	-4,719	-5,515
Commercial banks	83	100	141	257	401
Net domestic credit	214	272	399	817	992
Net claims on central government	143	160	251	472	573
Claims on nongovernment sector	71	112	148	342	419
Other items (net)	36	113	205	187	240
Counterpart to valuation changes	669	1,745	2,674	4,624	5,480
Money and quasi-money	317	489	706	1,166	1,597
Currency	112	177	249	444	585
Demand deposits	77	129	168	328	432
Savings and investment deposits in LSd	28	41	62	87	132
Deposits in foreign currency	100	143	227	306	449
	(Percentage change)				
Net domestic credit	82.5	27.1	46.7	104.8	21.4
Net claims on central government	53.2	11.9	56.9	88.0	21.4
Credit to nongovernment sectors 1/	29.3	57.7	32.1	131.1	22.5
	(Change as percent of initial broad money)				
Net foreign assets	-113.8	-328.5	-326.3	-267.9	-56.0
Net domestic credit	49.2	18.6	32.7	59.3	15.0
Net claims on central government	31.7	5.5	22.0	31.7	8.4
Claims on non-government sectors 1/	17.5	13.1	10.7	27.5	6.7
Other items, net	17.6	24.3	34.8	-2.6	4.5
Valuation counterpart	136.1	339.9	333.0	276.3	73.4
Money and quasi-money	89.1	54.2	74.2	65.2	37.0
	(In millions of U.S. dollars)				
Memorandum items:					
Net foreign assets of Bank of Sudan 2/	-3,166	-3,324	-3,237	-3,232	-3,203
Foreign currency deposits	325	272	271	210	261
Velocity of money 3/	7.2	7.0	7.8	10.7	11.4
Deposits in foreign currency (as percent of broad money)	31.6	29.2	32.2	26.2	28.1

Sources: Bank of Sudan; and Fund staff projections.

1/ Private sector and nonfinancial public enterprises.

2/ Net reserve assets.

3/ Nominal GDP divided by the monthly average of money and quasi-money during the period.

Table 6. Sudan: Summary Balance of Payments, 1993/94-97

	1993/94	1994/95	1995	1996	Est. 1997
(In millions of U.S. dollars)					
Trade balance	-724.8	-601.7	-663.2	-927	-975
Exports, f.o.b.	502.6	421.7	555.6	620	580
Cotton	95.9	95.5	123	128	111
Gum arabic	81	44.7	51.4	29	23
Livestock	89.8	61.7	84.1	81	73
Sesame	76.7	60.6	80.6	141	117
Other	159.2	159.2	216.6	241	255
Imports, c.i.f.	-1,227.4	-1,023.4	-1,218.8	-1,547	-1,555
Foodstuffs	-204.8	-181.4	-214.5	-232	-243
Petroleum	-230.4	-178.2	-194.2	-306	-299
Manufactured goods	-293.2	-228.6	-276.6	-298	-285
Other	-499.1	-435.2	-533.5	-658	-593
Oil-pipeline related exports	0	0	0	-53	-135
Services (net)	-10	-5.1	-5.5	-29	-25
Receipts	113.7	74.7	131.6	52	33
Payments	-123.7	-79.8	-137	-81	-59
Income (net)	-885.7	-936.3	-914.4	-953	-1,099
Receipts	1.4	1.3	1.9	5	14
Payments	-887.1	-937.6	-916.3	-958	-1,113
<i>Of which:</i>					
Public interest payments due 1/ (Total cash payments)	-868.3 -20.4	-931.2 -30.4	-912.6 -26.9	-956 -18.6	-1,108 -4.2
Current transfers (net)	123.7	122.1	103.9	61	107
Private transfers (net)	54.4	81.4	60.1	21	92
Public transfers (Cash and commodity aid)	69.3	40.7	43.8	40	15
Current account balance	-1,496.8	-1,421	-1,479.2	-1,848	-1,992
Excluding public transfers	-1,566.1	-1,461.7	-1,523	-1,888	-2,007
Capital account	18.8	11.6	10.6	8	4
Project aid	18.8	11.6	10.6	8	4
Financial Account (net)	-324.5	114.2	75.0	-123	-118
Disbursements	97.7	76.7	86.0	27	17
Cash and commodity loans	45.2	20.9	22.9	12.7	0.2
Project loans	52.5	55.8	63.1	15.9	16.3
Amortization	-374	-311.8	-298.0	-280	-233
Short-term capital flows (net) 2/	9.9	273.3	330.6	121	40
Commercial banks reserve (net) (increase -)	-58	76	-54	7	58
Errors & omissions and other private capital	603.5	114.6	282.0	785	826
Overall balance	-1,199.0	-1,180.7	-1,110.5	-1,178	-1,280

Table 6. Sudan: Summary Balance of Payments, 1993/94-97

	1993/94	1994/95	1995	1996	Est. 1997
Change in official reserves (increase -)	32.5	-1.3	-22.5	-13	-23
IMF (net)	49.5	-2.3	-2.5	-10	-23
Change in arrears on repurchases	0	-32.4	-39.7	-36	-57
Change in arrears on charges 3/	49.5	30.1	37.2	26	34
Other	-17	1	-20.0	-3	1
Debt relief and restructuring 4/	0	29	29	0	0
Net change in non-Fund arrears	1,166.5	1,153	1,104	1,191	1,302
	(In percent of GDP)				
Trade balance	-11.5	-8.5	-9.3	-12.2	-12.0
Current account	-23.8	-20.1	-20.8	-24.4	-24.4
Non-interest Current Account	-10	-6.9	-8	-11.8	-10.8
Overall balance	-19.1	-16.7	-15.7	-15.5	-15.7
Exports, f.o.b.	8	6	7.8	8.2	7.1
Imports, c.i.f.	19.5	14.4	17.2	20.4	19.1
External debt service due	19.8	17.5	16.9	16.3	16.4
Total external debt service paid (including arrears)	0.5	0.9	1.0	0.7	0.8
<i>Of which:</i>					
Interest payments	0.3	0.4	0.4	0.2	0.1
External outstanding debt (in billions of U.S. dollars)	17.8	18.7	19.8	20.7	21.7
(In percent of GDP)	283.2	263.9	279	272.5	266.3
(In percent of current account receipts)	2,276.8	2,509.9	1,912.3	2,303.6	2,162.3
External arrears (in billions of U.S. dollars)	13.6	14.8	16.3	17.4	18.7
External debt service due (in percent c.a. receipts)	159.1	166.9	115.9	137.7	133.5
Actual debt payments (in percent of c.a. receipts)					
(Including arrears payments to the Fund)	3.9	9.2	7.0	6.3	6.1

Source: Staff estimates based on information provided by the Sudanese authorities.

1/ Includes estimates of late interest accrued during the year and Fund special charges.1

2/ Net short-term trade and other credit facilities of the Bank of Sudan and commercial banks.

3/ Including refunds of burden sharing.

4/ In May 1995, reflects a restructuring debt operation with the African Development Bank Group amounting to US\$29 million.

Table 7. Sudan: Main Commodities Subject to Excise, Sales, and Consumption Taxes, and their Rates, 1997

(In percent, unless otherwise stated)

Commodity	Excise Tax	Sales Tax	Consumption Tax
Tobacco (F)	150	n.a.	10
Cement (F)	LSd 100,000 per ton	n.a.	10
Soft drinks (F/S)	7	n.a.	10
Biscuits and cakes (S)	6	0	n.a.
Tomato paste (S)	0	0	n.a.
Flour (F)	0	n.a.	0
Edible oils (S)	2	0	n.a.
Ready made clothes (S)	0	0	n.a.
Shoes (S)	0	0	n.a.
Sweets (S)	2	0	n.a.
Soap—toilette (S)	10	0	n.a.
Soap—regular (S)	0	10	n.a.
Perfumes/cosmetics (S)	20	10	n.a.
Toothpaste (S)	0	10	n.a.
Tires (F)	5	n.a.	10
Tubes and pipes (S)	10	10	n.a.
Batteries/electric flashlights (F)	10	n.a.	10
Household materials (S)	10	10	n.a.
Paints and polishes (F)	20	n.a.	10

Source: Data provided by the Sudanese authorities.

F: Revenues collected are transferred to the Central Government.

S: Revenues collected are transferred to the State Governments.

F/S: Revenues collected are shared by the Central and State Governments.

