

## **Chapter : 1506 Ministry of Finance/Income and Sales Tax Department**

**Creation:** The Income Tax Department was established in 1951, and it practiced its work under law No. (50) for the year 1950. Since then the taxation legislation was amended many times to develop it in order to keep up with the social and economic developments and to bridge the gaps resulting from application. These amendments were made in 2009 under Temporary Law No. (28) for the year 2009. The sales tax started at a narrow scale as government duties in 1926, then developed into its current form as a sales tax which became into effect on 1-1-2001 under Law No. (36) for the year 2000. Amendments were made to the law in the year 2009 under Temporary Law No. (29) for the year 2009. The Department works under two separate laws; one is related to the income tax and the other is related to the sales tax, then the Income and Sales Tax Department became one department after they were merged administratively as of 16/08/2004 under the law amending both the Income Tax Law and the General Sales Tax Law under the name of Income and Sales Tax Department.

**Vision :** A leading sales and income tax department on the regional level.

**Mission:** Managing tax sector efficiently and effectively auditing and collection management in order to supply the State's Treasury with public revenues through enhancing the principle of voluntary commitment, rooting tax culture and awareness, improving business environment and providing high quality services to realize the maximum satisfaction of service recipients depending on qualified human resources and transparent tax legislations.

**Legal Framework :** Temporary Amended Sales Tax Law No. (26) for the year 2012, and Income Tax Law No.(34) for the year 2014

### **Tasks of the Ministry / Department:**

- \_ Supply the Public Treasury with the necessary revenues to finance the public expenditures of the government, encourage investment and positively influence consumption and prices stability.
- \_ Achieve social fairness and equality through contributing to incomes redistribution.
- \_ Provide tax service and enhance voluntary response of taxpayers, as well as achieve harmony between the tax system and national developmental goals.
- \_ Expand tax base through including targeted sectors that were not committed to paying the tax due thereon.
- \_ Continuous development and improvement of tax legislation to help create a better investment climate and contribute to more transparency in dealing with taxpayers

### **Ministry/Department Contribution to the Achievement of the National Objectives:**

- \_ Develop the financial resources of the Government in order to support the Treasury with needed revenues to enable it to exercise its functions through the tax charge process management and verification of tax and collected efficiently and effectively and follow-up procedures related to them through the dissemination of knowledge and tax awareness development culture of taxpayers and define them of their rights and duties and reduce tax evasion and review, evaluate and update tax policy in the field of income tax and general sales tax.
- \_ Upgrade the level of tax awareness and voluntary compliance of taxpayers and keep up with the economic developments in the field of tax and update tax legislation to encourage investment and realize fairness and equality among the different segments of taxpayers.

### **Major Issues and Challenges which face the Ministry / Department:**

- \_ Amendments to legislation that require continuous update in bulletins and manuals

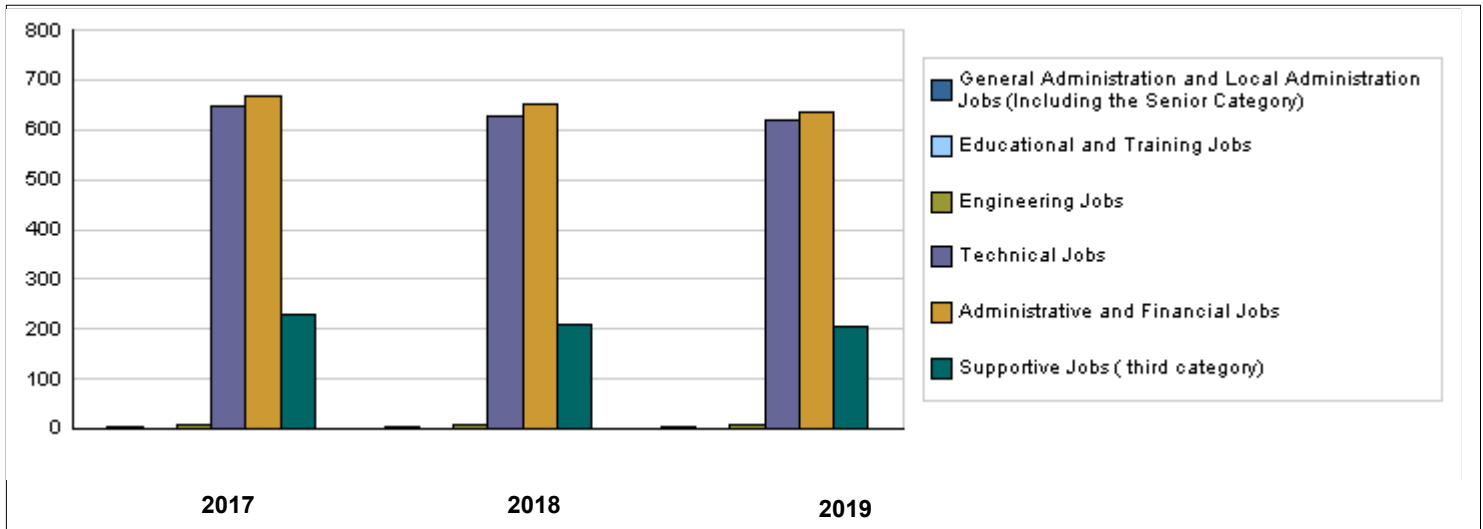
# CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

## Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2017	2018	2018	2019	2020	2021
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2016	944.7	937.9	980.4	942.7	1187.9	1477.3	1593.4
	2 Annual revenue of sales tax (million JDs)	2016	2883.9	2993.4	3689.1	3210.0	3610.4	3797.9	3995.4
2 - To raise tax awareness level and voluntary compliance of the taxpayers	1 Percentage of declarations approval as per the sample system	2016	%66	%85	%85	%85	%85	%85	%85

## Number of Staff of the Ministry / Department

Group	Job	2017			2018			Preliminary 2019		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
General Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	1	4	3	1	4	3	1	4
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	0	1
Engineering Jobs	Engineering jobs	5	1	6	5	1	6	5	1	6
Technical Jobs	Technical jobs	506	142	648	490	138	628	485	135	620
Administrative and Financial Jobs	Administrative and financial jobs	511	158	669	491	159	650	488	149	637
Supportive Jobs ( third category)	Assistant administrative jobs	193	35	228	175	35	210	173	34	207
Total		1219	337	1556	1165	334	1499	1155	320	1475
Total Cost of Salaries		15014096	4150738	19164834	14949927	4286073	19236000	15421403	4272597	19694000



## Key Information of the Ministry / Department

No.	Description
1	Issuing all bylaws and instructions related to income tax law No. (34) for the year 2014 and update all the guidance manuals and tax forms that are fit with a mentioned law.
2	Apply the administrative organization bylaw of the department for the year 2016 and structuring of all Directorates' department including creating tax decisions endorsement division for all executive directorates.
3	Join the department to electronic payment services system through signing an agreement with the Central Bank and concerned company.
4	Continue to expand the single window service to include 5 new directorates work underway to complete implementation of this service in rest of the directorates' department.
5	Increase the number of educational workshops provided by the department to taxpayers significantly in order to increase voluntary compliance by taxpayers, which had a significant impact in increasing the declarations submitting electronically through the website.

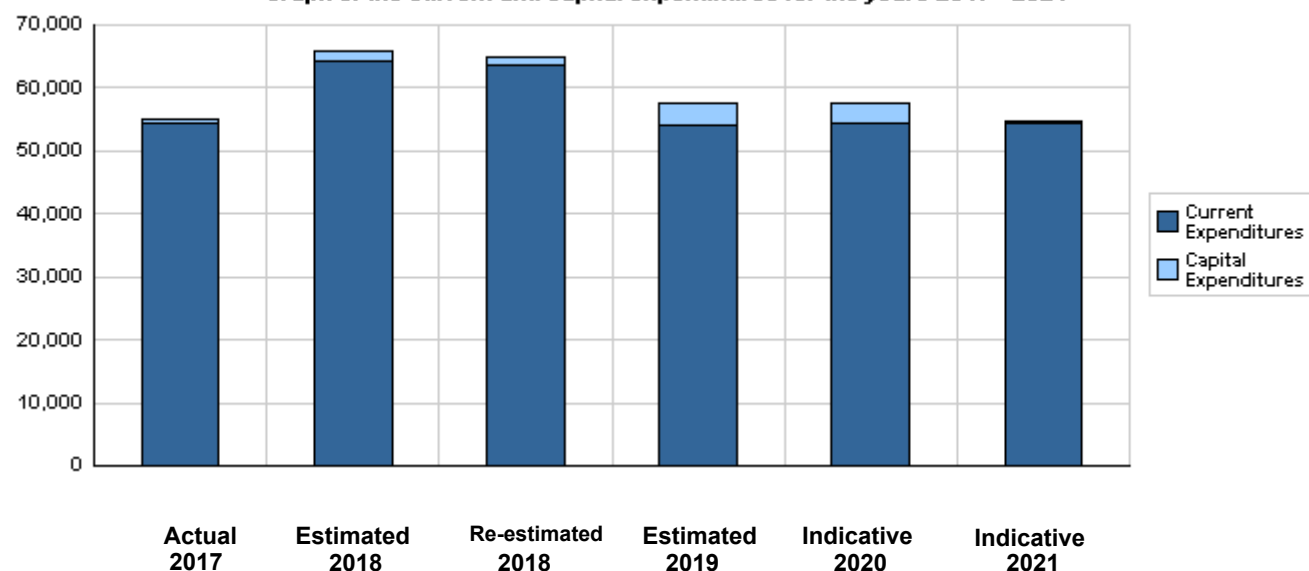
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department**  
**for the Years 2017 - 2021**

