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The Role of SMEs in Economic Growth, Employment Creation, and Tax Base Broadening in Post-Conflict Countries: A Case of South Sudan

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ABSTRACT: This study explores the role of small and medium enterprises (SMEs) in promoting economic growth, employment creation, and tax base broadening in post-conflict South Sudan. Utilizing a mixed methods approach, the research draws on quantitative data from 388 SMEs in Juba City and qualitative interviews with key stakeholders. Findings reveal that SMEs, particularly in retail trade and agriculture, are pivotal for livelihood provision and economic diversification but remain constrained by infrastructural deficits, regulatory complexity, and limited access to finance. Despite these challenges, there is strong willingness among SME owners to formalize operations if barriers are reduced, highlighting significant potential for expanding employment and domestic revenue. The study recommends targeted reforms—such as simplifying tax and registration procedures, improving infrastructure, fostering gender inclusion, and enhancing trust in institutions—to unlock the sector's full potential. Recommendations for future research include sector-specific analysis, longitudinal studies, and deeper exploration of digitalization's impact on SME growth and formalization.

KEYWORDS: South Sudan; Small and Medium Enterprises (SMEs); Economic Growth; Employment Creation; Tax Base; Post-Conflict Recovery; Informal Sector; Business Formalization; Infrastructure; Policy Reform

1. INTRODUCTION

Economic performance in every country is anchored in a handful of key sectors that drive output, employment, and government revenue. In high-income economies, the services sector contributes approximately 65% of global GDP and more than half of total employment (World Trade Organization [WTO], 2023). Conversely, many low-income and post-conflict states depend heavily on a narrow base of extractive or agricultural industries, exposing them to commodity shocks and growth volatility. This sectoral concentration limits job creation and undermines the state's capacity to generate sustainable revenue (African Development Bank [AfDB], 2024).

In such fragile contexts, sectoral diversification becomes essential for inclusive development and macroeconomic stability. Among the most dynamic drivers of such diversification are small and medium enterprises (SMEs), which are globally recognized as engines of employment, innovation, and tax contribution (International Labour Organization [ILO], 2021). In post-conflict settings, SMEs often serve as recovery anchors by stimulating local production, rebuilding supply chains, and expanding informal income into formal fiscal streams.

Empirical evidence from oil-dependent economies highlights the risks of sectoral imbalance. Nigeria, for example, derives over 70% of its government revenue and 95% of its foreign exchange earnings from oil (World Bank, 2024). Similarly, Angola's oil sector generates nearly 95% of export earnings and more than 60% of state revenue (Reuters, 2025). Such overdependence has led to fiscal instability during periods of global price decline, emphasizing the vulnerability of mono-sectoral economies.

Endogenous growth theory posits that long-term development is driven by innovation and productivity across diverse sectors (Romer, 1990; Jones, 2022). SMEs are central to this innovation dynamic; they account for over 90% of businesses globally and generate over 50% of jobs in developing countries (International Finance Corporation [IFC], 2022). Moreover, tax compliance theory suggests that the formalization of SMEs—especially through supportive regulation—significantly enhances domestic revenue mobilization (Mengistu, 2024; Turyasingura & Ssewanyana, 2025). In fragile economies, building a healthy SME ecosystem not only boosts productivity but also reduces tax evasion by formalizing economic activity and fostering tax morale.

In Sub-Saharan Africa, structural transformation remains uneven despite moderate economic growth. Services contribute over 56% of the region's GDP, yet agriculture continues to employ more than 50% of the population (AfDB, 2024). Countries like Rwanda and Ethiopia have made measurable progress by investing in agro-processing, tourism, and digital services to stimulate growth and expand fiscal space (IMF, 2022; World Bank, 2023). In many of these cases, SMEs have played a vital role in linking rural production with urban markets and global value chains.

However, in fragile and post-conflict states like South Sudan, SMEs activity remains largely informal, fragmented, and under-supported. The academic literature on sectoral dynamics in such economies is limited, particularly on how SMEs contribute to job creation and domestic revenue in specific sectors (AfDB, 2024; IMF, 2022). Strengthening this evidence base is essential for aligning private sector development with inclusive and stable growth trajectories.