Table 8. Sudan: Selected Commodities Subject to Import Tariffs
and Consumption Tax, 1997

(In percent; unless otherwise stated)

Commodity	Consumption Tax	Import Duty	Total Rate
Motor oil and lubricants	10	5	15
Rice	10	5	15
Wheat flour	10	5	5
Printed books and booklets	...	5	5
Sacks and bags for packing	2	5	7
Insecticides and pesticides	2	5	7
Tractors	10	5	15
Harvesters and parts	10	5	15
Coffee	2	10	12
Natural yeasts	10	5	15
Tea	2	5	7
Vegetable oil	10	5	15
Additives for mineral oil	10	5	15
Margarine	10	5	15
Caustic soda	10	5	15
Zinc oxide and peroxide	10	5	15
Chemical products	10	5	15
Polymerization products	10	50	60
Synthetic rubber	10	5	15
Natural resins	...	5	5
Writing paper	...	5	5
Paper board boxes	10	10	20
Yarn of man-made fibers	10	5	15
Glass bottles, etc.	10	5	15
Iron and steel wire	10	5	15
Metal containers	10	5	15
Combustion engines	10	5	15
Pumps	10	5	15
Machinery, plant equipment	10	5	15
Excavating machineries	10	5	15
Machineries and accessories	10	5	15
Auxiliary machinery	10	5	15
Sewing machines	10	5	15
Tapes, valves, etc.	10	5	15
Compressors	10	5	15
Bell bearings	10	5	15
Transformers and generators	10	5	15
Other electric goods	10	5	15
Electric fans	10	10	20
Electric ignition	10	5	15
Electric lighting for cars	10	30	40
Electric apparatus	10	5	15
Parts for tractors	10	5	15
Parts for motor vehicles	10	5	15
Motocycles	10	10	20

Table 8. Sudan: Selected Commodities Subject to Import Tariffs
and Consumption Tax, 1997

(In percent; unless otherwise stated)

Commodity	Consumption Tax	Import Duty	Total Rate
Cycles and parts	10	5	15
Lead pencils	10	30	40
Trucks and lorries	10	5	15
Mini-buses	10	5	15
Buses	10	5	15
Paper	10	5	15
Cinnamon	10	10	20
Cloves	10	10	20
Cement	10	10	20
Sliced wood	10	5	15
Cables	10	5	15
Polishing and crushing stones	10	30	40
Sheets and plates of iron	10	30	40
Iron and steel products	10	30	40
Iron and steel bars and rods	10	30	40
Tubes and pipe fittings	10	10	20
Needles	10	10	20
Razors and blades	10	10	20
Locks and padlocks	10	30	40
Lamps and lighting fittings	10	51	15
Electric parts	10	30	40
Televisions	10	30	40
Pharmaceutical glassware	10	5	15
Refined sugar	10	30	40
Other papers and paper boards	10	30	40
Tableware and other	10	30	40
Glassware	10	50	60
Nails, tacks, staples, etc.	10	5	15
Heavy duty pickups	10	100	110
Sauces and seasonings	10	30	40
Soups and broths	10	10	20
Perfumes and cosmetics	10	50	60
Rubber tires	10	50	60
Cotton fabrics	10	75	85
Other cotton fabrics	10	75	85
Air coolers	10	50	60
Primary cells and batteries	10	100	110
Cars	10	100	110
Pick-ups	10	100	110

Source: Data provided by the Sudanese Authorities.

Table 9. Sudan: Cotton Production, 1993/94–1996/97 1/

(In thousands of bales) 2/

	1993/94	1994/95	1995/96	1996/97
Total production	245	436	518	520
Extra long-staple (Barakat)	37	77	111	125
Long-staple (Shambat "B")	41	31	0	3
Medium-staple (Acala)	167	328	395	389
Short-staple	0	0	12	3

Sources: Ministry of Agriculture; and Fund staff estimates.

1/ Based on crops cycle.

2/ One bale of lint weighs 420 pounds or approximately 0.191 metric tons.

Table 10. Sudan: Harvested Area, Production, and Yield of Cotton, Average 1994/95-1996/97
(Area in thousands of feddans; production in thousands of metric tons; and yield in kilograms per feddan)

	1994/95			1995/96			1996/97		
	Area	Production	Average Yield	Area	Production	Average Yield	Area	Production	Average Yield
Irrigated sector									
Egyptian	130	67	515	134	66	493	148	62	419
Blue Nile	15	7	495	19	8	421	4	1	311
Gezira and Manegil	102	57	559	96	52	538	131	58	439
Tokar	9	1	135	9	1	134	4	1	212
Suki	0	0	0	0	0	0	0	0	0
White Nile	0	0	0	10	5	500	9	2	212
New Halfa	4	2	490	0	0	0	0	0	0
Rahad	0	0	0	0	0	0	0	0	0
Acala	290	189	652	400	234	585	438	224	511
Rahad	59	43	736	68	48	708	58	43	739
Zeidab	0	0	0	0	0	0	0	0	0
Gezira	150	96	637	203	127	657	200	114	569
Blue Nile	0	0	0	13	5	385	18	17	354
New Halfa	50	32	357	60	28	460	58	26	442
Suki				16	7	442	12	5	396
Rainfed sector									
American	18	3	167	55	7	127	104	11	106
Blue Nile	8	1	158	23	5	165	53	4	81
Gedaref	6	1	145	13	1	112	2	...	125
Nuba mountains	2	0	158	5	1	150	4	1	117
Abu Habil	2	1	395	4	4	113	23	2	90
Equatoria	0	0	0	0	0	0	17	3	150
White Nile				1	...	141	4	1	135
Total	438	259	591	589	307	521	690	297	430

Source: Ministry of Agriculture.

Table 11. Sudan: Cropped Area, Output, and Yield of Major Noncotton Crops, 1993/94–1996/97

	1993/94	1994/95	1995/96	1996/97
(In thousands of feddans)				
Area				
Sorghum	11,152	13,303	11,277	15,602
Irrigated	903	1,181	737	877
Rainfed	10,249	12,122	10,540	14,725
Millet	2,543	7,707	5,758	3,889
Groundnuts	1,858	2,113	2,580	2,251
Irrigated	293	299	350	359
Rainfed	1,565	1,814	2,230	1,892
Sesame	2,931	3,206	3,556	4,430
Wheat	851	662	709	784
(In thousands of metric tons)				
Output				
Sorghum	2,386	3,648	2,433	4,179
Irrigated	602	726	512	888
Rainfed	1,784	2,501	1,920	3,291
Millet	221	973	885	440
Groundnuts	428	714	738	815
Irrigated	254	262	326	342
Rainfed	174	452	412	473
Sesame	175	170	313	416
Wheat	475	445	527	642
Gum arabic	24	27	25	...
(In kilograms per feddan)				
Yields				
Sorghum	214	238	216	268
Irrigated	666	615	695	1,013
Rainfed	174	207	182	223
Millet	87	126	67	113
Groundnuts	231	338	286	362
Irrigated	867	876	931	953
Rainfed	111	249	185	249
Sesame	60	53	88	94
Wheat	558	672	743	819

Sources: Ministry of Agriculture; Ministry of Economics, Planning, and Investment; and Gum Arabic Corporation.

Table 12. Sudan: Land and Water Charges, 1993/94-1996/97

(In Sudanese pounds per feddan)

	Gezira Scheme			Other Schemes 1/				
	1993/94	1994/95	1995/96	1996/97	1993/94	1994/95	1995/96	1996/97
Cotton	1,650	2,350	17,281	25,000	1,800	2,500	20,710	30,000
Wheat	1,300	1,800	12,961	21,000	1,300	2,200	15,532	20,500
Groundnuts	1,300	1,300	12,961	21,000	1,300	2,200	15,532	30,500
Sorghum	1,300	1,300	12,100	21,000	1,300	2,200	14,497	26,200
Vegetables	5,000	3,200	25,150	45,000	5,000	4,250	28,993	42,500

Source: Ministry of Agriculture.

1/ Includes Rahad.

Table 13. Sudan: Procurement Prices, 1992/93-1996/97

(In Sudanese pounds per kantar)

	1992/93	1993/94	1994/95	1995/96	1996/97
Cotton 1/					
Extra long-staple (Barakat)		14,960 2/	19,125 2/	49,699 2/	...
Grade 1	6,090				
2	5,990				
3	5,890				
4	5,790				
5	5,690				
6	5,590				
7	5,490				
8	5,390				
9	5,290				
Long-staple (Shambat "B")		11,703 2/	27,340 2/	49,761 2/	...
Grade 1	4,800				
2	4,700				
3	4,600				
4	4,500				
5	4,400				
6	4,300				
Medium-staple (Acala)		13,794 2/ 3/	30,000 2/ 3/	38,520 2/ 3/	...
Grade 1	4,550				
2	4,450				
3	4,350				
4	4,250				
5	4,150				
Wheat (LSd per ton)	12,000	38,500	143,000	220,000	471,470
Gum arabic (ex El-Obeid)	2,789	17,500	25,000	25,000	25,000

Sources: Ministry of Agriculture; and Sudan Cotton Company.