( In JDs )

Description		Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020                      2021	
Group	Current Expenditures						
2111	Salaries, Wages and Allowances	18,122,736	18,562,000	18,056,000	18,412,000	18,550,000	18,690,000
2121	Social Security Contributions	1,042,098	1,180,000	1,180,000	1,282,000	1,302,000	1,322,000
2211	Use of Goods and Services	2,227,826	2,200,000	2,175,000	2,190,000	2,165,000	2,165,000
2511	Subsidies to Public Corporations	2,396,204	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
2821	Other Current Expenditures	30,612,431	40,035,000	39,810,000	30,000,000	30,000,000	30,000,000
Total current expenditures		54,401,295	64,277,000	63,521,000	54,184,000	54,317,000	54,477,000
Capital Expenditures							
2211	Use of Goods and Services	257,939	1,320,000	1,260,000	1,710,000	1,710,000	210,000
3112	Devices, Machinery and Equipment	194,299	130,000	125,000	1,625,000	1,625,000	125,000
3122	Inventories	96,119	100,000	65,000	65,000	65,000	65,000
Total capital expenditures		548,357	1,550,000	1,450,000	3,400,000	3,400,000	400,000
Treasury		548,357	1,550,000	1,450,000	3,400,000	3,400,000	400,000
Total current and capital expenditures		54,949,652	65,827,000	64,971,000	57,584,000	57,717,000	54,877,000

( Thousands of JDs )

**Graph of the current and capital expenditures for the years 2017 - 2021**



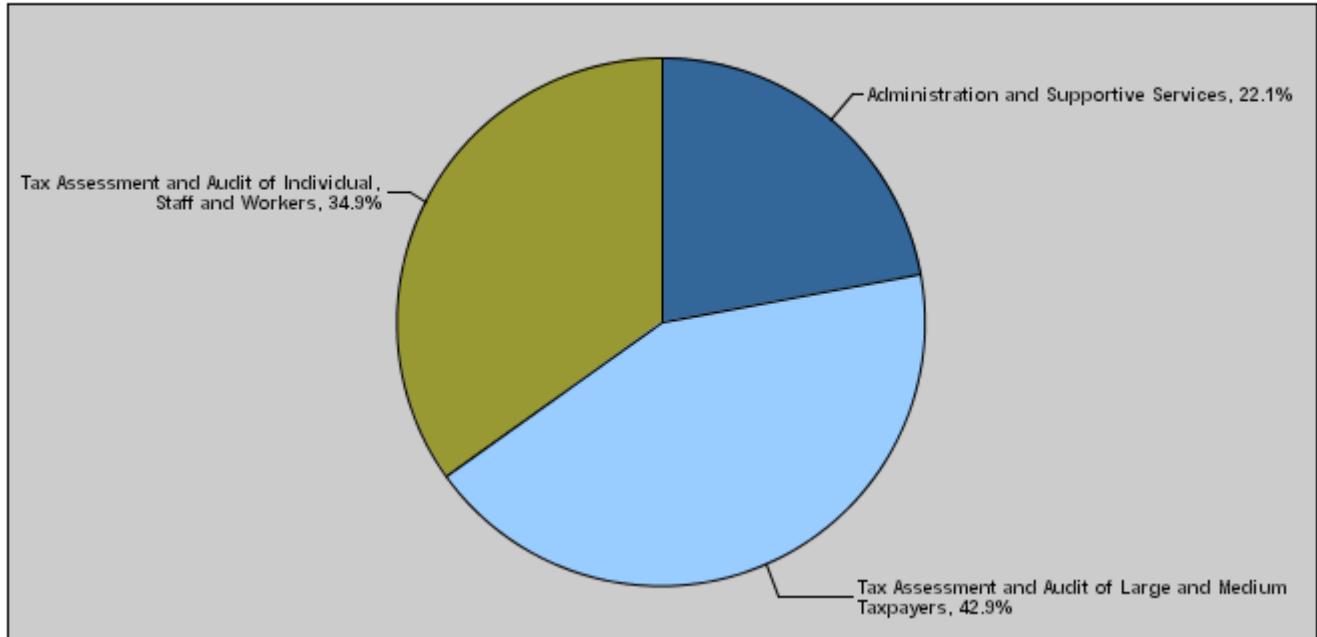
**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department**