South Sudan exemplifies the challenges of a resource-rich but structurally weak post-conflict economy. Since independence in 2011, the country has depended almost exclusively on oil, which accounts for 95% of exports and over 80% of government revenue (World Bank, 2023; AfDB, 2024). Civil conflicts in 2013 and 2016 disrupted oil production, halved GDP per capita, and drove inflation above 300% by 2017 (World Bank, 2025). Non-oil sectors such as agriculture, livestock, forestry, mining, and informal services remain underdeveloped despite engaging more than 80% of the population (Observatory of Economic Complexity [OEC], 2024; AfDB, 2024). SMEs dominate the business landscape across these sectors, but face constraints such as poor infrastructure, insecurity, limited access to finance, and weak policy support (UNDP, 2023).

For example, South Sudan's livestock sector—valued at over USD 2.2 billion and comprising more than 38 million animals—supports thousands of smallholder pastoralists and traders, yet lacks formal supply chains and veterinary services (World Bank Open Data, 2023; World Bank, 2025). Similarly, artisanal gold mining and timber harvesting provide livelihoods for many SME operators but are poorly integrated into fiscal and regulatory systems. This contributes to South Sudan's exceptionally low tax-to-GDP ratio of 4.1%, compared to the sub-Saharan average of 16.6% (IMF, 2024; AfDB, 2024).

Most studies on South Sudan emphasize humanitarian relief or oil sector volatility, while overlooking the role of SMEs in broadening employment and enhancing fiscal capacity (IMF, 2022; World Bank, 2023). Yet SMEs are often the first to resume operations after conflict and play an essential role in local economic recovery (UNDP, 2023; IFC, 2022). Empirical analysis on how SMEs in key sectors—especially agriculture, trade, and mining—can be scaled up through financial inclusion, infrastructure, and market access is limited. The country faces acute deficits in electricity, road networks, and business registration systems, which undermine SME productivity (World Bank, 2025; AfDB, 2024). Data on SME performance, taxation, and employment remains scarce, making policy formulation reactive rather than strategic. Yet, with deliberate support, SMEs could serve as a fulcrum for shifting South Sudan from fragility to fiscal resilience.

This study therefore asks:

What are the top five sectors driving South Sudan's economy in the post-2011 independence period, and how can each be leveraged to enhance sustainable economic growth, employment creation, and broadening of the tax base in a post-conflict context?

2. LITERATURE REVIEW

Small and medium enterprises (SMEs) are widely recognized as critical drivers of inclusive economic growth, particularly in developing and post-conflict countries. Globally, SMEs account for over 90% of all businesses and contribute between 30% and 60% of GDP in emerging economies (International Finance Corporation [IFC], 2022). Their agility and adaptability enable them to fill the economic voids left by weakened institutions and disrupted supply chains, especially in fragile states.

Empirical studies highlight the role of SMEs in post-conflict economic recovery. For instance, Akor and Yusuf (2021) demonstrate that SME-led sectors such as agribusiness and construction significantly contributed to regional GDP recovery in post-conflict Nigeria within five years of conflict de-escalation. Similarly, research by Ismail and Murshed (2023) found that SME activities—particularly in retail and services—helped stabilize consumption demand and local economies in Iraq and Afghanistan after periods of prolonged insecurity. These findings suggest that SMEs not only contribute to output but are also foundational to restoring local demand and supply dynamics following conflict.

However, the growth potential of SMEs is shaped by context-specific factors such as infrastructure, access to finance, and regulatory support. Chigunta and Oduro (2020) noted that in Sierra Leone and Liberia, persistent barriers to accessing capital limited SMEs' ability to scale and integrate into national development plans. In the case of South Sudan, there is a scarcity of macroeconomic analyses that examine how SME-led production influences GDP growth across key sectors like agriculture, trade, and informal manufacturing (World Bank, 2023; AfDB, 2024). This empirical gap makes it difficult for policymakers to effectively estimate and harness the growth potential of SMEs in national planning and post-conflict reconstruction.

SMEs are also major contributors to employment. The International Labour Organization (ILO, 2021) asserts that SMEs generate more than 70% of new jobs in low- and lower-middle-income countries. In post-conflict environments, SMEs offer immediate and flexible employment opportunities, especially for youth and displaced populations. For example, in Rwanda, the development of SMEs in construction and agri-processing absorbed over 45% of the labor force during the first decade of recovery (Nsengiyumva & Oduor, 2021). In South Sudan, where formal public employment is extremely limited, SMEs—though largely informal—provide vital income for most urban and peri-urban households (UNDP, 2023).