1/ Prices are in Sudanese pounds per kantar of seed cotton. One kantar of seed cotton weighs 315 pounds and yields about 106 pounds of lint in the case of long-staple cotton, 95 pounds for Shambat "B", and about 116 pounds of lint in the case of medium-staple cotton. Procurement prices were abolished in 1996/97.

2/ Average prices according to formula: US\$ export (f.o.b.) price less 11.5 percent (1 percent for Sudan Cotton Co., 0.5 percent quay dues, and 10 percent for export tax) equals "ex-store" price; "ex-store" price converted at average official exchange rate less 4 percent (2 percent each for Sudan cotton Company and Reserve Fund) equals net procurement price for cotton.

3/ New Halfa Agricultural Scheme.

Table 14. Sudan: Cropping Patterns in the Gezira Scheme, 1993/94-1996/97

	1993/94	1994/95	1995/96	1996/97
(In thousands of feddans)				
Total area cultivated	1,398	1,293	1,361	1,419
Groundnuts	178	191	231	242
Wheat	531	393	390	385
Sorghum	540	499	385	405
Cotton	94	155	299	331
Other noncotton	55	55	56	56
(As percent of total area)				
Total area cultivated	100.0	100.0	100.0	100.0
Groundnuts	12.7	14.8	17.0	17.1
Wheat	38.0	30.4	28.7	27.1
Sorghum	38.6	38.6	28.3	28.5
Cotton	6.7	11.9	22.0	23.3
Other noncotton	4.0	4.3	4.1	3.9
(In thousands of metric tons)				
Output				
Groundnuts	149	159	231	242
Wheat	282	230	254	270
Sorghum	394	338	271	465
(In kilograms per feddan)				
Yield				
Groundnuts	837	350	1,000	1,000
Wheat	531	600	560	700
Sorghum	730	683	703	1,149

Sources: Sudan Gezira Board; and Ministry of Agriculture.

Table 15. Sudan: Manufacturing Production, 1993/94-97

	1993/94	1994/95	1995	1996	<u>Est.</u> 1997
Food and beverages					
Flour (thousand tons)	423	300	350	360	324
Sugar (thousand tons)	425	428	450	460	500
Vegetable oils (thousand tons)	90	90	70	118	90
Soft drinks (million dozen bottles)	28	29	33	29	23
Textiles and apparel					
Textiles (million yards)	75	30	24	19	36
Shoes (million pairs)	1.3	5.2	6.0	9.0	24.0
Other consumer goods					
Cigarettes (tons)	1,935	1,417	1,317	1,300	1,138
Tires (thousands)	111	133	186	198	60
Intermediate goods					
Cement (thousand tons)	186	249	199	380	288
Petroleum products (thousand tons)	1,000	...	...	...	1,145

Source: Ministry of Industry.

Table 16. Sudan: Central Government Revenue, 1993/94-97 1/

	1993/94	1994/95	1995	1996	1997
(In billions of Sudanese pounds)					
Total Revenue	131.9	285.2	365.4	629.5	1,073.9
Tax Revenue	106.5	212.3	288.7	532.6	814.2
Taxes on income and profits	37.9	75.1	104.9	177.9	216.6
Personal income tax	1.3	4.3	7.1	14.3	21.2
Business profit tax	30.2	64.7	83.6	135.2	132.1
Sudanese working abroad	4.2	5.0	10.2	21.1	41.1
Development tax	...	...	0.3	2.8	2.9
Other 1/	2.2	1.1	3.7	45.0	19.3
Taxes on goods and services	28.5	54.1	69.8	78.0	178.3
Excise duties	17.7	44.1	59.8	71.3	178.3
Sales taxes	10.8	10.0	10.0	6.7	0.0
Taxes on international trade and transactions	37.2	74.9	105.9	276.8	419.3
Import duties	16.9	42.1	60.2	167.4	239.0
Export tax	3.9	7.2	8.0	21.0	31.1
Consumption tax	13.4	24.2	32.3	62.8	26.6
Other	3.0	1.4	5.3	25.6	122.6
Other taxes 2/	2.9	8.2	8.1	0.0	0.0
Nontax revenue	25.4	72.9	76.7	96.9	259.7
Fees and charges on public services	2.5	4.6	45.3	57.1	64.1
Charges on land and water	0.2	0.7	3.2	...	...
Public enterprises profits, interest, rent, and dividends	5.1	5.2	9.3	30.2	49.5
Commodity price differentials (oil)	...	37.6	...	...	57.6
Commodity price differentials (sugar)	7.5	4.7	9.3	...	14.3
Sales of Sudanese petroleum	...	...	...	...	6.6
Receipts from sales of public enterprises	0.5	7.8	2.0	3.0	0.7
Land sales	0.9	2.6	2.0	...	0.0
Pension contributions	...	...	...	...	0.0
Other 3/	8.6	9.6	5.4	5.6	66.9
Loan repayments	0.1	0.1	0.1	0.9	0.0
(In percent of GDP)					
Total revenue	7.8	9.4	8.7	6.2	6.8
Tax revenue	6.3	7.0	6.9	5.2	5.1
Nontax revenue	1.5	2.4	1.8	0.9	1.6
(In billions of Sudanese pounds)					
Nominal GDP	1,680	3,052	4,179	10,217	15,845

Source: Ministry of Finance and Economic Planning; and Fund staff estimates.

1/ Starting in 1996, all official accounting moved from a fiscal year (July-June) to a calendar year basis.

2/ Includes rent tax and capital gains tax.

3/ Includes stamp duty, car licences, agricultural taxes, and airport departure tax.

Table 17. Sudan: Central Government Expenditure, 1993/94-97

	1993/94	1994/95	1995	1996	1997
(In billions of Sudanese pounds)					
Total expenditure	356.4	671.3	1,002.0	2,722.1	2,868.0
Total expenditure (excluding interest arrears)	199.3	337.6	503.7	925.0	1,206.1
Current expenditure (excluding interest arrears)	151.9	278.1	376.0	727.0	1,113.0
Wages and salaries	32.7	48.9	60.0	220.0	334.6
Goods and services	66.7	105.9	155.7	244.0	329.1
Ministries	22.1	32.8	55.4	78.8	84.6
Defense 1/	41.1	65.5	80.6	95.2	163.0
Other 2/	3.5	7.6	19.7	70.0	81.5
Current transfers	30.9	39.1	38.5	56.0	87.4
To regions	4.7	20.0	16.7	35.4	47.4
To institutions	26.2	19.1	21.7	20.6	40.0
Interest paid	5.0	34.0	39.6	100.0	101.3
General reserves, (including for emergency, exchange rate changes, and other expenditures)	16.6	50.2	82.1	107.0	260.6
Capital expenditure and net lending	28.8	59.5	67.0	56.0	93.1
Development expenditure	25.3	58.8	67.0	56.0	93.1
Foreign financed	16.4	31.0	39.0	34.1	26.4
Domestically financed	7.4	23.5	23.7	21.9	66.7
Agriculture and industry funds	1.4	4.3	4.3	...	0.0
Equity	0.8	0.7	...	...	0.0
Net lending	2.7	...	...	...	0.0
Extrabudgetary outlays	18.6	...	58.0	192.0	0.0
Interest arrears	157.1	333.7	498.3	1,747.1	1,661.9
(In percent of GDP)					
Total expenditure	21.2	22.0	24.0	26.6	18.2
Expenditure on cash basis	11.9	11.1	12.1	9.6	7.6
Current expenditure (excluding interest arrears)	9.0	9.1	9.0	7.1	7.0
Defense	2.9	3.0	2.9	0.9	1.0
Wages and salaries	1.9	1.6	1.4	2.2	2.1
Development expenditure	1.7	2.0	1.6	0.6	0.6
Interest arrears	9.4	10.9	12.0	17.1	10.6

Source: Ministry of Finance and Economic Planning; and Fund staff estimates.

1/ As reported by the authorities.

2/ General social support, including support for poor families, medicine, and medical treatment.

Table 18. Sudan: Monetary Authorities' Accounts, 1993–November 1997

	1993	1994	1995	1996	<u>Nov.</u> 1997
(In billions of Sudanese pounds)					
Net international reserves	-666	-1,343	-2,716	-4,719	-5,334
Foreign assets	8	31	86	155	129
Foreign liabilities	674	1,374	2,798	4,874	5,463
Net domestic assets	120	213	385	730	821
Net domestic credit	138	168	258	487	605
Net claims on government	131	162	252	481	564
Net lending to government	140	171	265	589	664
Government deposits with BOS	9	9	12	108	100
Central Bank credit to banks	5	4	4	4	39
Central Bank credit to public enterprises	2	2	2	2	2
Other items (net)	-18	45	127	243	216
Counterpart to valuation changes	690	1332	2,685	4,638	5,314
Monetary base	144	202	357	649	801
Currency outside banks	95	148	249	444	548
Banks' reserves	46	50	97	186	236
Required reserves	19	28	40	73	117
Excess reserves	28	22	58	113	119
Other deposits with the Central Bank	4	5	12	19	17

Source: Bank of Sudan; and Fund staff projections.