**For the Year 2019 Distributed According to Program**

**( In JDs )**

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Supportive Services	9,329,000	3,400,000	12,729,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	24,732,000	0	24,732,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	20,123,000	0	20,123,000
<b>Total</b>		<b>54,184,000</b>	<b>3,400,000</b>	<b>57,584,000</b>

**Total Expenditures for the Year 2019 Distributed According to Programs**



**Estimated Allocations for Females distributed according to Programs for the Years 2017 - 2021**

Program	2017	2018	2019	2020	2021
2701 Administration and Supportive Services	2014000	1990000	2015000	2022000	2031000
2705 Tax Assessment and Audit of Large and Medium Taxpayers	5952000	6082000	4064000	4633000	4641000
2710 Tax Assessment and Audit of Individual, Staff and Workers	2678000	4771000	3969000	4420000	4436000
<b>Total</b>	<b>10864000</b>	<b>12843000</b>	<b>10048000</b>	<b>11075000</b>	<b>11108000</b>

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2701</b>	<b>Administration and Supportive Services Program</b>
-------------	---

**Objective of the program :**

Provide the necessary financial, administrative and legal services to facilitate the various activities of the Department, upgrade the efficiency of staff and improve their practical and educational skills.

**The strategic objective related to the program :**

To raise tax awareness level and voluntary compliance of taxpayers.

**Directorates associated with the program :**

1- Financial Affairs Directorate 2- Human Resources Development and Training Directorate 3- Planning and Administrative Development Directorate 4- Internal Control Directorate  
5- Tax Media and Communications Directorate 6- Legal Affairs Directorate 7- Information Technology Directorate  
8- Administrative Affairs Directorate 9- Tax Public Prosecution Directorate

**Services provided by the program :**

- Provide the necessary administrative and financial services to facilities operations and activities required by the nature of work.
- Conduct necessary studies and statistics and continue issuing circulars, notifications and instructions which help in facilitating and developing tax work.
- Conduct the technical, financial and administrative control processes and follow up completion of work as per the right procedures and work on correcting deviations, if any.

**Staff working in the program :**

The program is implemented through a functional staff in 2018 estimated with ( 670 ) staff, including ( 525 ) males and ( 145 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
				2017	2018	2018	2019	2020	2021
1	Number of services whose procedures have been simplified	2016	25	20	38	20	20	20	20
2	Percentage of job satisfaction	2016	%70	%72	%74	%72	%72	%72	%72

**Appropriations Of Administration and Supportive Services Program as Per Activities and Projects. ( In JDs )**

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2017	2018	2018	2019	2020	2021
<b>Current Expenditures</b>		<b>9,321,991</b>	<b>9,332,000</b>	<b>9,213,000</b>	<b>9,329,000</b>	<b>9,359,000</b>	<b>9,404,000</b>
601	Administrative and Support Services	9,321,991	9,332,000	9,213,000	9,329,000	9,359,000	9,404,000
<b>Capital Expenditures</b>		<b>548,357</b>	<b>1,550,000</b>	<b>1,450,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>400,000</b>
001	Sustaining Tax Services	548,357	500,000	400,000	400,000	400,000	400,000
002	Preparing the reserve site	0	1,050,000	1,050,000	0	0	0
003	Invoicing	0	0	0	1,500,000	1,500,000	0
004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	0	0	0	1,500,000	1,500,000	0
<b>Program / Treasury</b>		<b>548,357</b>	<b>1,550,000</b>	<b>1,450,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>400,000</b>
<b>Total Program</b>		<b>9,870,348</b>	<b>10,882,000</b>	<b>10,663,000</b>	<b>12,729,000</b>	<b>12,759,000</b>	<b>9,804,000</b>

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2705</b>	<b>Tax Assessment and Audit of Large and Medium Taxpayers Program</b>
<b>Objective of the program :</b> Concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes 75%.	
<b>The strategic objective related to the program :</b> To supply the Treasury with revenues.	
<b>Directorates associated with the program :</b> Directorates and services centers in the governorates are affiliated to this program. Also the following directorates are affiliated to this program: 1- Large Taxpayers Assessing and Auditing Directorate 2- Medium Taxpayers Assessing and Auditing Directorate- Industrial Sector 3- First Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector 4- Second Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector 5- Medium Taxpayers Assessing and Auditing Directorate- Services Sector 6- Anti- Tax Evasion Directorate	
<b>Services provided by the program :</b> 1- Provide high quality service. 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account risk and significance elements of the file and the ability of the auditor to complete it as quickly as required. 3- Reduce the period required for completing the file and auditing it by the auditor. 4- Expand the sample if needed based on the initial auditing results, and activate office and objective auditing. 5- Realize revenues expected to be collected through this program. 6- Provide guidance and raise awareness through distributing guidance bulletins to taxpayers upon their visits and making guidance visits to them.	
<b>Staff working in the program :</b> The program is implemented through a functional staff in 2018 estimated with ( 144 ) staff, including ( 117 ) males and ( 27 ) females .	