Nevertheless, the quality of employment provided by SMEs is uneven. Oduro and Turyahikayo (2022) caution that without proper regulation and support, SME-driven employment often remains precarious, characterized by low wages, limited job security, and inadequate social protection. Gender disparities further persist: while women dominate survivalist micro-enterprises, they remain underrepresented in scalable, growth-oriented SMEs (World Bank, 2024). In South Sudan, women-led SMEs are prevalent in petty trade and tailoring but face higher barriers to credit, land, and technical training (UNDP, 2023; IFC, 2022). Addressing these inequities is essential for SME-led employment to contribute meaningfully to an inclusive and sustainable labor market recovery.

Beyond employment and growth, SMEs play a crucial role in broadening a country's domestic revenue base. Transitioning from informal to formal operations allows SMEs to contribute to personal income tax, corporate tax, value-added tax (VAT), and local government levies. Turyasingura and Ssewanyana (2025) find that countries with simplified tax regimes for SMEs (such as Rwanda, Uganda, and Ghana) experienced significant increases in tax registration and compliance without stifling business activity. Mengistu (2024) further argues that perceived fairness, administrative simplicity, and taxpayer education are more effective for SME compliance than strict enforcement in fragile settings.

Despite this potential, most SMEs in South Sudan remain outside the formal tax net. Only about 12% of SMEs in Juba are registered for taxation, with even fewer submitting returns consistently (AfDB, 2024; World Bank, 2025). Structural obstacles such as poor digital infrastructure, weak tax administration, insecurity, and pervasive corruption undermine SMEs formalization and suppress tax morale (Transparency International, 2023). This exclusion limits the government's ability to mobilize domestic resources for essential services such as education, infrastructure, and social protection—especially as oil revenues decline.

Comparative regional experiences offer valuable lessons. In Uganda, the introduction of mobile tax payment systems and SME training programs led to a 35% increase in formal SME registration between 2020 and 2023 (GIZ, 2024). Ethiopia's urban job creation initiative, centered on SMEs development through incubation hubs, generated over 250,000 jobs between 2021 and 2023 (World Bank, 2024). These examples highlight the impact of targeted interventions in fostering SME growth and integration in fragile economies.

Despite their importance, empirical literature on SMEs in South Sudan remains limited and fragmented. Most studies focus on macroeconomic instability or humanitarian issues, often excluding SME-specific indicators (World Bank, 2023; IMF, 2022). Recent assessments by UNDP (2023) reveal that SMEs face compounded challenges—ranging from insecurity and poor road networks to limited access to electricity and finance—which restrict both entry and sustainability, particularly in rural and conflict-prone areas. The lack of disaggregated SME data is a persistent methodological gap that must be addressed in future research and government planning to enable SMEs to play a central role in South Sudan's sustainable development.

3. METHODOLOGY

This study employed a mixed methods research design, integrating both quantitative and qualitative approaches to comprehensively analyze the role of SMEs in South Sudan's post-conflict economic development. The choice of this methodology was informed by the fragmented nature of available data and the need to capture both measurable trends and contextual realities within the SME sector (Creswell & Clark, 2021).

The target population comprised 12,654 registered small and medium enterprises (SMEs) in Juba City, as documented in recent research on resource allocation and innovation among urban enterprises (Arok, 2024). Using Yamane's (1967) formula for sample size determination at a 95% confidence level and a 5% margin of error, a representative sample of 388 SMEs was selected through stratified simple random sampling across the three payams of Juba City (Juba, Munuki, and Kator) in proportion to their size.

Data collection combined semi-structured interviews and key informant interviews, focusing on SME barriers, regulatory interactions, conflict-related constraints, and perceptions of fiscal contribution. Responses were captured using KoBoToolbox, a mobile and web-based data collection tool suitable for challenging field environments (Harvard Humanitarian Initiative, 2022). Interviews were conducted in person where feasible, and remotely via telephone or WhatsApp in areas affected by insecurity or limited infrastructure.