Table 19. Sudan: Consolidated Balance Sheet of the
Commercial and Specialized Banks, 1993/94-97 1/

(In billions of Sudanese pounds)

	1993/94	1994/95	1995	1996	Nov. 1997
Assets	226.3	308.2	345.6	687.2	1,104.5
Reserves	57.1	79.0	80.1	134.1	259.0
Vault cash	13.7	21.7	22.5	38.6	60.5
Balances with Bank of Sudan	42.7	56.9	57.3	94.7	196.4
Statutory reserves	22.0	35.2	39.7	44.8	116.8
Other balances	20.7	21.7	17.6	49.9	79.6
Other claims	0.7	0.3	0.2	0.8	2.2
Foreign assets, <i>of which:</i>	98.4	119.1	168.7	276.6	431.4
Claims on foreign banks	86.2	109.4	153.2	244.1	391.7
Claims on Central Government	2.6	0.4	1.6	0.9	0.3
Claims on public enterprises	5.4	8.3	11.9	18.3	17.7
Claims on private sector, <i>of which:</i>	59.9	100.0	130.7	251.8	389.3
Agriculture	16.6	19.3	30.4	60.2	107.4
Industry	11.2	18.3	25.4	49.8	75.0
Local trade financing	5.0	4.3	3.7	10.3	20.2
Claims on nonbank financial institutions	2.8	1.3	1.2	3.8	5.0
Liabilities	226.3	308.2	345.6	687.2	1,104.5
Demand deposits	72.3	124.5	156.0	262.0	374.9
Time and saving deposits	13.1	20.6	26.4	39.7	107.0
Margin accounts on trade financing	4.6	9.2	7.9	5.9	11.5
Restricted deposits	0.2	0.3	0.1	0.1	0.6
Central Government deposits	2.9	5.9	3.1	4.6	5.0
Government lending funds 2/	0.2	0.0	0.0	0.0	0.0
Liabilities to Bank of Sudan	1.3	6.9	7.5	3.9	0.4
Foreign liabilities, <i>of which:</i>	15.6	19.4	28.1	42.1	44.3
To nonresident banks	10.7	9.3	13.4	19.8	21.3
Foreign currency deposits 3/	97.5	139.9	222.9	311.3	420.2
Capital accounts	25.1	45.0	54.7	67.3	134.5
Exchange valuation adjustment (net) 4/	9.6	6.9	10.8	14.6	20.2
Unclassified liabilities, net 5/	-16.2	-70.4	-171.9	-64.4	-14.2
Memorandum item:					
Net foreign currency position 6/	-14.8	-40.2	-82.3	-76.8	-33.1

Source: Bank of Sudan.

1/ Data excludes Agricultural Bank of Sudan.

2/ Funds for onlending in context of Islamic finance.

3/ Foreign currency deposits of Sudanese residents.

4/ Net valuation effect between assets and liabilities.

5/ Net of unclassified assets, including interbranch accounts.

6/ Foreign assets, less foreign liabilities and foreign currency deposits of residents. Small amounts of foreign currency positions may be located elsewhere in the balance sheets.

Table 20. Sudan: Commercial and Specialized Banks: Balance Sheets
Assets and Deposits at Bank of Sudan, September 1997

(In billions of Sudanese pounds)

	Deposits at Bank of Sudan	Balance Sheet Assets
Commercial banks		
Bank of Khartoum Group 1/ 2/	15.4	334
El Nilein Bank Group 1/ 3/	0.1	216
El Tadamon Islamic Bank	1.9	273
Al Shamal Islamic Bank	0.6	96
Sudan Islamic Bank	0.6	49
Sudanese-French Bank	9.4	130
Al Baraka Bank	0.9	52
National Bank of Sudan	0.1	34
Saudi Sudanese Bank	5.5	152
Sudan Commercial Bank 4/	0.4	58
Faisal Islamic Bank	3.1	75
Omdurman National Bank	4.1	316
El Gharb Islamic Bank	0.3	42
Animal Resources Bank	0.5	48
Citibank	7.6	69
National Bank of Abu Dhabi	0.6	15
Farmers' Bank	0.3	50
Workers National Bank	0.5	18
Islamic Cooperation Development Bank	0.5	46
Al Mashreq Bank	0.1	10
Blue Nile Bank	0.4	6
National Development Bank	0.6	2
Habib Bank	0.6	7
Safa Investment and Credit Bank	5.5	56
Ivory Bank (established 1994)	0.5	4
Specialized banks		
Agricultural Bank of Sudan 1/	0.3	0
Sudan Savings Bank 1/	0.2	30
Sudan Estates Bank 1/	0.5	28

Source: Bank of Sudan.

1/ Government-owned bank.

2/ Merger of Bank of Khartoum, Unity Bank, and Exim Bank in 1993.

3/ Merger of El Nilein Bank and Industrial Bank in 1993.

4/ Privatized in sale to Farmers' Bank.

Table 21. Sudan: Claims of the Banking System on the Central Government, 1993/94-97

(In billions of Sudanese pounds)

	1993/94	1994/95	1995	1996	1997 Nov.
Total net claims on					
Central Government	142.9	160.2	251.0	416.7	559.0
Bank of Sudan					
Net claims on Central Government	143.5	165.8	252.5	420.4	563.7
Claims on Central Government	146.9	174.3	264.9	491.4	664.2
Main government account	61.3	61.3	61.3	61.3	61.3
Temporary advances	74.5	101.9	192.5	418.9	591.7
Long-term loans	9.3	9.3	9.3	9.3	9.3
Arrears on Fund charges	0.7	0.7	0.7	0.7	0.7
Treasury IMF position	1.2	1.2	1.2	1.2	1.2
Less: Government deposits	3.4	8.5	12.4	70.9	100.5
Commercial banks					
Net claims on Central Government	-0.6	-5.6	-1.5	-3.7	-4.7
Claims on Central Government	2.6	0.4	1.6	0.9	0.3
Less: Government deposits, of which:	2.9	6.0	3.1	4.6	5.0
<i>Of which</i>					
Demand deposits	2.3	2.3	2.1	3.5	0.7
Margin accounts 1/	0.1	0.6	0.8	0.1	0.2

Source: Bank of Sudan.

1/ Margins collected for import transactions.

Table 22. Sudan: Commercial Banks' Rates of Return and Charge, 1983-97 1/

(In percent per annum or percent ranges)

	Jan. 1983- Sept. 1984	April 1989	May 1990	July 1993 2/	July 1995 2/	1996	1997
Lending rates							
Discount of bills of exchange	20	...	...	...	...	...	...
Advances against bills of exchange	20	...	...	...	...	...	...
Advances to industrial borrowers	17	...	...	...	...	...	...
Overdrafts and other advances	17-20	...	...	...	...	...	...
Murabaha							
Short-term 3/	...	2-3	1-3	...	...	...	...
Long-term	...	15-35	15-18	...	...	...	...
By purpose:							
Agriculture				30	30	35	45
Exports				30	30	40	45
Other productive sectors				36	15	20	40
Crafts and Cooperatives				25	25	30	40
Local trade				48	36	40	...
Musharaka							
Minimum on customer participation	...	...	5-25	...	55	70	80
Share for management	...	20-30	15-45	...	...	...	...
Bank's share	...	...	55-85	...	...	...	...
Deposit rates							
Demand deposits	0	0	0	0	0	0	0
Fixed deposits					...	...	...
6 months	14	...	...	...	...	...	...
12 months	15	...	...	...	...	...	...
Savings deposits	13	...	...	...	...	...	...
Foreign currency deposits							
(U.S. dollars and pounds sterling)							
							Linked to rates in international markets

Source: Bank of Sudan.

1/ The charging and payment of interest was prohibited by law effective September 1984, when banks' operations were made subject to Islamic principles. Observations for April 1989 and later are based on Bank of Sudan circulars.

2/ Minimum annualized nominal rates. Owing to discounts, advance payments, and other lending practices, effective rates are higher.

3/ Monthly profit margins for loans under one year.