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
				2017	2018	2018	2019	2020	2021
1	Percentage of high and medium taxpayers' contribution to total Department's revenues	2016	%72	%76	%82	%80	%83	%83	%85

**Appropriations Of Tax Assessment and Audit of Large and Medium Taxpayers Program as Per Activities and Projects ( In JDs )**

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2017	2018	2018	2019	2020	2021
<b>Current Expenditures</b>		31,936,999	32,711,000	32,524,000	24,732,000	24,777,000	24,817,000
601	Estimation and Auditing large and medium taxpayers	31,936,999	32,711,000	32,524,000	24,732,000	24,777,000	24,817,000
<b>Capital Expenditures</b>		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
<b>Total Program</b>		31,936,999	32,711,000	32,524,000	24,732,000	24,777,000	24,817,000

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2710</b>	<b>Tax Assessment and Audit of Individual, Staff and Workers Program</b>
-------------	--

**Objective of the program :**

Facilitate the tax procedures for all individuals, employees and users.

**The strategic objective related to the program :**

To supply the Treasury with revenues.

**Directorates associated with the program :**

All the directorates and services centers in the governorates in addition to the Capital's directorates

**Services provided by the program :**

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the auditor to complete it as quickly as required.
- 3- Reduce the period required for completing and auditing the file by the auditor.
- 4- Expand the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing the guidance bulletins to the taxpayers upon their visit and make guidance visits to them.

**Staff working in the program :**

The program is implemented through a functional staff in 2018 estimated with ( 685 ) staff, including ( 535 ) males and ( 150 ) females .

**Performance Measurement Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
				2017	2018	2018	2019	2020	2021
1	Percentage of service recipients' satisfaction	2016	%67	%80	83%	%84	%84	%84	%84

**Appropriations Of Tax Assessment and Audit of Individual, Staff and Workers Program as Per Activities and Projects. ( In JDs )**

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2017	2018	2018	2019	2020	2021
<b>Current Expenditures</b>		13,142,305	22,234,000	21,784,000	20,123,000	20,181,000	20,256,000
601	Administration of estimation and auditing on individuals, employees and workers	13,142,305	22,234,000	21,784,000	20,123,000	20,181,000	20,256,000
<b>Capital Expenditures</b>		0	0	0	0	0	0
<b>Program / Treasury</b>		0	0	0	0	0	0
<b>Total Program</b>		13,142,305	22,234,000	21,784,000	20,123,000	20,181,000	20,256,000

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Current Activities Appropriations According to Program							
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative
			2017	2018	2018	2019	2020
2705	601	Estimation and Auditing large and medium taxpayers	31936999	32711000	32524000	24732000	24777000
		Total of Program	31936999	32711000	32524000	24732000	24777000
2710	601	Administration of estimation and auditing on individuals, employees and workers	13142305	22234000	21784000	20123000	20181000
		Total of Program	13142305	22234000	21784000	20123000	20181000
2701	601	Administrative and Support Services	9321991	9332000	9213000	9329000	9359000
		Total of Program	9321991	9332000	9213000	9329000	9359000
		Total	54401295	64277000	63521000	54184000	54317000

Capital Projects Appropriations According to Program							
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative
			2017	2018	2018	2019	2020
2701	001	Sustaining Tax Services	548357	500000	400000	400000	400000
	002	Preparing the reserve site	0	1050000	1050000	0	0
	003	Invoicing	0	0	0	1500000	1500000
	004	Financial system of the department/ tax accounting to link with the departments ad taxpayers	0	0	0	1500000	1500000
		Total of Program	548357	1550000	1450000	3400000	3400000
		Total	548357	1550000	1450000	3400000	3400000



# Overall Summary of Current Expenditures for the Years 2017 - 2021

**Chapter: 1506 Ministry of Finance/Income and Sales Tax Department**

( In JDs )

Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	<b>101</b>	<b>Classified Employees</b>	<b>940327</b>	<b>935000</b>	<b>920000</b>	<b>860000</b>	<b>870000</b>	<b>880000</b>
	<b>102</b>	<b>Unclassified Employees</b>	<b>2523001</b>	<b>2585000</b>	<b>2249000</b>	<b>2404000</b>	<b>2414000</b>	<b>2424000</b>
	<b>105</b>	<b>Personal Cost of Living Allowance</b>	<b>2252573</b>	<b>2375000</b>	<b>2332000</b>	<b>2320000</b>	<b>2360000</b>	<b>2395000</b>
	<b>106</b>	<b>Family Cost of Living Allowance</b>	<b>239374</b>	<b>260000</b>	<b>241000</b>	<b>252000</b>	<b>257000</b>	<b>272000</b>
	<b>111</b>	<b>Additional Allowance</b>	<b>2192998</b>	<b>2295000</b>	<b>2202000</b>	<b>2224000</b>	<b>2250000</b>	<b>2275000</b>
	<b>113</b>	<b>Transportation Allowance</b>	<b>543757</b>	<b>570000</b>	<b>570000</b>	<b>570000</b>	<b>580000</b>	<b>590000</b>
	<b>114</b>	<b>Transport Allowance</b>	<b>82895</b>	<b>92000</b>	<b>92000</b>	<b>90000</b>	<b>97000</b>	<b>99000</b>
	<b>116</b>	<b>Employees' Bonuses</b>	<b>9141931</b>	<b>9150000</b>	<b>9150000</b>	<b>9195000</b>	<b>9195000</b>	<b>9195000</b>
	<b>120</b>	<b>Contract Employees</b>	<b>205880</b>	<b>300000</b>	<b>300000</b>	<b>497000</b>	<b>527000</b>	<b>560000</b>
<b>Total</b>			<b>18122736</b>	<b>18562000</b>	<b>18056000</b>	<b>18412000</b>	<b>18550000</b>	<b>18690000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	<b>301</b>	<b>Social Security</b>	<b>1042098</b>	<b>1180000</b>	<b>1180000</b>	<b>1282000</b>	<b>1302000</b>	<b>1322000</b>
<b>Total</b>			<b>1042098</b>	<b>1180000</b>	<b>1180000</b>	<b>1282000</b>	<b>1302000</b>	<b>1322000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	<b>201</b>	<b>Rents</b>	<b>949581</b>	<b>1070000</b>	<b>1045000</b>	<b>1045000</b>	<b>1045000</b>	<b>1045000</b>
	<b>202</b>	<b>Telecommunications Services</b>	<b>141088</b>	<b>100000</b>	<b>100000</b>	<b>110000</b>	<b>100000</b>	<b>100000</b>
	<b>203</b>	<b>Water</b>	<b>18500</b>	<b>24000</b>	<b>24000</b>	<b>20000</b>	<b>20000</b>	<b>20000</b>
	<b>204</b>	<b>Electricity</b>	<b>409133</b>	<b>300000</b>	<b>300000</b>	<b>375000</b>	<b>370000</b>	<b>370000</b>
	<b>205</b>	<b>Fuels</b>	<b>89319</b>	<b>80000</b>	<b>80000</b>	<b>75000</b>	<b>75000</b>	<b>75000</b>
	<b>206</b>	<b>Maintenance of Machines, furniture and accessories</b>	<b>39616</b>	<b>45000</b>	<b>45000</b>	<b>35000</b>	<b>35000</b>	<b>35000</b>
	<b>207</b>	<b>Maintenance of vehicles, equipment and accessories</b>	<b>12634</b>	<b>30000</b>	<b>30000</b>	<b>25000</b>	<b>25000</b>	<b>25000</b>
	<b>208</b>	<b>Repair and maintenance of buildings and accessories</b>	<b>42051</b>	<b>45000</b>	<b>45000</b>	<b>30000</b>	<b>30000</b>	<b>30000</b>
	<b>209</b>	<b>Stationery, Publications and Office Supplies</b>	<b>159158</b>	<b>170000</b>	<b>170000</b>	<b>140000</b>	<b>130000</b>	<b>130000</b>
	<b>211</b>	<b>Cleaning services and supplies including cleaning contracts</b>	<b>189805</b>	<b>220000</b>	<b>220000</b>	<b>220000</b>	<b>220000</b>	<b>220000</b>
	<b>212</b>	<b>Insurance</b>	<b>6089</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>
	<b>213</b>	<b>Official Travel Missions</b>	<b>5392</b>	<b>6000</b>	<b>6000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>
	<b>214</b>	<b>Goods and services expenses</b>	<b>165460</b>	<b>95000</b>	<b>95000</b>	<b>95000</b>	<b>95000</b>	<b>95000</b>
<b>Total</b>			<b>2227826</b>	<b>2200000</b>	<b>2175000</b>	<b>2190000</b>	<b>2165000</b>	<b>2165000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	<b>304</b>	<b>Subsidies to non-financial public corporations</b>	<b>2396204</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>
<b>Total</b>			<b>2396204</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	<b>303</b>	<b>Scientific scholarships and training courses</b>	<b>28431</b>	<b>35000</b>	<b>30000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>306</b>	<b>Refunds from previous years collections</b>	<b>30584000</b>	<b>40000000</b>	<b>39780000</b>	<b>30000000</b>	<b>30000000</b>	<b>30000000</b>
<b>Total</b>			<b>30612431</b>	<b>40035000</b>	<b>39810000</b>	<b>30000000</b>	<b>30000000</b>	<b>30000000</b>
<b>Total of Chapter</b>			<b>54401295</b>	<b>64277000</b>	<b>63521000</b>	<b>54184000</b>	<b>54317000</b>	<b>54477000</b>

