



MA' MARA SAKIT
VILLAGE

WOMEN, MARKETS AND THE COST OF DOING BUSINESS

Women's Experiences of
Taxation, Fee Collection and
Market Governance in Juba

BY
Ma'Mara Sakit Village
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WOMEN, MARKETS AND THE COST OF DOING BUSINESS

**Women's Experiences of Taxation,
Fee Collection and Market
Governance in Juba**

*A study across Suk-Libya, Konyokonyo and
Jebel Markets*



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This process began with women market vendors and small business owners in Suk-Libya, Konyokonyo, and Jebel markets. Across our earlier engagements, conversations, and Tukul Nuswan convenings, women kept raising concerns about the payments they were making and what these were doing to their businesses. Their persistence made us pause to better understand what women were experiencing, what they were paying, who they were paying, and what was happening across the different markets, instead of moving quickly toward solutions.

When we decided to pause and unpack these questions together, the women took up the process with us. They stayed with it over several months, returned to conversations, brought receipts and payment records, compared experiences, questioned differences, and helped us follow new questions as they emerged. This process happened because the women kept saying that this mattered and then committed their time, knowledge, and energy to understanding it more deeply and figuring out what needed to change.

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Executive Summary

This study examines women market vendors' and small business owners' experiences of taxation, fee collection, and market governance across Suk-Libya, Konyokonyo, and Jebel markets in Juba. It grew from Ma'Mara Sakit Village's longer-term work with women in the markets, where concerns about multiple payments, unclear collection practices, services, and enforcement repeatedly came up.

The study used one-on-one conversations, small-group discussions, and Tukul Nuswan convenings involving women across the three markets. Women also collected and examined receipts and payment records. The study considered this evidence alongside interviews with relevant institutions, official documents, and legal, public-finance, taxation, and political-economy analysis.

What Women Experience

➔ **Women's businesses carry households.** The income pays for food, school fees, health care, rent and wider family responsibilities. Some women have remained in very small businesses for more than a decade because

whatever they earn is continually divided between the business and household needs.

- ➔ **Women carry high costs before they earn.** Stock, transport, storage, market space, sanitation and security may need to be paid regardless of what a woman sells that day.
- ➔ **Business shocks are common.** Women described starting again after fire, theft, illness, bereavement and business collapse. Borrowing is often used to restart or survive rather than expand.
- ➔ **Different payments come from the same business income.** Taxes, licenses, service charges, certification requirements and other collections may be administered separately, but women experience them together.
- ➔ **Women do not always know what they are paying for.** They described different collectors, receipts, payment amounts, and business classifications that were sometimes difficult to understand.

- **Women questioned the relationship between some service-related payments and the services received.** Security and garbage collection came up repeatedly.
- **Enforcement can make an already difficult situation worse.** Women described fines, confiscation, and closure when they could not meet payments, sometimes interrupting the business through which they would need to raise the money.

What the Wider Analysis Found

- **Several institutions can legitimately encounter the same business.** National, state and local government have different revenue and regulatory responsibilities, alongside other institutions such as the Chamber of Commerce. Several payments therefore do not automatically constitute unlawful multiple taxation.
- **The boundaries are not always clear in practice.** Institutional interviews and documentary analysis identified areas where responsibilities overlap, sit closely together, or require further clarification.
- **Business classification needs closer attention.** A woman selling vegetables from one table, a roadside trader, a salon, and an established shop may all be

considered small businesses, but their economic capacity differs greatly.

- **Some payments remain insufficiently explained.** Questions remain around the authority, applicability, rate, frequency, or purpose of some Chamber service/ security charges; Mayor-related payments reported by women, medical certification, Fire Brigade/Civil Defense requirements, veranda or adjoining-space charges, tax-clearance calculations, and some market-space and local-level collections.
- **Different payments or rates are not automatically irregular.** Differences may arise from business category, location, premises, responsible authority or service arrangement. But similar businesses should be able to understand why they pay different amounts.
- **Receipts are useful but have limits.** A receipt establishes that a payment was documented. It does not by itself establish whether the rate was correct, the business properly classified, or the payment legally applicable.
- **Cumulative burden is largely invisible when payments are considered institution by institution.** Women meet public obligations from the same

income they use for stock, household needs and other operating costs.

- **Service accountability and authority are separate questions.** Poor service does not automatically make a charge unlawful, just as provision of a useful service does not by itself establish authority to collect a particular payment.
- **The report uses five questions when examining major payments:**
 - i. Who has authority to collect?
 - ii. Does the payment apply to this business?
 - iii. What is the approved amount and process?
 - iv. What service or accountability accompanies it?
 - v. What does it mean for the business when combined with other public obligations?

What Women Want Changed

Women are not asking to operate businesses without legitimate public obligations. They want:

- **Clear information on payments:** what they are paying, to whom, why, how much, and how often.

- **Rates and classifications that reflect economic reality,** particularly for women operating from tables, roadsides, and other very small trading spaces.
- **The cumulative burden on one business to be considered** when public charges are being set or reviewed.
- **Clear, reliable services where payments** are specifically linked to sanitation, security, or another service.
- **Reasonable notice and proportionate enforcement,** particularly where confiscating goods or escalating fines can make payment more difficult.
- **Affordable and functional market spaces,** including attention to storage, sanitation, security, and safe places to trade.
- **A role in decisions affecting their markets,** including rates, classifications, services, enforcement and infrastructure.
- **Direct dialogue with responsible institutions** to clarify unresolved payments and responsibilities and identify practical changes.

Policy and Institutional Recommendations

The report recommends:

- **Reviewing business classifications and proportionality**, including whether the smallest vendors and businesses require more differentiated treatment.
- **Mapping and publicly clarifying major market-related payments**, including the responsible institution, applicable business category, approved amount, frequency and purpose.
- **Clarifying responsibility for service-related charges**, particularly sanitation, security, medical certification and fire-safety requirements.
- **Improving collection and enforcement practices** through clear notice, identifiable collectors, proper documentation, accessible complaint mechanisms and proportionate penalties.
- **Investing in markets as economic infrastructure**, including affordable trading space, sanitation, drainage, storage, security and fire safety.
- **Examining wider barriers to small-business growth**, including market-space arrangements, access to wholesale supply, storage, finance and wholesale-retail regulation.
- **Creating regular mechanisms** for organized women vendors to engage institutions on market management, revenue changes, services, infrastructure and enforcement.

Introduction and Background

1. Introduction

Women are central to the everyday functioning of Juba's markets. Across Suk-Libya, Konyokonyo, and Jebel, women sell vegetables, fish, milk, charcoal, kiswa, and other everyday goods. They run salons, restaurants, tea shops, and small stores, providing services households and communities depend on. For many of these women, the business is much more than a source of personal income. It pays school fees, buys food and medicine, supports children and extended families, finances education, and fills gaps created by unemployment, illness, bereavement, and unpaid public servant salaries. Some women have traded in Juba's markets for more than a decade. Others are young women entering business while still studying. Across generations, however, many remain economically precarious despite years of work.

Running these businesses also brings women into regular contact with a complex set of public institutions, market authorities and other actors. Women described payments associated with business licenses, City Council, Revenue

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despite years of work.

Authorities, the Chamber of Commerce, Industry and Agriculture, security, sanitation, medical certification, Fire Brigade or Civil Defense requirements, market space, Payam structures and other collections. Some of these payments are understood clearly. Others are not.

Women described uncertainty about what particular payments are for, why amounts differ between apparently similar businesses, which institution has authority to collect them, how frequently they should be paid, and what services should follow from service-related charges. These questions sit alongside a more immediate economic reality: all payments ultimately come from businesses that also carry the costs of stock, transport, storage, rent, care responsibilities, and household survival.