Table 23. Sudan: Commodity Composition of Exports, f.o.b., 1993/94-97

(Value in millions of U.S. dollars; volume in thousand of tons except when indicated; price in U.S. dollars per ton except when indicated)

	1993/94	1994/95	1995	1996	1997
Total exports	502.6	421.7	555.6	620.2	579.8
Total recorded exports	500.0	421.5	555.6	620.2	579.8
Cotton	95.9	95.5	123.0	128.2	111.2
Extra long staple	35.9	26.4	31.7	25.9	18.9
Volume (thousand bales)	134.4	71.9	86.1	50.9	46.0
Unit value (U.S. cents/lb)	63.6	87.4	87.5	121.2	98.0
Other	60.0	69.1	91.3	102.3	92.2
Volume (thousand bales)	276.2	244.1	348.6	383.2	410.0
Unit value (U.S. cents/lb)	51.7	67.4	62.4	63.6	53.6
Groundnuts	25.8	23.1	21.2	22.8	67.8
Seeds and edible nuts	4.6	3.0	2.5	1.2	6.6
Volume	12.3	7.0	4.5	2.1	12.1
Unit value	375.2	428.6	555.6	571.4	548.4
Oil	11.7	14.0	11.5	12.6	46.8
Volume	17.1	21.3	12.5	14.0	54.4
Unit value	685.1	657.3	920.0	900.0	860.8
Cake	9.5	6.1	7.2	9.0	14.3
Volume	75.2	57.8	64.7	67.5	86.4
Unit value	126.3	105.5	111.3	133.3	165.2
Sesame	76.7	60.6	80.6	141.1	117.0
Seed	74.2	60.6	80.3	141.0	116.1
Volume	137.3	91.9	97.4	157.4	172.1
Unit value	540.3	659.4	824.4	895.8	674.6
Cake	2.5	0.0	0.3	0.1	0.9
Volume	15.2	3.0	1.7	0.9	4.6
Unit value	164.5	-	176.5	111.1	192.9
Dura	34.9	21.4	44.0	2.6	0.0
Volume	358.9	210.5	407.0	17.3	0.0
Unit value	97.3	101.7	108.1	150.3	0.0
Gum arabic	81.0	44.7	51.4	29.2	23.1
Volume	24.1	15.3	18.5	15.3	20.0
Unit value	3,361.0	2,923.7	2,778.5	1,908.5	1,158.2
Sugar	32.8	15.8	22.0	33.1	28.7
Volume	178.8	128.1	215.8	279.4	125.7
Unit value	183.2	123.3	101.9	118.5	228.7
Livestock	89.8	61.7	84.1	81.2	73.1
Sheep and lambs	76.8	57.5	71.6	74.5	69.4
Volume (thousand head)	793.0	707.8	884.4	1,187.6	1,172.9
Unit value (U.S. dollars per head)	96.8	81.2	80.9	62.7	59.1
Cattle	4.7	0.2	1.0	2.5	0.4
Camels and goats	8.3	4.0	11.5	4.2	3.4
Other	63.1	98.7	129.4	182.0	158.9
Hibiscus (karkadeh)	15.2	11.8	13.1	13.4	16.8
Yarn	0.5	2.9	7.2	15.1	10.4
Watermelon seeds	8.3	6.6	8.1	22.5	15.3
Hides and skins	9.4	15.1	20.5	28.7	19.3
Fruits and vegetables	2.1	2.5	4.4	3.4	2.6
Gold	22.0	16.8	46.7	53.3	45.6
Other	5.6	43.0	29.4	45.6	48.8
Unrecorded in customs data	2.6	0.2	0.0	0.0	0.0
Livestock	0.0	0.0	0.0	0.0	0.0
Cannels (Egypt bilateral)	2.6	0.2	0.0	0.0	0.0

Sources: Information provided by the Sudanese authorities; and Fund staff estimates.

Table 24. Sudan: Commodity Composition of Imports, c.i.f., 1993/94-97

(In millions of U.S. dollar)

	1993/94	1994/95	1995	1996	1997
Total Imports	1,227.4	1,023.4	1,218.8	1,547.3	1,554.9
Foodstuffs 1/	204.8	181.4	214.5	232.2	242.8
Wheat	9.6	5.7	30.3	47.5	72.5
Wheat flour	55.8	40.0	58.9	50.3	60.4
Sugar	0.0	0.1	0.8	0.5	0.0
Tea	32.1	26.9	26.6	33.4	31.8
Coffee	8.5	5.1	9.0	12.9	17.7
Dairy products	2.2	8.1	9.1	6.3	8.4
Animal and vegetable oils	7.0	25.6	5.8	10.9	1.6
Other foodstuffs	89.5	69.9	74.0	70.4	50.6
Customs data	39.1	40.1	38.2	42.9	35.6
World Food Program	50.4	29.8	35.8	27.5	15.0
Drinks and tobacco	7.9	14.5	16.5	15.2	17.3
Crude materials	254.5	196.8	224.8	354.8	331.7
Petroleum	230.4	178.2	194.2	305.9	299.4
Customs data	230.4	178.2	194.2	305.9	299.4
Quantity	1,372.1	1,032.2	1,162.4	1,489.2	1,633.0
Unit value	169.8	169.8	165.3	205.5	183.7
GPC petroleum	0.0	0.0	0.0	0.0	0.0
Other	24.1	18.6	30.6	48.9	32.4
Chemicals	113.3	116.8	134.0	233.7	191.7
Pharmaceuticals	3.0	40.4	38.1	28.6	33.7
Fertilizers	29.1	11.0	15.7	74.8	52.4
Insecticides	5.6	25.0	31.8	6.9	3.3
Other	30.8	40.4	48.2	123.4	102.3
Manufactured goods	293.2	228.6	276.6	298.3	285.1
Machinery, equipment	202.1	188.5	209.8	253.8	261.4
Transport equipment	134.2	70.4	112.4	133.3	170.7
Automobiles	15.3	18.2	38.1	24.1	24.3
Trucks	46.5	8.9	18.0	51.2	39.1
Auto spare parts	25.9	21.8	17.8	21.5	65.7
Other	17.1	21.5	38.5	36.5	41.6
Textiles	17.4	26.3	30.2	26.1	54.1

Sources: Information provided by the Sudanese authorities; and Fund staff estimates.

1/ Includes commodity aid imports, and emergency aid assistance.

Table 25. Sudan: Summary Index of Export and Import Prices
and Volumes, 1993/94-97

(Index 1993/94 = 100)

	1993/94	1994/95	1995	1996	1997
Total Exports 1/	100.0	83.9	110.5	123.4	115.3
Change in percent	43.1	-16.1	31.8	11.6	-6.5
Export volume	100.0	70.5	90.2	96.8	109.3
Change in percent	16.1	-29.5	27.9	7.3	12.9
Export prices	100.0	119.0	122.6	127.6	105.7
Change in percent	23.2	19.0	3.0	4.1	-17.2
Total Imports	100.0	83.4	99.3	126.1	126.7
Change in percent	14.9	-16.6	19.1	27.0	0.5
Import volume	100.0	78.6	90.9	110.0	120.6
Change in percent	17.0	-21.4	15.7	20.9	9.7
Import prices	100.0	106.1	109.2	114.6	105.0
Change in percent	-1.8	6.1	2.9	5.0	-8.4
Terms of trade	100.0	112.1	112.2	111.2	100.5
Change in percent	25.5	12.1	0.1	-0.9	-9.6

Source: Staff estimates based on data provided by the Sudanese authorities.

1/ Excluding unclassified exports.

Table 26. Sudan: Destination of Exports, 1992-96

(In percent of total)

	1992	1993	1994	1995	1996
Industrial countries	36.6	38.7	42.2	46.1	40.2
<i>Of which</i>					
United States	1.3	1.8	3.4	4.7	2.1
France	6.5	3.6	5.5	3.0	1.4
Germany	5.0	4.6	2.7	3.9	3.1
Italy	9.0	4.7	7.6	8.0	7.7
Japan	5.0	6.5	4.5	6.2	4.0
United Kingdom	4.9	9.0	7.4	14.3	12.6
African countries	2.5	2.2	4.2	1.7	2.8
Asian countries	10.1	7.4	17.4	19.5	17.9
<i>Of which</i>					
China	0.1	0.1	6.1	10.8	6.8
Thailand	6.0	0.2	4.6	3.9	7.6
South Korea	0.4	0.2	1.7	0.9	1.4
Taiwan	0.1	6.0	0.1	0.2	0.1
Middle East countries	49.4	40.0	35.1	32.5	37.3
<i>Of which</i>					
Egypt	7.4	2.0	0.7	4.7	6.7
Saudi Arabia	19.3	25.2	23.2	19.5	18.9
United Arab Emirates	0.7	0.7	0.4	1.5	1.9
Libya	11.7	4.2	4.5	1.2	0.7
Other countries	1.4	11.7	1.1	0.2	1.8
Total	100.0	100.0	100.0	100.0	100.0

Source: Fund staff estimates based on Bank of Sudan, Foreign Trade Statistical Digest—several issues.