Program : 2701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	409798	391000	387000	300000	290000	290000
	102	Unclassified Employees	774952	780000	738000	734000	734000	739000
	105	Personal Cost of Living Allowance	769736	790000	781000	780000	790000	805000
	106	Family Cost of Living Allowance	80988	82000	79000	82000	82000	87000
	111	Additional Allowance	689056	700000	654000	687000	700000	705000
	113	Transportation Allowance	187591	192000	192000	190000	195000	195000
	114	Transport Allowance	32600	35000	35000	35000	37000	37000
	116	Employees' Bonuses	2699750	2700000	2700000	2745000	2745000	2745000
	120	Contract Employees	69983	100000	100000	167000	177000	187000
<b>Total</b>			<b>5714454</b>	<b>5770000</b>	<b>5666000</b>	<b>5720000</b>	<b>5750000</b>	<b>5790000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	399962	440000	440000	482000	492000	497000
<b>Total</b>			<b>399962</b>	<b>440000</b>	<b>440000</b>	<b>482000</b>	<b>492000</b>	<b>497000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	289647	350000	340000	350000	350000	350000
	202	Telecommunications Services	54021	25000	25000	55000	50000	50000
	203	Water	7670	11000	11000	10000	10000	10000
	204	Electricity	154149	140000	140000	165000	165000	165000
	205	Fuels	22246	26000	26000	30000	30000	30000
	001	Heating	5000	8000	8000	10000	10000	10000
	002	Saloon vehicles	17246	18000	18000	20000	20000	20000
	206	Maintenance of Machines, furniture and accessories	14672	17000	17000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	6743	17000	17000	15000	15000	15000
	208	Repair and maintenance of buildings and accessories	17538	21000	21000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	52953	55000	55000	45000	40000	40000
	211	Cleaning services and supplies including cleaning contracts	59966	70000	70000	70000	70000	70000
	212	Insurance	2997	5000	5000	5000	5000	5000
	213	Official Travel Missions	1898	2000	2000	2000	2000	2000
	214	Goods and services expenses	98440	48000	48000	50000	50000	50000
	000	Goods and services expenses	98440	48000	48000	0	0	0
	008	Advertisements and subscriptions	0	0	0	35000	35000	35000
	028	Professional services expenditures	0	0	0	5000	5000	5000
	056	Legal consultations	0	0	0	5000	5000	5000
	121	Administrative expenses	0	0	0	5000	5000	5000
<b>Total</b>			<b>782940</b>	<b>787000</b>	<b>777000</b>	<b>827000</b>	<b>817000</b>	<b>817000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	2396204	2300000	2300000	2300000	2300000	2300000
	104	Fund of Income and Sales Tax Department employees *	2396204	2300000	2300000	2300000	2300000	2300000
<b>Total</b>			<b>2396204</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>	<b>2300000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	303	Scientific scholarships and training courses	28431	35000	30000	0	0	0
<b>Total</b>			<b>28431</b>	<b>35000</b>	<b>30000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Activity</b>			<b>9321991</b>	<b>9332000</b>	<b>9213000</b>	<b>9329000</b>	<b>9359000</b>	<b>9404000</b>
<b>Total of Program</b>			<b>9321991</b>	<b>9332000</b>	<b>9213000</b>	<b>9329000</b>	<b>9359000</b>	<b>9404000</b>