This report examines that reality through the experiences of women working in Suk-Libya, Konyokonyo and Jebel markets. It begins by engaging women to understand what they pay, what they understand about those payments, what happens when they cannot pay, what services they receive, what it costs to remain in the market, and what they believe needs to change. It then places those experiences alongside institutional perspectives, available laws and rate schedules, receipts and payment records, and legal, public-finance and political-economy analysis.

What emerges goes beyond taxation and fees alone. The study gives us a glimpse into how Juba's markets are governed, how the costs of that governance are distributed, and the relationship between public institutions and the women whose labor sustains these markets.

2. What led us to this process

The study grew from Ma'Mara Sakit Village's longer-term work with women working in Juba's local and survival economies. In 2022, Ma'Mara Sakit Village (the Village) began examining how **South Sudanese women and girls in markets and other local structures** in seven states across South Sudan were organizing, the structures they already

relied on, the challenges they faced, and opportunities to strengthen women's leadership and solidarity.

In 2024, further targeted engagement with women in Jebel, Konyokonyo, and Suk-Libya documented women's experiences of working and sustaining businesses in these markets. Questions around taxation and fee collection surfaced repeatedly. Women described multiple payments, inconsistent or unclear collection practices, and limited information about what each payment was for or which institution collected it.

These concerns surfaced again during the first Tukul Nuswan convening in 2025, which brought together 85 women leaders from faith institutions, community associations, and the three markets. Tukul Nuswan is an existing Ma'Mara Sakit Village platform for women to talk, reflect, learn from one another, and build collective understanding around the issues shaping their lives.

In 2026, Ma'Mara Sakit Village began a more focused listening and evidence-building process with women working across Suk-Libya, Konyokonyo and Jebel markets to understand the issue better. The process unfolded in stages, beginning with in-depth one-on-one conversations and small-group discussions that

allowed women to describe their businesses, household responsibilities and experiences of taxation and fee collection in detail. This was followed by a series of Tukul Nuswan convenings across the three markets, where women brought their individual experiences into collective conversation, compared what they were encountering, and identified recurring concerns and differences across markets.

As the conversations deepened, women began collecting and reviewing receipts and other payment records. Later convenings used this documentation alongside women's experiences to examine the different payments, amounts, collectors and business classifications appearing across the three markets. This evidence was then complemented by conversations with relevant public institutions, a review of available laws and official schedules, and legal, public-finance and political-economy analysis.

The process therefore moved from listening to women individually and in small groups, to collective analysis across the three markets, and then to examining women's experiences alongside documentary, institutional and expert evidence. This report brings these different strands of evidence together.

The process moved from listening to women individually, to collective analysis across the three markets, and then to examining their experiences alongside documentary, institutional and expert evidence.



Study Purpose, Scope and Methodology

Study Purpose and Objectives

This study aims to generate evidence grounded in the lived experiences of women market vendors and women running small-scale businesses, strengthening collective understanding and informing policy dialogue on fair, transparent, and accountable taxation, fee collection, and market governance in Juba.

The study aimed to:

- ➔ Document women market vendors' lived experiences of taxation and fee collection across Suk-Libya, Konyokonyo and Jebel markets
- ➔ Generate and triangulate evidence from women's experiences, receipts and payment records, institutional perspectives, official documents and expert analysis
- ➔ Strengthen collective understanding and analysis among women across the three markets by enabling them to compare experiences, identify patterns and differences, and collectively make sense of the evidence
- ➔ Identify legal, economic, public-finance and institutional issues and opportunities for improving transparency, accountability, fairness and coordination in taxation, fee collection and market governance
- ➔ Generate evidence-based recommendations to support women's collective engagement and policy dialogue with relevant authorities

Scope and Limitations

- The study focuses on women operating different types and scales of businesses in Suk-Libya, Konyokonyo and Jebel markets in Juba, where Ma'Mara Sakit Village has built relationships through previous assessments, convenings and organizing. It includes women selling from tables/stalls and other very small trading spaces, as well as women operating salons, restaurants, shops and other premises
- The study examines taxes alongside other payments women encounter in operating their businesses, including licences, rates, sanitation and security-related charges, certification requirements and market-space payments. These are not treated as legally interchangeable. Where women use "tax" broadly, the report retains their experience while distinguishing between different forms of payment where the evidence allows
- The study is qualitative and is not statistically representative of all women vendors or markets in Juba. Reported amounts reflect women's experiences and available documentary evidence and should not automatically be interpreted as verified official rates. Similarly, a receipt confirms that a payment

was documented but does not, by itself, establish its legality, correct rate, business classification or current applicability

- The study does not calculate an effective tax or payment burden as a percentage of women's income because comparable data on turnover, profits and operating costs were not collected. Instead, it examines cumulative burden qualitatively. Nor does it make blanket conclusions about the legality of every payment. Where authority, applicability, amount or frequency remains unclear, the report identifies the issue for further clarification
- Throughout the analysis, the report distinguishes between what is established, what women report experiencing, what is being challenged, and what remains unresolved.

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Conceptual and Analytical Approach

The study is grounded in a feminist participatory approach that understands women market vendors and small business owners as knowledge holders whose lived experiences are an essential starting point for understanding how taxation and market governance operate in practice. On the other hand, lived experience alone cannot establish the wider legal, institutional and public-finance arrangements surrounding those experiences. The study therefore brings women's knowledge into conversation with receipts and payment records, institutional perspectives, official documents and expert analysis.

Each form of evidence serves a different purpose.

Women's accounts show how systems are encountered at the business and household level. Institutional perspectives explain how institutions understand their mandates and how systems are intended to operate. Documentary evidence helps establish formal rules, mandates and schedules, while legal, public-finance and taxation, and political-economy analysis interrogate questions of authority, institutional overlap, classification, proportionality, cumulative burden and accountability.

The analysis pays attention to both convergence and divergence. Where different sources reinforce one another, this strengthens the finding. Where women's experiences, institutional explanations or documentary evidence differ, the analysis retains the difference rather than resolving it through assumption.

Collective reflection is central to this approach. Through Tukul Nuswan, women compared experiences across markets and business types, examined documentation together, questioned differences and identified the issues and changes they considered most important. Women therefore contributed not only information to the study, but also analysis.

Methodology and Evidence Base

The study used a qualitative, participatory research design and purposive sampling to engage women with different business types, years of operation, and experiences across the three markets. Instead of relying on a single form of evidence, the inquiry developed through several connected evidence streams.

Evidence stream	Coverage	Contribution to the study
One-on-one conversations	Five in-depth conversations with women from Suk-Libya	Business and livelihood histories; household and care responsibilities; payments and collectors; economic and emotional effects; aspirations and leadership.
Small-group discussions	Two discussions; one with five women in Jebel and one with five women in Konyokonyo	Market-specific experiences of business costs, payments, services, enforcement and priorities.
Tukul Nuswan convenings	Seven convenings involving 50 women across the three markets	Collective reflection and comparison, examination of receipts and payments, identification of shared and differing concerns, relationship and leadership building, development and refinement of priorities.
Receipts and payment records	Documentation voluntarily shared and examined by women	Payment names, amounts, dates, issuing institutions, frequencies and business classifications; identification of issues requiring further clarification.
Institutional interviews	National Revenue Authority, Central Equatoria State Revenue Authority, Juba City Council Environment and Sanitation Department, and Chamber of Commerce, Industry and Agriculture	Institutional perspectives on mandates, collection responsibilities, business classifications, services, communication, accountability and coordination.
Official documents	Relevant revenue legislation, schedules, by-laws and institutional governance documents	Formal mandates, rates, classifications, responsibilities and areas where the available documentary evidence required further clarification.
Expert analysis	Legal expert, public-finance and taxation expert, political-economy advisor	Legal authority and applicability, revenue architecture and overlap, business classification, cumulative burden; proportionality, service accountability and possible areas for reform.