Table 27. Sudan: Sources of Imports, 1992-96

(In percent of total)

	1992	1993	1994	1995	1996
Industrial countries	36.0	44.5	40.6	44.2	38.4
<i>Of which:</i>					
United States	7.9	3.4	3.5	5.0	4.6
France	1.9	3.9	3.7	5.9	5.5
Germany	4.1	2.7	3.7	6.4	4.7
Italy	3.7	6.7	3.1	2.9	2.9
United Kingdom	7.8	5.0	11.3	6.1	6.9
Japan	3.5	11.0	3.7	5.7	4.2
African Countries	0.2	4.4	4.5	4.4	6.7
<i>Of which:</i>					
Kenya	0.1	2.9	1.8	1.6	1.9
Asian countries	11.1	12.8	17.7	17.5	20.6
<i>Of which:</i>					
China	2.1	2.8	3.2	3.6	4.3
South Korea	0.7	1.4	1.6	6.9	1.6
India	1.4	2.0	2.0	2.1	3.8
Indonesia	1.1	2.7	2.0	1.0	1.1
Middle East Countries	43.4	30.0	28.9	24.9	22.6
<i>Of which:</i>					
Egypt	5.2	4.9	6.0	6.1	3.5
Saudi Arabia	21.3	15.4	16.0	10.3	11.3
United Arab Emirates	6.4	1.0	2.7	4.3	4.7
Other countries	9.3	8.3	8.3	9.0	11.7
Total	100.0	100.0	100.0	100.0	100.0

Source: Fund staff estimates based on Bank of Sudan, Foreign Trade Statistics Digest—several issues

Table 28. Sudan: Official Transfers, 1993/94-1997

(In millions of U.S. dollars)

	1993/94	1994/95	1995	1996	1997 Prel.
Total official transfers	88.1	52.3	54.4	48.3	19.1
Multilateral creditors	78.8	48.1	53.6	40.6	11.2
<i>Of which project grants</i>	13.2	11.1	10.6	7.7	1.2
Official bilateral creditors	9.3	4.2	2.6	0.0	0.0
Paris Club	9.3	4.4	2.6	0.0	0.0
Non-Paris Club	0.0	0.0	0.0	0.0	0.0
Cash and commodity aid	69.3	40.7	43.8	32.9	15.0
1. Budgetary inflows	18.7	16.7	15.6	8.6	0.0
Official bilateral	3.7	3.7	0.8	0.0	0.0
France	0.0	0.0	0.0	0.0	0.0
Germany	0.0	0.0	0.0	0.0	0.0
Italy	3.7	3.7	0.8	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0
Netherlands	0.0	0.0	0.0	0.0	0.0
Pakistan	0.0	0.0	0.0	0.0	0.0
Multilaterals	15.0	13.0	14.8	8.6	0.0
World Food Program	15.0	13.0	14.8	8.6	0.0
Food for schools, etc.	12.5	...	...	...	0.0
Food for sale	2.5	...	...	...	0.0
2. Non-budgetary inflows	50.6	24.0	28.2	24.3	15.0
World Food Program	50.6	24.0	28.2	24.3	15.0
Food aid	...	16.8	21.0	18.9	15.0
Cash aid	...	7.2	7.2	5.4	0.0
Project aid	18.8	11.6	10.6	7.8	4.1
1. Budgetary inflows	12.8	5.9	6.0	2.9	0.1
Official bilateral	5.6	0.5	1.8	0.0	0.0
Canada	0.0	0.0	0.0	0.0	0.0
Germany	0.6	0.7	1.8	0.0	0.0
Iran	5.0	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0
Saudi Arabia	0.0	0.0	0.0	0.0	0.0
Multilaterals	7.2	5.4	4.2	2.9	0.1
African Development Fund	2.7	2.6	2.6	2.7	0.0
EEC/EDF	4.5	2.4	1.3	0.0	0.0
Islamic Development Bank	0.0	0.4	0.3	0.1	0.1
UNDP	0.0	0.0	0.0	0.0	0.0
2. Non-budgetary inflows	6.0	5.7	4.7	4.9	4.0
Multilaterals	6.0	5.7	4.7	4.9	4.0
UNDP (TA)	6.0	5.7	4.7	4.9	4.0

Sources: Sudanese authorities; and Fund staff estimates.

Table 29. Sudan: Loan Disbursements, 1993/94–1997

(In millions of U.S. dollars)

	1993/94	1994/95	1995	1996	1997
Total loan disbursements	77.5	76.7	86.0	28.6	16.5
Multilateral creditors	44.9	76.7	86.0	16.4	16.5
Bilateral creditors	7.6	0.0	0.0	0.0	0.0
Paris Club	0.9	0.0	0.0	0.0	0.0
Non-Paris Club	6.7	0.0	0.0	0.0	0.0
Commercial banks	25.0	0.0	0.0	0.0	0.0
Cash and Commodity loans	45.2	20.9	22.9	12.7	0.2
Multilateral Funds/Banks	0.0	20.9	22.9	0.0	0.0
African Development Bank	0.0	7.2	22.9	0.0	0.0
Islamic Development Bank	0.0	0.0	0.0	0.6	0.0
OPEC Fund	0.0	13.7	0.0	0.0	0.2
Other	45.2	0.0	0.0	0.0	0.0
Libyan Arab Foreign Bank	25.0	0.0	0.0	0.0	0.0
Other	20.2	0.0	0.0	12.1	0.0
Project loans (budget)	52.5	55.8	63.1	15.9	16.3
Multilaterals	44.9	55.8	63.1	15.8	16.3
IDA (World Bank)	33.4	0.0	0.0	0.0	0.0
IFAD	4.3	1.0	2.5	13.4	12.5
African Development Bank	2.9	22.9	26.2	0.0	0.0
African Development Fund	4.1	29.2	31.5	0.1	0.0
European Investment Bank	0.0	0.0	0.0	0.0	0.0
Islamic Development Bank	0.2	2.6	2.8	1.9	3.7
OPEC Fund	0.1	0.0	0.1	0.6	0.2
Arab Funds	0.1	0.0	0.0	0.0	0.0
Kuwait Fund	0.1	0.0	0.0	0.0	0.0
Other	7.5	0.0	0.0	0.0	0.0
Germany	0.9	0.0	0.0	0.0	0.0
China	6.6	0.0	0.0	0.1	0.0

Sources: Sudanese authorities; and Fund staff estimates.

Table 30. Sudan: Total External Arrears, 1994-97

(In millions of U.S. dollars)

	1994	1995	1996	1997
Total	13,738.0	16,310.0	17,217.2	18,482.7
Multilaterals	2,277.7	2,373.4	2,432.0	2,504.2
IMF	1,736.0	1,763.8	1,697.0	1,662.3
IBRD group	32.1	27.6	74.0	97.6
IBRD	1.0	2.3	3.0	4.1
IDA	31.1	25.3	71.0	93.5
Arab Monetary Fund	259.9	295.1	307.0	322.4
Islamic Development Bank	0.8	1.1	0.0	0.0
African Development Bank	5.2	12.7	8.0	20.6
African Development Fund	3.1	8.5	17.0	24.6
Arab Fund for Ec/Soc	...	192.9	239.0	268.2
European Investment Bank	32.6	24.8	32.0	37.6
International Fund for Agriculture Development	0.7	0.8	1.0	2.2
OPEC Fund	14.9	12.0	19.0	28.8
APICORP	22.7	34.2	38.0	39.9
Paris Club bilaterals	3,663.7	4,423.4	4,746.0	5,235.4
Rescheduled	2,867.9	3,553.0	3,826.0	4,205.8
Unrescheduled	795.8	870.4	920.0	1,029.6
Non-Paris Club Bilaterals	4,330.9	5,073.0	5,463.0	5,846.6
OPEC countries	...	4,459.0	4,869.0	5,197.9
Eastern European countries	...	359.0	337.0	356.5
Other countries	...	255.0	257.0	292.1
Commercial	3,465.7	4,440.3	4,576.2	4,896.5
Banks	2,823.7	3,640.6	3,569.5	3,819.3
Suppliers	642.0	799.6	1,006.7	1,077.2
Memorandum items:				
Proportion of total debt in arrears				
Total	80.3	82.4	83.9	85.7
Multilaterals	57.9	56.2	56.8	57.9
Paris Club	78.8	82.6	86.0	88.7
Non-Paris Club bilats	85.7	87.8	89.0	90.7
Commercial	99.9	100.0	100.0	100.0

Sources: Bank of Sudan and Fund staff estimates.