Quantitative data were analyzed using descriptive and inferential statistics to identify sectoral trends and explore relationships among key economic indicators, utilizing Microsoft Excel and STATA v16 for statistical processing. Qualitative data were transcribed and thematically analyzed using Atlas version 24 software to extract recurring patterns related to SME operations and public sector engagement. Triangulation of quantitative and qualitative findings was employed to enhance internal validity and contextual relevance.

Ethical approval was obtained from a recognized Institutional Review Board (IRB), and all participants provided informed consent prior to data collection. To ensure confidentiality, pseudonyms were used and identifying information excluded from transcripts. The study adhered to conflict-sensitive research protocols as recommended by the Swiss Peace Foundation (2018) and UNDP (2020), emphasizing "do-no-harm" principles, local context awareness, and safeguarding respondent welfare in fragile and conflict-affected environments. All data were securely stored and made accessible only to authorized research personnel.

4. RESULTS OF THE FINDINGS

4.1 Respondent Profile and SME Characteristics

A total of 388 SME owners and key informants were interviewed across the payams of Juba, Munuki, and Kator. The surveyed enterprises were categorized as micro-enterprises (47%, <10 employees), small (41%, 10–50 employees), and medium-sized (12%, 51–100 employees). The gender distribution revealed that 38% of SME owners are women, who are especially active in retail trade, tailoring, and food services.

The sectoral distribution of SMEs is presented in Table 1 and Figure 1.

Table 1. SME Characteristics by Sector and Size

Sector	Micro (<10)	Small (10–50)	Medium (51–100)	Total (%)
Retail Trade	62	57	13	34
Agriculture/Agri-biz	40	37	12	23
Construction	24	31	8	16
Transport/Logistics	23	23	8	14
Artisanal Mining	11	15	5	8
Other (services, etc)	5	1	1	5

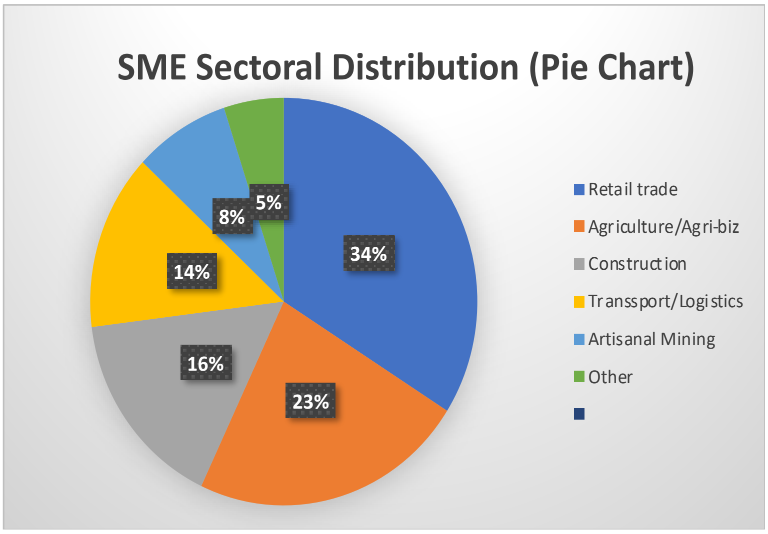

Figure 1: SME Sectoral Distribution (Pie Chart)
Source: Research (2026)

4.2 Barriers to SME Growth and Formalization

Respondents reported multiple barriers to growth and formalization, summarized in Table 2 and depicted in Figure 2. Poor infrastructure, particularly roads and electricity, was reported by 92% of respondents. Insecurity and conflict were cited by 78%, and limited access to finance by 75%. Over 60% of SMEs operated informally, and many cited bureaucratic obstacles and lack of trust as reasons for avoiding formalization.

Table 2: Key Barriers Cited by SME Owners

Barrier	% of Respondents Reporting
Poor infrastructure (roads/electricity)	92%
Insecurity/conflict	78%
Limited access to finance	75%
High transport costs	67%
Bureaucratic registration/licensing	59%
Lack of electricity	54%
Militia taxation/disruption	41%