Receipts and payment records were used alongside women's accounts, rather than as stand-alone proof of a payment's legality or correctness. Institutional interviews similarly provided institutional perspectives rather than automatically overriding women's accounts where experiences differed from institutional explanations.

The official documents shared by the institutions during the key informant interviews that were reviewed alongside the institutional accounts included the Central Equatoria State Revenue Authority Act 2007, as amended, the Central Equatoria State Taxes and Charges Schedule reviewed 2024/25, the Juba City Council Environment and Sanitation Rate Schedule By-Law 2025/2026, amended in 2026, and

the South Sudan National Chamber of Commerce, Industry and Agriculture Constitution, amended in 2017.

Expert analysis strengthened the interpretation of the evidence and helped investigate questions that emerged from it. It was not used to determine women's priorities.

Recorded Participation and Coverage

Participation was iterative. Some women participated in more than one stage as the process moved from sharing experiences to comparing payments and receipts, collectively examining emerging questions and developing priorities.

Market	Recorded participation and evidence	Particular contribution to the evidence
Suk-Libya	47 recorded attendance entries across three Tukul Nuswan convenings, alongside five in-depth one-on-one conversations	Detailed livelihood histories and household impacts; multiple payments and collectors; receipt comparison; emerging collective leadership
Konyokonyo	39 recorded attendance entries across a small-group discussion and two subsequent Tukul Nuswan convenings.	Business and household recovery following shocks; market-space pressures; confiscation and fines; payment comparison and collective priorities.
Jebel	25 recorded attendance entries across a small-group discussion and two subsequent Tukul Nuswan convenings.	Rent, storage and transport costs; daily and periodic payments; sanitation and security concerns; theft, business insecurity and collective action.
Across the three markets	111 recorded session-attendance entries, with repeat participation across stages of the process	Cross-market comparison of experiences, payments, services and priorities.

These figures represent attendance entries rather than 111 unique women. Repeat participation was part of the process, allowing women to return to emerging questions and deepen the collective analysis over time. The figures should therefore not be used as a prevalence denominator. Some source records also contain small differences in recorded attendance.

Data Analysis and Quality Assurance

The evidence was analyzed thematically and iteratively. Rather than treating analysis as something that happened only after data collection, interpretation developed across successive stages of the inquiry.

Stage	Analytical process	Purpose
1. Within-market analysis	Women's one-on-one conversations, small group discussions and Tukul Nuswan convenings were first examined within their particular market and context.	Preserve differences between women, business types and markets rather than prematurely collapsing them into a single account.
2. Collective and cross-market analysis	Experiences, payments and documentation were compared within and across the three markets through successive engagements.	Identify recurring patterns, meaningful differences, emerging questions and shared concerns.
3. Documentary and institutional analysis	Receipts and payment records were considered alongside institutional interviews, legislation, schedules, by-laws and other available documents.	Examine what women were paying, which institutions were involved, how responsibilities were described and which questions remained unresolved.
4. Expert analytical review	Legal, public-finance and taxation, and political-economy analysis was applied to specific questions emerging from the evidence.	Examine authority, applicability, classification, overlap, cumulative burden, proportionality, service accountability and possible reform directions.

Stage	Analytical process	Purpose
5. Collective reflection and priority development	Emerging evidence and questions returned to women through Tukul Nuswan for further discussion and analysis.	Deepen collective understanding and identify the issues and changes women wanted to pursue through institutional dialogue.
6. Final synthesis	Women's experiences and priorities were brought together with documentary, institutional and expert analysis.	Develop the integrated findings and policy and institutional recommendations presented in this report.

Triangulation across these evidence streams, repeated engagement with women and comparison across the three markets provided the main quality-assurance mechanisms. Importantly, triangulation was not used to establish one source as inherently more credible than another. It was used to understand where evidence converged, where it differed, and where questions remained unresolved.

Ethical Considerations

Participation was voluntary and guided by informed consent, confidentiality, respect and care. Particular attention was paid to safety because taxation, market governance and engagement with public authorities can be sensitive.

Personal identifiers are not included without consent, and receipts and other supporting documentation are anonymized where necessary. Direct quotations are used selectively to preserve women's language and experiences. Where quotations were recorded through interview or convening notes rather than certified transcripts, they are treated accordingly. The process also sought to avoid requiring women to take unnecessary personal or political risks in order for their experiences to be considered credible.

Part I: What Women Experience In Juba's Markets



Women's Lives and Livelihoods in the Market

The women whose experiences inform this study are not one category of trader. They are women at very different stages of life, operating businesses of very different sizes and forms across Suk-Libya, Konyokonyo and Jebel markets. Some sell tomatoes, onions, fish, kisra, mandasi, charcoal, milk, vegetables, oil and other everyday food items from tables, wheelbarrows, temporary spaces or directly from the ground. Others operate salons, tea shops, restaurants, tailoring businesses, small shops, clinics and other small premises.

They also span generations. Among the women engaged were young women in their late teens and twenties, including university students trying to finance their own education, women in their thirties and forties raising children and supporting extended families, and women in their fifties and sixties who continue to trade because families still depend on what they earn. In Jebel, the recorded participants ranged from 18 to 60 years old. In Konyokonyo, the recorded group ranged from women in their twenties to a 61-year-old vendor. Suk-Libya participants similarly included women in their twenties through their fifties.

The age range matters because it shows that market trading is not a temporary stage that women simply pass through. Some women have spent much of their adult lives in these markets. Women in the study described beginning businesses as far back as 2005, 2007, 2008, 2009 and 2010. Others had entered only in the last few years. In Suk-Libya, women who had been trading for more than ten years said some had worked side by side for years without the opportunity to sit together and understand one another's businesses and experiences until the Tukul Nuswan convenings.

What is striking is what has and has not changed over those years. Some women have traded for ten or fifteen years and are still operating from a table. Others have moved from onions to fish, from clothes to a salon, from a restaurant to kisra, or from a shop back into her home. While businesses change as women adapt, longevity has not necessarily translated into accumulation.

What the Business Carries

Across all three markets, women rarely spoke about their businesses simply as sources of profit. They spoke about feeding their children, paying school fees, paying for

healthcare, paying rent, and caring for parents, siblings, and husbands who are sick, absent, deceased, or working without salaries. In Konyokonyo, a woman selling tomatoes, onions, okra, and vegetables explained that her husband is a soldier who had not received a salary for three years. Her market business had therefore become the income supporting the household. Another woman, widowed with children to support, described her economic reality simply as *“my hand is the only husband that I have.”*

In Jebel, the pattern was similar. Women described being both income earners and caregivers. One woman selling sambusa described herself as both mother and father to her children. Another moved her business home after her husband suffered a stroke because she needed an income she could earn while caring for him. A woman who lost her husband described waking up every day to the responsibility he had previously shared and running several tiny businesses popcorn, zalabia, mandasi, and liquid soap- because if one produced nothing, perhaps another would bring home something small. For some younger women, the business keeps them in school. Younger women in both Jebel and Konyokonyo described running salons while studying at the University of Juba, using their earnings to pay fees, transport, and basic needs.

These stories complicate the idea of “business income.” For many women in these markets, there is no clean separation between business money and household money. The same money must restock tomorrow’s tomatoes and feed today’s children. It must keep the business alive and keep the family alive. That is important for understanding every payment discussed later in this report. A fee may look small on an institutional schedule, but for the woman paying it, that money already had several other dire purposes.