Table 31. Sudan: Breakdown of Paris Club Debt, 1993-97

(In millions of U.S. dollars)

	1993	1994	1995	1996	1997
Total	4,447.9	4,649.6	4,981.8	5,520.8	5,843.1
Austria	383.9	402.2	432.1	497.1	524.3
Belgium	255.3	267.8	288.0	354.7	374.8
Canada	18.7	19.5	20.9	24.4	26.9
Denmark	137.5	143.6	153.7	171.0	180.2
France	573.2	599.2	641.9	724.6	764.1
Germany	122.2	128.0	137.5	188.5	198.2
Ireland	4.4	4.6	5.0	7.6	8.0
Italy	471.9	493.8	529.7	572.7	604.3
Japan	388.7	405.9	434.5	422.9	446.9
Netherlands	193.6	203.1	218.6	246.6	260.5
Norway	44.5	46.3	49.3	72.3	76.2
Spain	25.6	26.6	28.2	31.1	32.9
Switzerland	126.6	132.6	142.5	165.6	175.2
United Kingdom	617.2	647.5	696.7	834.2	878.8
United States	1,084.6	1,128.8	1,203.1	1,270.6	1,291.8
Previously Rescheduled Debt	3,194.8	3,351.7	3,606.6	4,122.7	4,352.4
Austria	344.7	361.6	389.1	457.9	483.1
Belgium	250.3	262.6	282.6	347.9	367.2
Canada	11.4	12.0	12.9	13.9	15.8
Denmark	90.4	94.8	102.1	123.9	130.8
France	409.2	429.3	461.9	547.2	577.9
Germany	108.5	113.8	122.5	174.8	183.8
Ireland	4.4	4.6	5.0	7.6	8.0
Italy	376.1	394.6	424.6	479.5	506.4
Japan	250.8	263.1	283.1	291.6	307.6
Netherlands	193.6	203.1	218.6	246.6	260.5
Norway	15.3	16.1	17.3	26.7	28.3
Spain	4.2	4.4	4.7	5.1	5.4
Switzerland	112.9	118.4	127.5	149.5	158.3
United Kingdom	615.2	645.4	694.5	832.2	876.7
United States	407.8	427.8	460.4	418.3	442.7
Debt Not Previously Rescheduled 1/	1,253.1	1,297.9	1,375.1	1,398.1	1,490.7
Austria	39.2	40.6	43.0	39.2	41.2
Belgium	5.0	5.2	5.5	6.8	7.6
Canada	7.3	7.6	8.0	10.5	11.1
Denmark	47.1	48.8	51.7	47.1	49.5
France	164.0	169.9	180.0	177.4	186.3
Germany	13.7	14.2	15.0	13.7	14.4
Ireland	0.0	0.0	0.0	0.0	0.0
Italy	95.8	99.2	105.1	93.2	97.9
Japan	137.9	142.8	151.3	131.3	139.4
Netherlands	0.0	0.0	0.0	0.0	0.0
Norway	29.2	30.2	32.0	45.6	47.9
Spain	21.4	22.2	23.5	26.0	27.5
Switzerland	13.7	14.2	15.0	16.1	16.9
United Kingdom	2.0	2.1	2.2	2.0	2.1
United States	676.8	701.0	742.7	789.3	849.1

Source: Staff estimates based on information provided by the Sudanese authorities.

1/ Breakdown between pre- and post-cut off date debt not provided.

Table 32. Sudan: External Public Debt (including arrears), 1994-97

(In millions of U.S. dollars)

	1994	1995	1996	1997
Total	17,104.8	19,798.3	20,516.2	21,566.3
Multilaterals	3,934.9	4,223.5	4,282.0	4,322.9
IMF	1,736.0	1,763.8	1,697.0	1,662.3
IBRD group	1,141.9	1,287.8	1,282.0	1,291.8
IBRD	6.3	6.8	6.0	6.3
IDA	1,135.7	1,281.0	1,276.0	1,285.5
Arab Monetary Fund	259.9	295.1	307.0	322.4
Islamic Development Bank	10.3	11.2	13.0	16.7
African Development Bank	50.2	81.3	90.0	96.6
African Development Fund	239.3	272.5	353.0	355.6
Arab Fund for Ec/Soc	263.2	278.7	296.0	316.1
European Investment Bank	78.1	71.7	67.0	68.3
International Fund for Agriculture Development	...	73.5	84.0	95.5
OPEC Fund	47.5	53.8	55.0	57.8
APICORP	26.8	34.2	38.0	39.9
Paris Club bilaterals	4,648.7	5,354.6	5,521.0	5,900.2
Rescheduled	3,351.7	3,979.5	4,122.0	4,414.8
Unrescheduled	1,297.0	1,375.1	1,399.0	1,485.4
Non-Paris Club Bilaterals	5,052.5	5,781.0	6,137.0	6,446.6
OPEC countries	4,253.1	4,975.0	5,385.0	5,659.9
Eastern European countries	385.3	351.0	337.0	356.5
Other countries	414.1	455.0	415.0	430.1
Commercial	3,468.7	4,439.3	4,576.2	4,896.5
Banks	2,826.7	3,639.6	3,569.5	3,819.3
Suppliers	642.0	799.6	1,006.7	1,077.2

Sources: Bank of Sudan and Fund staff estimates.

Table 33. Sudan: External Public Debt Service Obligations, 1993/94-97

(In millions of U.S. dollars)

	1993/94	1994/95	1995	1996	1997
Principal due	374.0	311.8	287.6	279.6	232.9
IMF	0.0	0.0	0.0	0.0	0.0
Other	374.0	311.8	287.6	279.6	232.9
Interest due	868.3	931.2	912.6	956.2	1,107.8
IMF 1/	54.7	49.7	53.1	40.2	37.0
Other 2/	813.6	881.4	859.6	915.9	1,070.8
Total debt service due	1,242.4	1,243.0	1,200.3	1,235.7	1,340.7
IMF 1/	54.7	49.7	53.1	40.2	37.0
Other 2/	1,187.6	1,193.2	1,147.2	1,195.5	1,303.7
Actual debt service payments	30.6	68.4	73.5	56.2	61.5
IMF 3/	5.3	53.4	55.6	49.9	30.2
Other	25.4	15.0	17.9	6.3	1.3
<i>Of which:</i>					
Private sector					
Payments	4.2	3.8	3.7	1.6	0.0
Memorandum item:					
Total debt service due	185.2	215.1	160.6	137.7	133.5
Actual debt service payments	4.6	11.8	9.8	6.3	6.1

Sources: Fund staff estimates based on information provided by the Sudanese authorities.

1/ Including GRA charges, Trust Fund interest, special charges, arrangement charges, and total SDR charges.

2/ Includes estimates of late interest and interest on short-term credits.

3/ Including payments of arrears on repurchases and burden sharing refunds.

Table 34. Sudan: Imports of Petroleum Products,
and Landed Costs, 1994/95-97

	1994/95	1995	1996	1997
Import values c.i.f.				
(US\$ millions)				
Crude oil	49	113	124	111
Benzine	7	11	18	30
Superbenzine	0	0	0	0
Gas Oil	42	70	108	102
Kerosene	0	0	0	0
Jet A1	5	1	7	9
FF 1,500	0	0	0	0
FF 3,500	7	5	2	0
Diesel	0	0	0	0
LPG	2	4	6	9
Avgas	1	0	0	0
Import volumes (000 mt)				
Crude oil	338	971	712	609
Benzine	35	80	76	117
Superbenzine	0	0	0	0
Gas Oil	254	528	480	531
Kerosene	0	2	0	0
Jet A1	25	7	25	9
FF 1,500	0	0	0	0
FF 3,500	79	58	27	0
Diesel	0	0	0	0
LPG	6	11	17	20
Avgas	2	0	0	0
Domestic refining of				
Imported crude (000 mt)				
Benzine	54	114	137	89
Superbenzine	0	0	0	0
Gas Oil	98	214	210	157
Kerosene	0	0	0	0
Jet A1	24	40	41	43
FF 1,500	0	303	288	231
FF 3,500	145	2	0	0
Diesel	0	8	9	4
LPG	3	7	9	4
Avgas	0	0	0	0
Landed cost (L.Sd per ton) 1/				
Crude oil	...	...	281,648	298,100
Benzine	...	...	378,252	458,732
Superbenzine	...	...	...	...
Gas Oil	...	...	362,935	430,646
Kerosene	...	...	379,103	...
Jet A1	...	...	379,103	338,043
FF 1,500	...	...	...	...
FF 3,500	...	...	229,754	...
Diesel	...	...	...	...
LPG	...	...	658,630	725,128
Avgas	...	...	854,035	...

Source: General petroleum Corporation

1/ Includes bank charges, operating and administrative expenses, quay dues, and interest charges.

Table 35. Average Capacity Utilization in the Industrial Sector, 1993/94-97

(In percent)

	1993/94	1994/95	1995	1996	1997
Food and beverages					
Flour	35	25	29	31	21
Sugar	62	63	69	68	74
Vegetable oils	15	15	12	17	19
Soft drinks	46	48	55	42	50
Textiles and apparel					
Textiles	25	10	8	9	10
Shoes	7	30	34	28	31
Other consumer goods					
Cigarettes	26	19	18	23	28
Intermediate goods					
Cement	48	65	59	75	88

Source: Ministry of Industry.