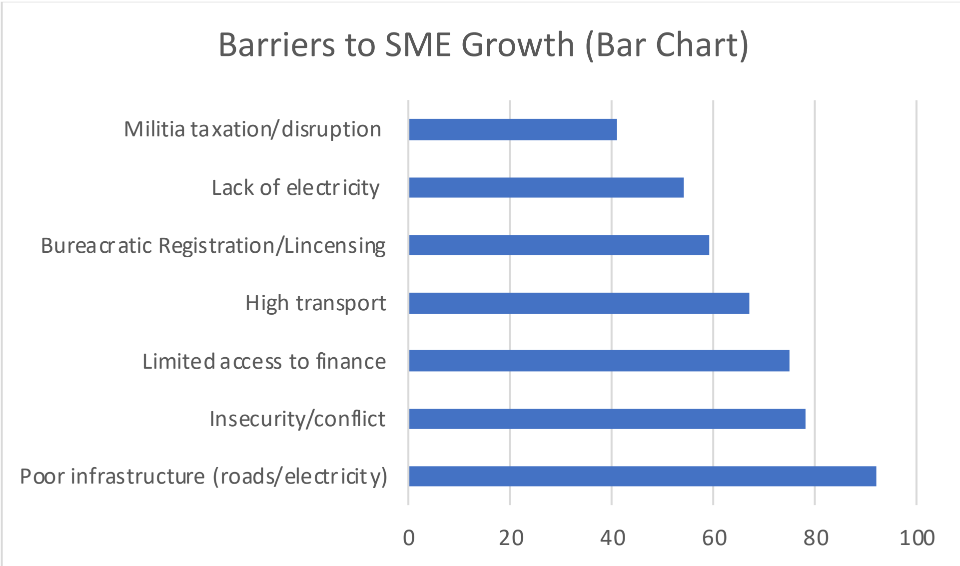

Figure 2: Barriers to SME Growth (Bar Chart)
Source: Research (2026)

4.3 Employment Creation by SMEs

The 388 SMEs provided employment to approximately 3,200 individuals, with an average of 8.2 employees per enterprise. The employment distribution by sector is given in Table 3 and Figure 3. Agriculture/agri-business and retail trade accounted for the majority of jobs, with high female participation rates, particularly in these two sectors.

Table 3. Employment by Sector

Sector	Total Employees	% of SME Jobs	% Female Workers
Agriculture/Agri-biz	1,024	32%	57%
Retail Trade	928	29%	62%
Construction	544	17%	21%
Transport/Logistics	384	12%	15%
Artisanal Mining	224	7%	8%
Others	96	3%	28%
Total	**3,200**	**100%**	

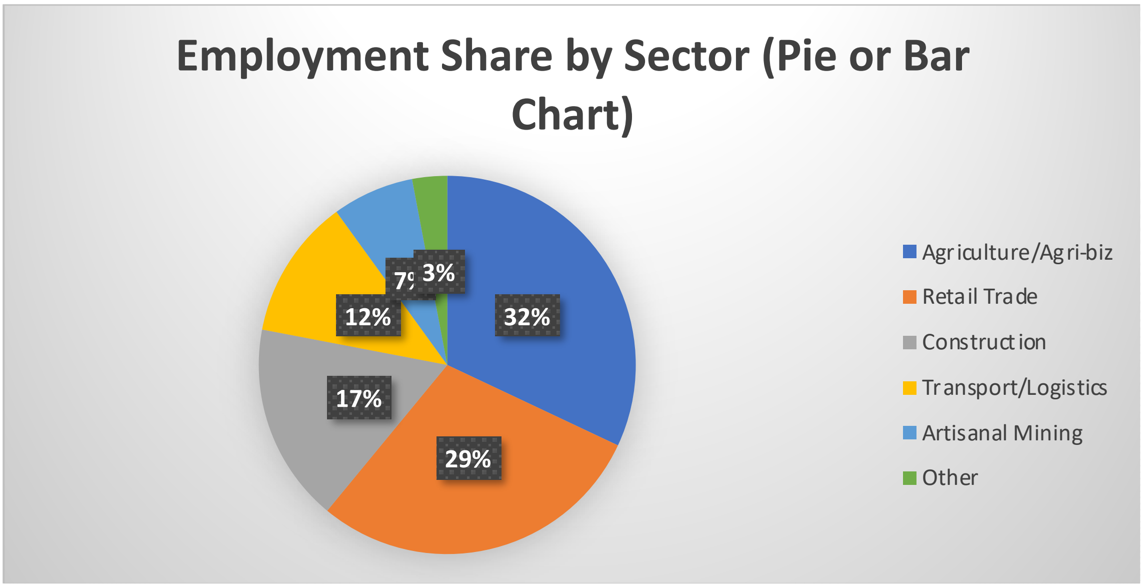

Figure 3: employment Share by Sector (Pie or Bar)

Source: Research (2026)

4.4 SME Contributions to Revenue and Tax Base

Formal tax compliance remains low, as shown in Table 4 and Figure 4. Only 14% of SMEs reported regular tax payments, while 61% were not registered for tax purposes. The main barriers to compliance included complex procedures, distrust of government, and fear of harassment. Nevertheless, 49% expressed willingness to comply if processes were simplified and government transparency improved.