Years of Work, but Very Little Room to Grow

The women across these markets are not lacking persistence. Some have sustained businesses for more than a decade. Some have changed businesses repeatedly as conditions changed. Some have borrowed after losing everything. Some have moved their businesses home when commercial rent became impossible. Others have diversified because depending on one source of income is too risky. But a recurring frustration across the conversations was that working for many years has not necessarily allowed the business to grow.

A woman in Jebel described a tea business operating from a weak structure that worries her whenever it rains. She cannot simply build something stronger because the business itself does not generate enough money to do so. Another woman moved her bedsheet and tailoring business home when rent rose to between USD 100 and USD 200 per month. She explained that people increasingly prioritize food. Whether somebody buys a bedsheet that month or not, the rent still has to be paid. In Konyokonyo, women described capital repeatedly disappearing and being rebuilt through borrowing. Some obtain stock on credit and repay wholesalers after selling. Others have shifted from one commodity to another as margins collapse.

This is why describing these businesses only as “small” misses the point that is worth unpacking. Some have remained small despite enormous amounts of women’s labor. Their income is continually absorbed by food, care, education, medical costs, rent, transport, stock, market charges and economic shocks. Whatever remains, if anything, is expected to become tomorrow’s capital.

Starting Again, and Again

The women’s businesses are also exposed to shocks from which they receive little protection. Konyokonyo carries perhaps the starkest example. Women described losing businesses in the 2024 market fire. Some borrowed money to restart. One woman who lost everything described becoming deeply stressed but continuing because of her children. Another moved from roadside vending into a shop, only to lose the business in the fire and start again.

The fire was not the only reason women restarted. Women described shops being consistently broken into and goods stolen. One woman abandoned tailoring after thieves emptied her shop and eventually moved into salon work because she no longer had the courage to invest in the same business. In Jebel, a woman who had traded since 2008 described eventually opening a small restaurant only to have thieves break in and steal her property despite her paying a police officer monthly to guard the shop.

Women’s businesses are constantly having to adjust to changes in their lives and the wider economy. The losses they incur do not reduce what the household needs from her. Children still need to eat and go to school, and the business still needs stock to keep earning. This helps

explain why borrowing comes up so often in the women's stories. For many, taking on debt is not about expanding the business. It is about finding enough money to start again after a loss, keep the business operating, and continue meeting household needs.

Paying Before Earning

For women operating from tables and other very small trading spaces, the cost of trading begins before they know what they will earn that day. Women described paying for the ground where they place their tables, garbage collection, and security. Because they cannot leave their goods in the market overnight, many also pay for private storage and hire wheelbarrows each day to move their goods back and forth.

The difficulty is that their earnings are far less predictable. This is especially true for women selling perishable foods. A woman may arrive with tomatoes, onions, fish, milk or vegetables and sell well one day, then sell very little or nothing the next. One Konyokonyo milk vendor described what she does when customers do not come:

"I lift the milk onto my head and walk around looking for buyers because I cannot afford to let it spoil. When I become tired, I return to the table and wait again."

For these women, none of these costs pause when they make nothing, as collectors still demand monthly and daily fees.

The Cumulative Burden on Businesses

Beyond the everyday costs of keeping their businesses running, women also described having to meet multiple payments associated with different public institutions and market requirements. The combination differs depending on the market and type of business. Table vendors incur daily or monthly collections tied to Payam administrations, the Chamber of Commerce, the City Council, and other market-level requirements, such as mayor fees in some markets. Women operating salons, restaurants, and small

shops face a different combination of business licenses, sanitation charges, medical certification, security, tax-related obligations, Mayor-related service payments, fire-related requirements, and other collections.

Each payment is administered separately, but women experience them together. A particular fee may seem small on its own, but that doesn't show what else the same business has already paid that day, month, or year. Women repeatedly brought the conversation back to what happens when all these payments must come from a business that is already struggling to sustain itself. This is why the cumulative burden cannot be understood by looking at individual fees or taxes collected daily, monthly, or annually in isolation.

Who is Collecting What?

Across the three markets, women described payments associated with City Council, Revenue Authorities, the Chamber of Commerce, waste collection, Payam structures, Mayor-related charges, medical certification, fire-related requirements, licenses, ground or rental arrangements, and other collections. The exact combination differed by market and business. The women

do not encounter a single coherent system they can easily describe. They only see different collectors who show up in the markets. A conversation from one of the Konyokonyo market tukul nuswan convening captured the confusion particularly clearly. One woman said,

"We feel that we have a problem through the pain we are going through, but we are confused. We don't understand what is going on anymore because everyone comes with their own issues that need us to pay for."

The confusion became even more visible when women began collecting and comparing receipts. In Suk-Libya, women found receipts carrying different institutional logos and descriptions they did not understand. They described paying because they feared that refusing could result in their businesses being closed. They identified cases where the description on a receipt did not appear to match the business being charged, or where what they paid did not

match what was written on the receipt. In some instances, when they demanded receipts, they were charged more.

The Gap Between Payment and Service

Security and garbage collection generated some of the strongest frustration. As noted earlier, women across the markets described paying security-related charges. At the same time, theft continues, and still having to pay for daily transport to and from storage, plus monthly storage fees. Garbage collection produced a similar problem. Some women reported paying sanitation or waste charges but still having to arrange disposal privately when collection did not happen or happened too infrequently. In other places, women described no formal garbage collection and paying boys to remove waste themselves. For women selling food and perishables, waiting several days for waste collection caused more inconvenience when things went bad.

Women therefore repeatedly returned to a simple principle: The frustration was not necessarily that security or garbage collection should cost nothing, but they struggled to see the relationship between the payment and the protection or service received in return.

The Penalties for Not Being Able to Pay

Perhaps one of the hardest contradictions for women is what happens when they cannot pay all these fees and taxes. Their businesses do not produce fixed incomes, yet failure to meet a payment leads to penalties, confiscation, or closure. In Jebel, women described asking collectors to return the following day when they did not have money. If they still could not pay, collectors could eventually take their goods. Recovering them required paying the original obligation and an additional fine, which women said increased depending on how long the goods remained confiscated.

Konyokonyo women similarly described having goods confiscated when they could not make daily payments, and additional fines required to recover them, or being charged double the original daily or monthly fee they failed to pay.

"If I could not raise the original amount because the business had not made enough money, how does increasing the

amount make me more able to pay?" One woman painfully asked during one of the tukul Nuswan convenings. "When you confiscate the very things that are my source of daily income, where do you expect me to get the money I owe you?" she continued.

Economic Frustration and Growing Tensions in the Market

Conversations about competition generated some of the strongest emotions among women. Some felt that South Sudanese traders were increasingly disadvantaged in their own markets, particularly where wholesalers also operate in retail or where women perceived unequal access to goods and prices. Their anger was often directed at foreign traders, but beneath it lay deeper frustration with the government and what women saw as its failure to regulate markets fairly and protect the viability of small businesses.

These concerns need to be taken seriously without turning them into a case against foreign traders. Foreign traders can also be vulnerable to intimidation, arbitrary collections, and exploitation in the same poorly regulated environment. The intensity of women's frustration should therefore be read as a warning about what can happen when economic hardship, weak market regulation, and perceptions of unequal treatment are allowed to deepen.

The Weight of Staying in Business

The emotional weight of these experiences accumulated over the course of the conversations. Women spoke about stress, exhaustion, fear, anger, hopelessness, to mention but a few. Women have thought about quitting, but quitting does not remove school fees, feed their children, pay medical expenses, or cover absent salary. Across markets, the women acknowledged that everyone was occupied with personal survival. Some feared speaking publicly because they worried about violence and about what would happen to their children if something happened to them. This fear also helps explain why problems that women have experienced for years have not necessarily produced collective action.