The Tax System of Sudan

This appendix describes the operation and performance of the main taxes levied in Sudan up to 1997. It also highlights some of the important factors that have affected the operation of certain specific taxes.

1. Operation and performance of taxes

a. *Personal income tax*

The personal income tax (PIT) is paid annually by residents on all income earned in Sudan or abroad, including wages, salaries, leave and sick pay, and all other remuneration for employment or services rendered. However, interest and domestic dividends, employers' contributions to retirement and medical schemes, and housing and transport allowances are excluded. Individual income taxes are "pay-as-you-earn" basis, and are deducted by employers who are obliged to submit collected monthly revenues by the 15th day of the following month. In the case of a refund, employees may file their returns after December 31.

As of January 1997, the applicable personal income tax rates are as follows:

First	LSd 240,000	exempted
next	LSd 12,000	5 percent
"	LSd 15,000	10 percent
"	LSd 24,000	15 percent
"	LSd 36,000	20 percent
"	LSd 36,000	25 percent
exceeding	LSd 363,000	30 percent

Effective January 1997, the minimum threshold was raised from LSd 144,000 to LSd 240,000, while the highest income bracket was increased from to LSd 276,000 to LSd 363,000.

Overall, less than 300,000 individuals are subject to the PIT, but only 50,000 tax declarations are normally submitted. This is due to the fact that most employers withhold the tax directly from the wages and salaries, and also because other additional sources of income are usually insignificant. Between 1982/83 and 1997, the revenue from the personal income tax as a share of GDP has declined almost continuously (from 0.6 percent to 0.1 percent).

b. *Business profit tax*

The business profit tax, which was based on the Income Tax Act of 1986, is levied on net business profits of individual entrepreneurs, limited public and private companies, partnerships, trusts and associations, banks, and insurance companies. Profit taxes are

calculated on the basis of profits earned over the year ended December 31 and companies must file their returns by March 31. The first installment is due by April 30, and the second by October 31.

The schedule of rates is currently as follows:

(1) *Individual entrepreneurs*

a. Non-agriculture

First	LSd 240,000	exempted
next	LSd 150,000	10 percent
"	LSd 250,000	20 percent
"	LSd 500,000	30 percent
exceeding	LSd 1,140,000	40 percent

b. Agriculture (2 percent on gross income)

The Taxation Bureau of the Ministry of Finance and Economic Planning (TB) estimates that about 170,000 individual entrepreneurs are currently subject to this tax. Owing to the high rate of inflation and the lack of corresponding adjustments in the nominal tax brackets, about 95 percent of taxpayers currently fall in the highest bracket. Hence, the profit tax has become regressive, posing a relatively higher burden on smaller or medium level business incomes. In January 1997, the minimum threshold was raised from LSd 100,000 to LSd 240,000. Revenue from this tax has been transferred in 1997 to the state governments.

(2) *Private companies, including banks and insurance companies*

Since July 1995, the net income of private companies is taxed at 40 percent while that of banks and insurance companies are taxed at 45 percent. The TB estimates that there are about 4,500 registered enterprises which are subject to this tax.

Revenue from the profit tax fell during the 1980s primarily because of two factors. First, the existence of generous exemptions and immunities led to a decline of revenue. A broad range of concessions and exemptions were granted in accordance with the 1989 Taxation Act and the 1991 Investment Encouragement Act. Over 60 companies and several banks currently benefit from these tax exemptions.¹ The loss in revenues from these specific

¹For example, companies operating under the 1991 Investment Encouragement Act are granted a five to ten years tax holiday. This Act subjects tax concessions to the fulfillment of any of several conditions, among which are: (a) the contribution of the investment project to the increase of national income; (b) the removal of "any bottlenecks obstructing

(continued...)

exemptions and immunities was large. Furthermore exemptions were extended also to cooperatives dealing with trade, transport, agriculture, and other activities, and 53 charity organizations which undertook commercial activities. In March 1995, exemptions were eliminated for cooperatives and charities that operate on commercial basis and in July 1995, a 1 percent development tax on the income of enterprises benefiting from tax holiday was introduced (strategic projects are exempted from this tax). In 1997, actual collection was LSd 2.9 billion. Second, the decline in revenues was also caused by the large lags in tax payments. To minimize the loss from such lags, in March 1995, a ministerial decree was issued stating that business profit tax and rental tax payments would be made at the time of tax payer declaration or presentation of audited accounts. The main factors that still exist behind these delays are the weak penalty system and the widespread utilization of the appeal system.

c. *Tax on Sudanese working abroad*

The current annual rates of taxation are as follows:

Rates as of December 1997
(In U.S. dollars)

Laborers	150
Employees	350
Professionals	500-800
University educators	500-800
Businessmen	2,000

The rates are enforced by requiring that citizens obtain an exit visa verifying tax payment before leaving Sudan and that passports be renewed every two years. About 200,000 expatriates have complied with this tax in recent years.

d. *Agricultural tax*

Farmers are subject to local taxation (by regional and provincial governments). Most of these taxes are collected during the harvest period from November to April.

¹(...continued)

development;" (c) the "consolidation" of economic developments; and (d) and increase in employment. After an initial effective period of five years, the tax concession can be extended for additional five years in the case of large investments. Furthermore, the Act also exempts these investment schemes from customs duties and excises on equipments, machineries, and spare parts. Losses may be carried forward and deducted from profits for a period of five years.

In July 1993, the agricultural tax rate collected by the Central Government was lowered from 5 percent to 2 percent, and beginning in 1996, the amount collected by the Central Government was transferred to the state governments.

e. *Capital gains tax*

In July 1995, the capital gains tax rate was lowered from 10 percent to 5 percent for real estate and from 5 percent to 2.5 percent for cars, and is levied on the difference between the sales and purchase price without adjustment for inflation. Revenue from this tax has been transferred in 1997 to the state governments.

f. *Sales tax*

Most items manufactured in Sudan are subject to a sales tax of 10 percent, with the exception of medicine, food, and vegetable oils. Both the sales and excise taxes are collected at the factory by the Customs department. Since 1996, the amount collected from sales and excise taxes on a number of commodities have been transferred to the state governments. Inspectors located within the factory issue forms certifying that taxes have been paid before allowing goods to be shipped. This tax is not applicable to corresponding imports, which are subject to customs duty and consumption tax. The rates for the major items are listed in Appendix I, Table 7.

(1) *Sales tax on services*

The tax on services is charged at a rate of 20 percent for hotels, restaurants, and club services. An airport departure tax is levied on all international flights by the Civil Aviation Authority. In October 1994, this tax was raised to LSd 5,000 per passenger and to US\$10.00 per non-resident. In October 1996, the airport departure was raised to US\$20.00 per non-resident.

(2) *Excise tax*

The excise tax is also levied on several domestically manufactured products at a variety of ad valorem rates ranging from 2 percent to 150 percent. As mentioned above, beginning 1996, the revenue generated from excise tax on a number of commodities is transferred to the state governments. Currently, there are 7 different excise rates applicable to about 20 goods.

g. *Taxes on international trade*

Sudan has relied considerably on taxes on international trade as a source of income; these include import and export duties, and the consumption tax. Their contribution to total tax collection increased from 37 percent in 1995 to 51 percent in 1997. This increase was due

to the merging (in April 1997) of the customs valuation rate with the official exchange rate and the increase in imports.

(1) *Import duties*

All import duties are ad valorem and are applied to a fair market c.i.f import price. The import duty rates range from 5 percent to 250 percent (Table 8). The revenue generated from import duties are transferred to the Central Government.

(2) *Export duties*

All export duty rates are ad valorem and are calculated on free along side (f.a.s) value. Until end-1997, with the exception of cotton and gum arabic, export duties were applied according to two bands 0-3 percent or 5 percent. Export duties on cotton and gum arabic were charged at the rate of 10 percent. Beginning in January 1998, export duty rates were reduced by 3 percentage points.

(3) *Consumption tax*

The consumption tax rate is levied at a rate of 10 percent on a broad range of items. Items exempted from the consumption tax include the following: wheat flour, printed books and booklets, sacks and bags for packing, and medical supplies (Table 8).

(4) *Defense tax*

Beginning in August 1997, a defense tax at a rate of 4 percent was reinstated, on a temporary basis, on a number of commodities equivalent to about 40 percent of total imports. Revenue from the defense tax accounted for about 0.2 percent of GDP in 1997.

(5) *Services tax*

Instituted in 1994 as a levy of 5 percent of c.i.f. import value on products previously subject to quantitative restrictions.

h. *Other taxes*

Other taxes include various levies and fees, such as stamp duties and car license fees. Their contribution to the budget has been insignificant. In Appendix I Table 16, these revenues are combined with those from the agriculture tax, and have yielded no more than 0.5 percent of GDP since the mid-1980s. The stamp duty is charged at various rates on more than 260 instruments of various kinds.