Table 4. Tax Compliance and Barriers

Compliance/Reason	% of SMEs Reporting
Regular tax payments	14%
Irregular/incomplete filings	25%
Unregistered for tax	61%
Main reasons for non-compliance	
- Complexity of procedures	71%
- Low trust in government	62%
- Fear of harassment	46%
Willing to register if improved	49%

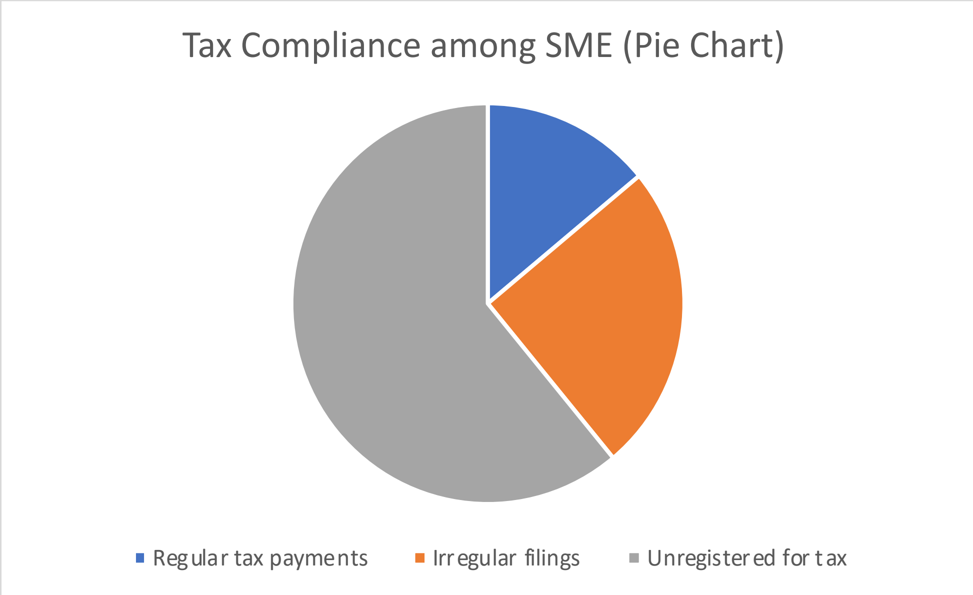

Figure 5: Tax Compliance among SME (Pie Chart)
Source: Research (2026)

4.5 Sector-Specific Opportunities and Recommendations

Table 5 highlights the unique opportunities, employment potential, and tax base broadening prospects for each major sector, alongside suggested policy interventions.

Table 5. Sector Opportunities and Policy Recommendations

Sector	Opportunity for Growth	Employment	Tax Base Broadening	Key Recommendations
Retail Trade	High turnover, urban reach	High	High if formalized	Digitalization, Market access
Agriculture	Value addition, women & youth jobs	Very high	Moderate w/ aggregation	Storage, value chains, inputs
Construction	Post-conflict rebuilding	Moderate	Moderate	Procurement reform, formal contracts
Transport	Rural-urban linkage	Moderate	Moderate	Fleet financing, licensing reform
Mining	Livelihood for rural poor	Low-Moderate	Currently low	Cooperatives, tax simplification

Gender participation in SME employment reveals important insights into workforce composition and diversity. As shown in Figure 4, the clustered bar chart provides a comparative view of male and female involvement in SME sectors. The data indicate that while both genders contribute to SME employment, male participation is generally higher across most sectors. However, certain industries, such as services or retail, demonstrate a relatively greater presence of female employees compared to others. These findings suggest that gender disparity remains a challenge in many segments of the SME sector, potentially influenced by social, educational, or sector-specific barriers. Addressing these imbalances is crucial for promoting inclusive economic growth. Therefore, targeted initiatives—such as mentorship programs for women, flexible work policies, and efforts to counteract workplace biases—are essential to foster greater gender diversity in SMEs. The evidence presented in Figure 4 underscores the need for continued attention to gender dynamics and supports the case for policies that encourage broader participation of women in the SME workforce.