And Still, Women Continue

These businesses have kept children in school, supported families, and enabled younger women to finance their own education. Women have built businesses from very little, adapted when circumstances changed, saved together, and started again after fire, theft, illness, bereavement, and business collapse. The Tukul Nuswan process also enabled the women across the markets to begin turning individual experiences into collective knowledge. They compared receipts and payments across markets, questioned differences, and began reflecting more deeply about what all this means for them, collectively.

The women are not asking to be rescued from the market; they already know how to work, trade, adapt, and provide. This part shows that they carry the business risk, care responsibilities, household needs, and the costs of keeping their businesses running. The rest of this report therefore asks not only what women are paying, but what a fair, transparent, and accountable relationship between these women, the markets they sustain, and the institutions that govern them should look like.



Part II: What Women's Experiences Reveal About Revenue and Market Governance in Juba



Part I showed what women experience in Juba's markets. This part builds on those experiences to examine the systems behind them. It focuses on what women pay, who collects it, what authority and rules apply, and how these obligations relate to different businesses.

The institutional interviews, official documents, and expert reviews show that women operate within a decentralized revenue and market-governance system involving different levels of government and other institutions. Several payments around one business therefore do not automatically amount to unlawful multiple taxation. They may represent different taxes, licenses, service charges, membership fees, rent or other obligations. But

the evidence also shows that the system is not always as clear in practice as these distinctions suggest on paper. Some institutional responsibilities overlap or sit very close together. Women do not always know which category applies to their business, some payments remain insufficiently explained, and some institutional accounts do not fully align.

The question is therefore not simply whether women are paying "too many taxes." It is whether the payments they encounter are authorized, applicable to their businesses, correctly determined, understandable, proportionate and, where connected to a service, accountable.

Several Institutions Meet the Same Business

- ➔ **The National Revenue Authority (NRA).** The four institutional interviews confirmed that several institutions can legitimately operate within the same business environment. The National Revenue Authority (NRA) described its role principally in relation to nationally registered businesses and national taxes. Its representatives said very small traders, such as vendors or women selling tomatoes, onions, or greens from tables or roadsides, generally were not the businesses it directly targets for business taxation.
- ➔ **The Central Equatoria State Revenue Authority (CESRA).** CESRA similarly distinguished between state revenue responsibilities and those falling under Local Government. Its representative said table vendors

generally fall within local-government arrangements, while more established businesses may encounter state-level obligations.

- ➔ **Juba City Council.** It described responsibility for local market and service-related collections, including sanitation and various operational charges.
- ➔ **The Chamber of Commerce, Industry and Agriculture.** Described its role in representing businesses while also collecting membership and service-related fees.

Women therefore encounter several institutions, but they do not necessarily collect the same things. However, both the NRA and CESRA acknowledged problems of multiple collections, overlap, and the need for better coordination. The legal and public-finance reviews similarly identify areas where responsibilities or revenue sources require greater clarification. Women's confusion therefore cannot simply be treated as a lack of taxpayer awareness. Information can explain a coherent system, but it cannot substitute for clarity where institutional responsibilities themselves are difficult to distinguish.

Who Should Be Paying What?

One of the clearest areas requiring attention is how businesses are classified. Both the NRA and CESRA

distinguished very small table-based activities from more established businesses. The City Council rate schedule also differentiates extensively between types and sizes of businesses, including shops, restaurants, tea businesses, vegetable and fruit sellers, tables, mobile hawkers, pharmacies, bakeries and hairdressers.

Differentiation therefore already exists within the formal system. However, it is unclear to the women which category has been applied to them, why it applies, and whether the amount collected corresponds to that category. The expert analysis makes this particularly important for the smallest businesses. Administrative categories such as "small business" can still contain businesses with very different economic capacities. A woman operating a salon from permanent premises and a woman whose entire trading

capital sits on a vegetable table may both be economically small, but they are not similarly positioned to absorb a fixed public charge. The revenue system is unclear on how small is “small,” and whether existing categories adequately recognize livelihood businesses operating on extremely narrow and unpredictable margins.

City Council Rates: Having a Schedule is not Enough

Juba City Council is the institution women most frequently associated with their everyday market experience. Women described payments connected to tables, businesses, sanitation, licenses, medical requirements, and other aspects of operating in the market. The City Council Environment and Sanitation Rate Schedule confirms that approved categories and rates exist for a wide range of businesses. This is important because it provides a formal basis against which some of the collections women described can be examined. Women should not have to rely on the amount the collector communicates. They should know the current approved schedule, the category applied to their business, the amount due, the frequency of payment, and the institution authorized to collect it.

When Women Pay for a Service

Garbage and security make the relationship between collection and service delivery particularly visible. City Council described sanitation charges as supporting garbage collection and reported regular collection in major markets. Women’s experiences were more uneven. Some Suk-Libya women reported paying for collection but considered its frequency inadequate, particularly for businesses dealing with perishable food. Some women in Jebel and Konyokonyo described relying instead on private arrangements for waste disposal.

Security presented a similar concern. Women described security-related payments while still experiencing theft, and paying for storage and transport of goods out of the market each evening. The Chamber of Commerce said some of its service-related collections support security and market operations. At the same time, City Council and Chamber accounts did not fully align on how Chamber collections from vendors operate.

The evidence does not support the conclusion that services are completely absent. But it raises questions about what service a particular payment covers, who provides it, how regularly it should be provided, and what accountability

exists when women continue carrying much of the cost or risk themselves. A payment may have legal authority and still be poorly implemented. Equally, the usefulness of a service does not itself establish an institution's authority to charge for it. Authority and service accountability are both necessary here.

Payments That Still Need Clearer Answers



Chamber of Commerce service/security fee. Several payments documented through women's accounts remain insufficiently explained by the evidence available to this study. The Chamber of Commerce, Industry and Agriculture Constitution establishes registration, membership and subscription fees and gives the Chamber functions related to business representation and advocacy. The Chamber also told the study that it collects service-related fees, including for security. What remains unclear is the basis, applicability, and rate-setting process for service or security payments experienced by women who do not see themselves as Chamber of Commerce members.



Mayor fee or Office of the Mayor service fee. Women also repeatedly referred to a "Mayor fee" or "Office of the Mayor service fee." The study should not assume this is its formal legal name, nor conclude from women's uncertainty that it is unlawful. But where women required to pay cannot identify its purpose, official name, rate or frequency, further clarification is warranted.



Medical Certification. Medical certification raised similar questions. Women, particularly salon operators, described recurring medical testing and certification and questioned its frequency, cost, and implementation.



Garbage Fee. Garbage-related collections also require greater clarity, as different levels of local administration appear to provide the same service. In Suk-Libya, for example, women described garbage-related payments or arrangements through block-level administration while also encountering City Council sanitation collections. The study does not establish that these payments are necessarily for the same obligation, but women should be able to understand what each payment covers, which authority is responsible for collection and service delivery, and why more than one garbage-related payment may arise around the same business.



Fire Brigade. These charges have some documentary basis within the state revenue schedule. Women nevertheless questioned recurring certification or sticker payments after purchasing their own fire extinguishers, as collectors subject them every three or six months and issue payment receipts bearing the National Civil Defense Service. The applicable rate, frequency, and business category therefore still need to be matched against current requirements.



The Veranda or “Baranda” Fee Payment. This was another recurring question, particularly among women operating salons and small shops. Women described being charged separately when they use the veranda or space immediately outside their premises, sometimes referring to the requirement as a temporary physical license or permit. They said they already pay for the shop or business premises and do not understand why using the adjoining space requires another substantial payment. This requires clarification on what the payment officially represents, what space it applies to, how the rate is determined, and how it differs from the other payments already attached to the premises.

Access to Affordable Market Space

Some of the most complicated payments concern the physical space from which women trade. Women used terms such as ground rent, table rent, rental value and payments to landlords, investors or other actors controlling market spaces. These payments should not be treated as interchangeable. The study has not established the ownership or legal arrangements governing every trading area women described and therefore cannot determine the legal basis of every space-related payment.

What it has established is the economic consequence. Women pay for access to space to place their tables while also providing their own tables, paying for storage, transporting goods every day, and meeting public collections associated with operating there.

The expert analysis therefore treats market space as more than a side issue. A market is economic infrastructure. The availability of affordable, safe and functional public trading space directly affects whether the smallest businesses can survive. This raises a broader governance question about who controls market space, how trading spaces are allocated and priced, and what affordable public options exist for women vendors or those operating the smallest businesses.

The Payments Within and Across Markets

The cross-market process revealed differences in what apparently similar businesses reported paying both within the same market and across markets. Women themselves were often surprised by these differences. Difference does not automatically establish unfairness or irregularity. Rates may legitimately vary because of business category, location, service arrangement, premises or the responsible authority. But where apparently similar businesses face different amounts, those differences should be explainable.

The receipts collected by women help make these questions more concrete. They identify institutions, dates, amounts, and payment descriptions and allow comparisons across businesses and markets. But the receipts also had limits. They proved that a documented payment occurred, but it was hard to tell whether the amount was the approved rate, the business was correctly classified, the collector had the appropriate authority, or the charge remained applicable at the time of collection.

The Cumulative Burden

Perhaps the strongest point of convergence between women's experiences and the expert analysis concerns

cumulative burden. Institutions administer payments separately. For example, the City Council provided rationale for its charges; the same applies to Chamber of Commerce payments. The same goes for rent, storage, transport, etc. From an administrative perspective, these are distinct costs; however, the woman experiences them from the same business income. For women whose businesses operate on narrow, unpredictable margins, a fixed charge remains fixed even when sales are poor. For a business where household and business income effectively come from the same pocket, public payments can compete directly with restocking, food, healthcare, and school costs.

The public-finance and political-economy analyses raise an important question of proportionality: what happens when the combined cost of remaining economically active begins to undermine the ability of the smallest businesses to remain economically active at all? These businesses are already absorbing considerable economic and social responsibilities. They sustain households, create livelihoods where formal employment is limited, and finance many of the costs required to keep themselves operating. The government's legitimate need for revenue must therefore be considered alongside other legitimate concerns.

Enforcement Should Not Make Compliance Harder

Women's accounts of fines, confiscation and business closure also raise questions of proportionality. The government requires mechanisms to enforce legitimate obligations. But where a woman cannot pay because sales have been poor, confiscating the goods that generate her income can further reduce her ability to pay. Similarly, multiplying an unpaid amount may turn temporary inability to pay into deeper debt.

The legal analysis identifies enforcement and grievance mechanisms as areas requiring scrutiny, while the economic analysis raises the consequences of enforcement for businesses operating with very little capital. The finding is not that penalties are inherently inappropriate. It is that enforcement should be lawful, predictable and proportionate, and should not unnecessarily destroy the economic capacity from which compliance must ultimately come.

The same principle applies to information. Women are repeatedly asked to know, preferably in advance, what they are required to pay, how much, to whom and how often. Some institutions also acknowledged the need for better taxpayer information. This should not be understood

only as awareness-raising. A woman should not need to navigate national, state, and local government-level legislation to determine whether the amount demanded at her table is correct.

Enforcement should be lawful, predictable and proportionate and should not destroy the economic capacity from which compliance must ultimately come.



The Larger Finding: A Market-Governance Question

From women's experiences, institutional interviews, official documents, and expert analysis, the evidence points to a problem wider than any single payment or institution. Juba's markets have legitimate revenue obligations, and legitimate differences can exist between business categories and between national, state, and local responsibilities. At the same time, the study identifies institutional overlap, payments that remain insufficiently explained, uneven service experiences, difficult-to-understand business classifications, unexplained differences between apparently similar businesses, and questions about proportionality and enforcement.

The larger issue is therefore one of market governance: how revenue is collected, businesses are classified, and institutional responsibilities are coordinated; how services are delivered, and market space is governed; how information is communicated; and how enforcement is exercised.

Bringing the different evidence together suggests that every major payment encountered by women should be capable of answering five basic questions:

Question	What needs to be established
1. Authority	Who has the legal or administrative authority to impose and collect this payment?
2. Applicability	Does the obligation apply to this particular business type, size, premises, registration status and location?
3. Amount and process	What is the approved amount or method of calculation, how frequently is it payable, and is it being collected according to the applicable schedule and process?
4. Service and accountability	Where the payment is specifically linked to a service, what should be provided, by whom, and what avenue exists when the service is not delivered as expected?
5. Equity and economic effect	How does the payment sit alongside other public obligations carried by the same business, and is the cumulative burden proportionate to the business's economic capacity?

These questions are connected, but they are not interchangeable. Legal authority does not by itself answer whether a payment applies to a particular business or whether the correct amount has been charged. Similarly, poor delivery of a service does not automatically make the underlying charge unlawful, while provision of a useful service does not by itself establish authority to collect a particular payment.

The fifth question is particularly important in light of women's experiences. Institutions administer different

obligations separately, but women pay them from the same business income. This means that the legality of individual payments and the cumulative economic burden they create are separate questions, and both matter for fair market governance.

Not every question raised by this study can yet be answered. Where authority, applicability, rates, or responsibilities remain unclear, the appropriate response is further institutional and legal clarification rather than assumption. But women should not also carry the burden

of navigating national, state, and local legislation simply to understand a demand made at their table or business.

The issue, therefore, is not whether women should have obligations or whether government should raise revenue. Fair market governance requires that the authority to collect revenue is matched by an equal responsibility to ensure that what is collected is clear, coordinated, proportionate, and accountable.

PART III: WHAT WOMEN WANT TO CHANGE



Across Suk-Libya, Konyokonyo and Jebel, women were clear that they are not asking to operate businesses without obligations to government. Some explicitly acknowledged that paying legitimate government charges is part of doing business. They questioned the relationship between what they earn, what they are required to pay, what they understand about those payments, and what they receive from the institutions governing the markets.

Their recommendations also developed as the process continued. Women initially spoke about individual payments and encounters with collectors. As they collected receipts, compared experiences across markets and discussed what they were seeing together, their questions became broader. They began asking how rates are determined, why similar businesses appear to pay different amounts, which institutions are responsible for what, why some services do not match what they pay, and why women themselves are largely absent from decisions affecting their businesses.

The priorities below reflect both the immediate changes women want and their broader demand for a market system they can understand, plan around, and help shape.

Women Want Clear Answers About What They Are Paying

One of the clearest demands was for women to know what they are expected to pay, who they are paying, why they are paying it, and how the amount has been determined. Women operating small shops, salons, restaurants and other premises particularly wanted this information provided at the beginning of the year. They want a clear and accessible schedule showing the name of each required payment, the responsible institution, which businesses it applies to, the approved amount or method of calculation, how frequently it is paid, when it is due, and what it is for. Changes in rates or requirements should also be communicated before enforcement begins.

Within this broader demand, women identified several payments and practices on which they want clearer answers.

➔ **Chamber of Commerce security and service charges:**

Who is required to pay? How is the rate determined? Why do apparently similar businesses report different amounts and payment schedules across markets? What does the payment finance, and what security should women expect in return? Women also want the

amount reviewed for the smallest vendors, particularly where they still pay separately for storage and bear the risk of theft themselves.