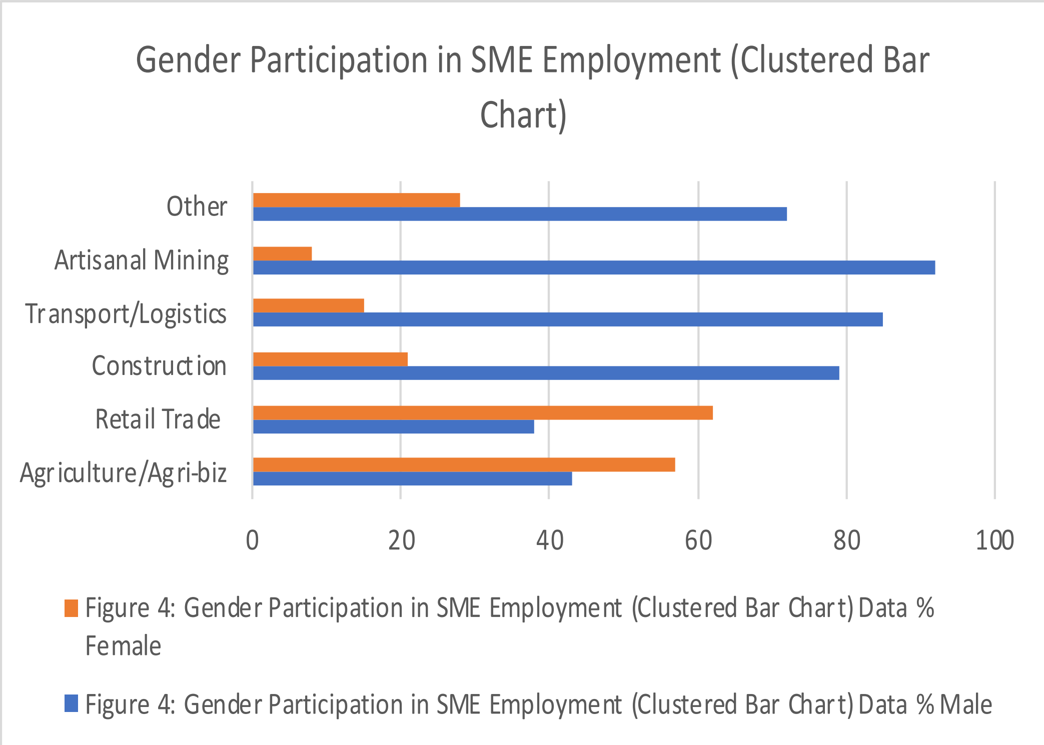

Figure 4: Gender Participation in SME Employment (Clustered Bar Chart)

Source: Research (2026)

5. DISCUSSION AND KEY FINDINGS

The results of this study affirm that small and medium enterprises (SMEs) are the backbone of South Sudan's non-oil economy, playing a particularly significant role in retail trade and agriculture. These enterprises provide essential employment opportunities, especially for vulnerable groups such as youth, women, and internally displaced persons (IDPs). Despite their critical role in providing livelihoods and stimulating local economies, most of these jobs remain informal, unstable, and lack social protections. This informality is largely a result of persistent challenges, including inadequate infrastructure, complex and burdensome regulatory frameworks, difficulty in accessing finance, and low levels of trust in public institutions.

The study further reveals that these structural barriers not only hinder the growth and formalization of SMEs but also limit their ability to contribute to national revenues through taxation. Poor road networks, unreliable electricity, complicated business registration procedures, and fears of harassment from tax authorities were among the most frequently cited obstacles. Moreover, systemic insecurity and the prevalence of informal local taxation by non-state actors create additional uncertainty for business operators, discouraging investment and reinvestment.