- **Garbage and sanitation charges:** What does the payment cover, how frequently should garbage be collected, and which institution is responsible? Women also want clarity when different local structures appear to provide the same service. In Suk-Libya, for example, women described garbage-related arrangements through block-level administration while also encountering City Council sanitation collections. They want to understand how City Council, Payam, and block-level responsibilities relate and why more than one garbage-related payment may arise around the same business.
- **The “Mayor fee”:** What is the official name of the payment women refer to as the Mayor fee or Office of the Mayor service fee? What is its basis, who pays it, how is the amount determined, how frequently is it due, and what is it used for?
- **Daily Payam-related payments:** Women, particularly in Konyokonyo, want to understand the basis and purpose of these collections and how they relate to other City Council and local-government payments.
- **Medical certification:** Salon operators want clarity about the public-health purpose of recurring medical certification, why it is required at the current frequency, what the approved cost is, and whether the requirement remains appropriate in its current form.
- **Veranda or “baranda” charges:** Women operating salons, shops and other premises want to understand why using a veranda or space immediately outside premises they already pay for attracts another substantial payment, sometimes described to them as a temporary physical license or permit. They want to know what space or activity the payment covers, how the amount is determined, and how it differs from other payments attached to the premises.
- **Fire Brigade and Civil Defense payments:** Women want to know which businesses require certification, what inspection is undertaken, the approved fee, how long certification remains valid, and why recurring payments are required after businesses have already purchased the required fire-safety equipment.
- **Tax clearance:** Women operating more structured businesses want to understand how the amount associated with obtaining tax clearance is calculated, including what liability is being assessed, the

period covered, whether business size or turnover is considered, and how the final amount is reached.

- **Ground, table and market-space payments:** Women want clarity about who is authorized to charge for different trading spaces, especially for women selling from tables and stalls. They want to understand what the different payments represent, how rates are determined, and how public charges relate to payments made to landlords, investors, or other actors controlling the spaces from which they trade.

The Smallest Businesses Should Pay According to Their Economic Reality

Women repeatedly questioned how charges are determined for businesses with extremely small and unpredictable earnings. This concern was particularly strong among table/stall vendors. A woman may come to the market every day without knowing how much she will sell. She may sell most of her vegetables, very little, or nothing at all. Perishable goods may spoil, yet many of the payments she encounters remain fixed.

Women therefore want authorities to distinguish more meaningfully between businesses with permanent

premises and higher turnover and women operating from tables, wheelbarrows, roadsides and other very small trading spaces and kinds of businesses. What is expected of a business should reflect what it is actually capable of earning. They are not necessarily asking for all obligations on the smallest businesses to disappear but want rates and business categories that reflect economic reality rather than treating very different businesses as though they have comparable capacity to pay.

Look at Everything a Woman Pays, Not One Charge at a Time

Women also want institutions to consider the cumulative cost of remaining in business for their kinds of businesses, specifically. For a woman operating a table/stall, there is little practical separation between daily public payments, security, ground or table charges, garbage, storage, and transport. They may serve different purposes and go to different actors, but they come from the same small, already struggling business income.

Women are not asking government to take responsibility for every private operating cost. They want public authorities to understand the economic environment

into which their own charges are being added. This is particularly important for businesses operating on narrow margins. A payment that appears modest to one institution may look very different when added to everything else the same woman has already paid. Women therefore want decisions about rates to consider the cumulative burden on the business, not simply whether each individual charge appears affordable in isolation.

If Women Pay for a Service, the Service Should Be Clear and Reliable

Women repeatedly returned to the relationship between service-related payments and what happens in the market. Their demands around garbage illustrate this clearly. In Suk-Libya, women are not asking to abolish the garbage fee but want more reliable collection, proposing at least every other day because of the amount of perishable food waste generated in the market. In Jebel, where some women described relying on private arrangements for disposal, their concern was the lack of a clear, functioning system. The same principle applies to security. Women questioned paying security-related charges to the Chamber of Commerce while still experiencing theft and paying separately to transport and

store their goods safely. They want greater accountability around service-related charges. What service is being financed, who is responsible for delivering it, how regularly it should be provided, and where women can raise concerns when it is not.

Give Women Reasonable Time and Make Enforcement Proportionate

Women strongly challenged what happens when they cannot pay on time. They did not argue that legitimate obligations should simply disappear whenever someone says she cannot pay. Their concern was with enforcement practices that can make an already difficult situation worse. Women described fines increasing the original amount, goods being confiscated, and businesses being locked. For someone whose inability to pay resulted from poor sales, increasing the amount or taking away the goods she earns from can make payment even less possible. Women therefore want reasonable notice and payment periods, predictable deadlines, proportionate penalties, and greater distinction between deliberate refusal to comply and genuine inability to pay. If the business is the means through which the woman must eventually raise the money, enforcement should not unnecessarily destroy that means of earning.

Government Should Provide Affordable and Functional Market Spaces

Affordable trading space was one of the strongest demands among women operating tables and very small businesses. Women questioned why having somewhere to put vegetables, fish, food, or other goods has become so expensive. Some described making their own tables/stalls while paying for the ground beneath them. Others described different arrangements involving private actors, landlords, or other people controlling sections of market space.

Women want government to clarify who controls market land, how trading spaces are allocated, and how charges are regulated. They want the government to invest in affordable, safer stalls where they can store their things, and in functional public market spaces, including proper places for women currently trading from roadsides and other precarious locations. They don't see this as charity but a government's responsibility because markets are economic infrastructure. Women selling vegetables, fish, and other everyday goods are part of how the city feeds and sustains itself, and they want public investment to recognize that contribution and make their work easier.

Women Want to Be Part of Decisions About Their Markets

Perhaps one of the most important developments in the process was women moving from asking who could solve these problems for them to asking how they themselves could engage the responsible institutions. Women in Konyokonyo asked to meet City Council face-to-face. Women in Jebel wanted connections with women from other markets and opportunities to engage government. Suk-Libya women emphasized documenting their experiences so that they could approach institutions with evidence rather than isolated complaints.

Women want more than occasional consultation; they want an ongoing way for organized women from the markets to engage the institutions making decisions about rates, business categories, services, enforcement, and market infrastructure. This also means they should be involved before significant changes affecting their businesses are introduced, instead of encountering those decisions for the first time when collectors arrive.

Women Want Dialogue and Practical Change

Despite the anger, exhaustion and fear expressed throughout the process, women repeatedly chose engagement. Some women spoke openly about fears of retaliation and the risks they associated with demanding better from their government, yet they still asked for opportunities to sit with responsible institutions, understand the system and seek solutions. They want relevant institutions, including the different levels of local administration involved in market governance, in the room so they can explain unclear payments, examine differences, clarify responsibilities, and agree on practical changes. The dialogue is not simply an opportunity for institutions to explain the existing system to women, but for institutions to hear what the system looks like from the businesses experiencing it and to identify what needs to change.

Women want institutions to hear what the system looks like from the businesses experiencing it—and work with them to identify what needs to change.



PART IV: POLICY AND INSTITUTIONAL RECOMMENDATIONS



The findings point to changes at two connected levels. Some require shifts in how revenue, small-business development and market governance are approached at policy level. Others require practical action by the institutions responsible for revenue administration, local government, trade, services, market infrastructure and business regulation.

The table below connects these two levels. The policy direction describes the larger change the evidence points toward. Responsible institutions and priority actions identify the actors that should take that direction forward and the practical steps required. The institutions identified are not limited to those interviewed for this study. They reflect the wider functions implicated by the evidence. Where mandates remain unclear or overlapping, the first action should be to establish the responsible authority rather than assume institutional ownership.

	Policy Direction	Responsible Institutions and Priority Actions
1	Build a more proportionate revenue system for micro and very small businesses. Revenue policy should distinguish between different scales of business rather than treating all small businesses as though they have comparable economic capacity. A woman selling vegetables from one table, a roadside trader, a small salon and a larger established shop differ significantly in turnover, capital, premises and capacity to absorb shocks. Proportionality should also consider the cumulative public-payment burden carried by the same business.	National Revenue Authority (NAA), Central Equatoria State Revenue Authority (CESRA), Juba City Council and relevant Local Government/Payam authorities: jointly review existing business classifications and determine whether a distinct micro-vendor or very-small-business category is needed. Ministry of Finance and Planning and relevant state finance authorities, working with revenue institutions: undertake a public-finance assessment of the cumulative public-payment burden on representative business types and examine the revenue implications of differentiated rates, thresholds or exemptions. Relevant legislative and regulatory authorities: amend applicable instruments where the review identifies changes that cannot be made administratively.

	Policy Direction	Responsible Institutions and Priority Actions
2	Build a coordinated and transparent market-revenue system. Women should be able to know what they are required to pay, which institution has authority to collect it, how much is due and why. National, state and local responsibilities should therefore be clearly distinguished and coordinated. Clarification should come before consolidation.	NRA, CESRA, Juba City Council, relevant Payam/local-government authorities and other collecting bodies: establish a joint register mapping the official name, authority, applicability, approved rate, frequency and collector for major market-related payments. Juba City Council and relevant local-government authorities: clarify the relationship between City, Payam, block-level and market-level collections. Relevant legal offices, legislative authorities and revenue institutions: resolve payments or mandates whose legal or administrative basis remains unclear and clarify which annual rate schedules are currently applicable. All collecting institutions: publish verified obligations by business category, provide accessible offline and digital information, require identifiable collectors and issue standardized documentation for every payment.

	Policy Direction	Responsible Institutions and Priority Actions
3	Make service-related payments accountable to the services they finance. Where women are specifically charged for sanitation, security, inspection, certification or another identifiable service, the responsibility accompanying that payment should be visible.	Juba City Council and relevant Payam/local-government authorities: clarify responsibility for garbage collection and sanitation, including service frequency and the relationship between different local-level collections. Chamber of Commerce: clarify membership, subscription, security and other service-related payments, their rates, applicability and the services financed; strengthen accountability to the businesses it represents. Public-health authorities and Juba City Council: review the application, frequency and approved cost of medical and sanitary certification affecting businesses such as salons and food establishments. Civil Defence/Fire Brigade and relevant licensing authorities: clarify which businesses require fire inspection or certification, applicable rates, validity periods and the relationship between certification and recurring payments. All institutions collecting service-specific charges: establish accessible mechanisms for reporting non-delivery and responding to complaints.

	Policy Direction	Responsible Institutions and Priority Actions
4	Make collection and enforcement proportionate, documented and accessible to challenge. Government has a legitimate interest in compliance, but enforcement should not unnecessarily undermine the business through which payment must eventually be made. Women should also have realistic ways to question errors or inappropriate conduct.	NRA, CESRA, Juba City Council, Payam/local-government authorities and any other bodies authorized to collect or enforce payments: establish clear standards for notice, deadlines, penalties, confiscation, closure, recovery of goods, documentation and appeals. All collecting institutions: require verifiable collector identification, appropriate receipts and standards of respectful conduct. Institutions with enforcement authority: establish safeguards for perishable goods and productive assets and review whether penalty escalation unnecessarily worsens inability to pay. Juba City Council and relevant market authorities, working with other collecting institutions: establish accessible market-level routes through which women can verify payments, challenge incorrect classifications, report undocumented collections or inappropriate conduct and obtain referral to the responsible complaint body.

	Policy Direction	Responsible Institutions and Priority Actions
5	Treat markets and affordable trading space as economic infrastructure and create stronger pathways for small businesses to grow. Revenue reform alone cannot make businesses viable if women cannot access affordable space, safely store goods or purchase stock on workable terms. Public policy should recognize government's role not only in collecting from markets but also in creating the conditions in which businesses can function and grow.	Juba City Council, Central Equatoria State Government, relevant Local Government/Payam authorities and land/market-management authorities: clarify ownership, management, allocation and pricing of market space, including arrangements involving private investors, landlords and other actors. City and state authorities responsible for infrastructure and urban development: develop a longer-term market-infrastructure plan covering affordable trading space, sanitation, drainage, storage, fire safety, security, safe access and appropriate areas for roadside vendors. National and state authorities responsible for trade and commerce, together with the Chamber of Commerce: examine wholesale-retail regulation, access to affordable wholesale supply, storage, premises and other barriers preventing small South Sudanese businesses from growing. Relevant financial and enterprise-development institutions: examine appropriate financing and business-development pathways for women-led micro and small businesses. Market regulation should support domestic enterprise while applying rules fairly regardless of nationality.

	Policy Direction	Responsible Institutions and Priority Actions
6.	Make women vendors part of market governance. Women possess detailed knowledge of how policies operate at the point of implementation. Their participation should therefore be built into market governance rather than depending on occasional invitations or consultation after decisions have already been made.	Juba City Council and relevant Payam/local-government authorities: establish regular mechanisms for organized women vendors from different markets and business types to engage on market management, services, infrastructure and enforcement. NRA and CESRA: include organized women-led businesses in consultations where proposed revenue changes affect their business categories. Chamber of Commerce: strengthen meaningful representation of women vendors and women-led small businesses within its own engagement and representation structures. Relevant trade, finance, local-government and market authorities: consult organized women before significant changes to market regulations, rates, classifications or infrastructure arrangements. All institutions participating in the forthcoming dialogue: record what has been clarified, what remains unresolved, who is responsible for follow-up and when women should receive a response. Women representatives from the three markets should remain engaged in monitoring those commitments

PART V: CONCLUSION



WHAT FAIR MARKET GOVERNANCE REQUIRES FOR WOMEN IN JUBA'S MARKETS.

This study leaves six central conclusions:

- 1 Women's businesses carry far more than the costs of doing business.** They sustain households, education, food, health care and wider family responsibilities while absorbing the risks of unpredictable sales, inflation, illness, theft, fire and care. Public payments enter an economic reality in which women are already carrying considerable costs and risk.
- 2 The question is not only what each institution collects, but what one business can reasonably carry.** Taxes, licenses, service charges and other public payments may be administered separately, but they come from the same business income. A fairer system must therefore consider both the economic capacity of different businesses and their cumulative public-payment burden.
- 3 Clarity and accountability are responsibilities of the system.** Multiple payments do not automatically mean unlawful multiple taxation, and different businesses may legitimately have different obligations. But women should be able to know what they are paying, why, to whom, how much, and what service or public responsibility accompanies a payment where one is specifically promised.
- 4 Government's responsibility to markets cannot begin and end with collection.** Affordable trading/market space, sanitation, storage, security, fire safety, and fair market regulation are part of what makes economic activity possible. Markets should be treated as economic infrastructure, and enforcement should protect legitimate public obligations without unnecessarily undermining the businesses expected to meet them.

- 5 Women's knowledge of how markets work is a form of governance knowledge.** Through comparing experiences and receipts across Suk-Libya, Konyokonyo and Jebel, women moved from individual frustration towards collective understanding. Their role should not end with providing evidence for this study. Women should have meaningful, ongoing ways to shape decisions affecting their markets.
- 6 Women are not asking for a system in which they carry no responsibility.** They are asking for one in which responsibility does not flow in only one direction. The institutional dialogue should begin that next phase by clarifying what can be resolved now, identifying what requires deeper legal, fiscal, or administrative work, assigning responsibility for follow-up, and ensuring women can see and assess what changes afterward.