Despite these constraints, there is a strong willingness among SMEs to formalize their operations and comply with regulatory and fiscal requirements—provided that these processes are made more accessible, transparent, and predictable. Many respondents expressed openness to participating in the formal economy if they saw tangible benefits, such as improved public services, a stable regulatory environment, and greater institutional support. This finding suggests a significant untapped potential for expanding the tax base and increasing government revenue by lowering the barriers to formalization and building trust between entrepreneurs and the state.

Unlocking the growth, employment, and fiscal potential of South Sudan's SME sector will require a comprehensive approach. Targeted reforms should focus on simplifying business registration and tax compliance procedures, investing in key infrastructure (such as roads, electricity, and digital platforms), ensuring security and stability, and supporting gender equity and inclusion. Financial products tailored to SME needs and capacity-building initiatives will also be critical in enabling SMEs to scale up, create quality jobs, and contribute more substantially to national development.

6. RECOMMENDATIONS FOR FURTHER STUDIES

While this research has provided valuable insights into the role of SMEs in South Sudan's post-conflict economy, several areas warrant further investigation:

a) **Sector-Specific Analysis:** Future studies should conduct in-depth analyses of SME performance and challenges in specific sectors such as agriculture, mining, construction, and services. This would enable more targeted policy interventions.
b) **Longitudinal Studies:** Long-term studies tracking the growth trajectories and survival rates of SMEs over time would help identify the most effective support mechanisms and the impact of policy reforms.
c) **Gender and Youth Inclusion:** Further research should focus on the unique barriers faced by women and youth entrepreneurs, evaluating the effectiveness of gender-responsive policies and financial inclusion strategies.
d) **Impact of Digitalization:** The role of digital platforms and financial technologies in enhancing SME formalization, market access, and tax compliance should be systematically examined, especially in rural and peri-urban settings.
e) **Regional Comparisons:** Comparative studies involving other post-conflict or fragile countries in Africa could provide valuable lessons and best practices for South Sudan's SME sector.
f) **Data Quality and Availability:** Future research should emphasize the collection and analysis of disaggregated SME data, including informal enterprises, to inform evidence-based policymaking and program design.

By addressing these gaps, future studies can contribute to a deeper and more nuanced understanding of how SMEs can be leveraged for sustainable and inclusive economic development in South Sudan and similar contexts.

7. CONCLUSION

This study has demonstrated that small and medium enterprises (SMEs) hold significant potential to drive inclusive economic growth, employment creation, and the broadening of the tax base in post-conflict South Sudan. SMEs are not only engines of innovation and productivity but also serve as essential vehicles for diversifying the economy beyond its traditional dependence on oil. Their extensive presence across various sectors—such as retail, agriculture, construction, transport, and artisanal mining—positions them as pivotal actors in the country's efforts to achieve sustainable development and fiscal resilience.

However, realizing the full potential of SMEs requires addressing a host of structural barriers. These include inadequate infrastructure, persistent insecurity, limited access to finance, and complex regulatory environments that deter formalization and tax compliance. The prevalence of informality and the lack of supportive policies further constrain the ability of SMEs to scale up operations, integrate into national development frameworks, and contribute meaningfully to government revenues. The study's findings underscore the urgent need for comprehensive reforms aimed at simplifying business registration, improving access to credit, upgrading infrastructure, and fostering a secure and predictable business environment.

Policymakers should prioritize targeted interventions and strategic investments that enable SMEs to thrive. This includes establishing simplified and transparent tax regimes, expanding financial inclusion, investing in physical and digital infrastructure, and fostering public-private partnerships to enhance capacity building and market access. Additionally, special attention should be devoted to supporting women and youth entrepreneurs, who represent a significant share of SME activity yet face higher barriers to entry and growth.

In summary, a vibrant SME ecosystem is essential for long-term stability and development in South Sudan. By implementing enabling reforms and making deliberate investments in the SME sector, the government can create a foundation for inclusive growth, widespread employment, and a sustainable tax base. Such measures will not only accelerate post-conflict recovery but also lay the groundwork for a resilient and diversified economy capable of withstanding future shocks.

Author's Note

Dr. Danie Kon Ater (PhD) is an independent researcher specializing in fiscal policy, economic development, and post-conflict recovery in Sub-Saharan African countries. He holds a Ph.D. in Business Administration (Finance) and is a Certified Public Accountant (CPA). The author is solely responsible for the content, analysis, and interpretations presented in this paper. Correspondence concerning this article should be addressed to Dr. Daniel Kon Ater at

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