**Current Expenditures According to Program and Activities for the Years 2017 - 2021**

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2705 - Tax Assessment and Audit of Large and Medium Taxpayers								
Activity : 601 - Estimation and Auditing large and medium taxpayers								
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	229875	233000	233000	280000	280000	280000
	102	Unclassified Employees	819411	825000	789000	765000	770000	770000
	105	Personal Cost of Living Allowance	649458	665000	640000	645000	655000	665000
	106	Family Cost of Living Allowance	75044	78000	72000	75000	80000	85000
	111	Additional Allowance	650916	663000	658000	650000	660000	670000
	113	Transportation Allowance	152968	169000	169000	170000	175000	175000
	114	Transport Allowance	18525	22000	22000	20000	25000	25000
	116	Employees' Bonuses	2999170	3000000	3000000	3000000	3000000	3000000
	120	Contract Employees	62985	100000	100000	160000	170000	180000
<b>Total</b>			<b>5658352</b>	<b>5755000</b>	<b>5683000</b>	<b>5765000</b>	<b>5815000</b>	<b>5850000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	218914	240000	240000	270000	275000	280000
<b>Total</b>			<b>218914</b>	<b>240000</b>	<b>240000</b>	<b>270000</b>	<b>275000</b>	<b>280000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	299997	340000	335000	340000	340000	340000
	202	Telecommunications Services	46811	50000	50000	30000	25000	25000
	203	Water	5614	7000	7000	5000	5000	5000
	204	Electricity	116942	110000	110000	135000	135000	135000
	205	Fuels	18920	21000	21000	20000	20000	20000
	001	Heating	4964	7000	7000	5000	5000	5000
	002	Saloon vehicles	13956	14000	14000	15000	15000	15000
	206	Maintenance of Machines, furniture and accessories	11918	12000	12000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	3190	6000	6000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	9561	12000	12000	6000	6000	6000
	209	Stationery, Publications and Office Supplies	40243	50000	50000	40000	35000	35000
	211	Cleaning services and supplies including cleaning contracts	69846	80000	80000	80000	80000	80000
	212	Insurance	1659	5000	5000	5000	5000	5000
	213	Official Travel Missions	1376	1000	1000	1000	1000	1000
	214	Goods and services expenses	19656	22000	22000	20000	20000	20000
	000	Goods and services expenses	19656	22000	22000	0	0	0
	008	Advertisements and subscriptions	0	0	0	14000	14000	14000
	028	Professional services expenditures	0	0	0	3000	3000	3000
	056	Legal consultations	0	0	0	2000	2000	2000
	121	Administrative expenses	0	0	0	1000	1000	1000
<b>Total</b>			<b>645733</b>	<b>716000</b>	<b>711000</b>	<b>697000</b>	<b>687000</b>	<b>687000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years collections	25414000	26000000	25890000	18000000	18000000	18000000
<b>Total</b>			<b>25414000</b>	<b>26000000</b>	<b>25890000</b>	<b>18000000</b>	<b>18000000</b>	<b>18000000</b>
<b>Total of Activity</b>			<b>31936999</b>	<b>32711000</b>	<b>32524000</b>	<b>24732000</b>	<b>24777000</b>	<b>24817000</b>
<b>Total of Program</b>			<b>31936999</b>	<b>32711000</b>	<b>32524000</b>	<b>24732000</b>	<b>24777000</b>	<b>24817000</b>

# Current Expenditures According to Program and Activities for the Years 2017 - 2021

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2710 - Tax Assessment and Audit of Individual, Staff and Workers								
Activity : 601 - Administration of estimation and auditing on individuals, employees and workers								
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	300654	311000	300000	280000	300000	310000
	102	Unclassified Employees	928638	980000	722000	905000	910000	915000
	105	Personal Cost of Living Allowance	833379	920000	911000	895000	915000	925000
	106	Family Cost of Living Allowance	83342	100000	90000	95000	95000	100000
	111	Additional Allowance	853026	932000	890000	887000	890000	900000
	113	Transportation Allowance	203198	209000	209000	210000	210000	220000
	114	Transport Allowance	31770	35000	35000	35000	35000	37000
	116	Employees' Bonuses	3443011	3450000	3450000	3450000	3450000	3450000
	120	Contract Employees	72912	100000	100000	170000	180000	193000
<b>Total</b>			<b>6749930</b>	<b>7037000</b>	<b>6707000</b>	<b>6927000</b>	<b>6985000</b>	<b>7050000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	423222	500000	500000	530000	535000	545000
<b>Total</b>			<b>423222</b>	<b>500000</b>	<b>500000</b>	<b>530000</b>	<b>535000</b>	<b>545000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	359937	380000	370000	355000	355000	355000
	202	Telecommunications Services	40256	25000	25000	25000	25000	25000
	203	Water	5216	6000	6000	5000	5000	5000
	204	Electricity	138042	50000	50000	75000	70000	70000
	205	Fuels	48153	33000	33000	25000	25000	25000
	001	Heating	9835	15000	15000	12000	12000	12000
	002	Saloon vehicles	38318	18000	18000	13000	13000	13000
	206	Maintenance of Machines, furniture and accessories	13026	16000	16000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	2701	7000	7000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	14952	12000	12000	9000	9000	9000
	209	Stationery, Publications and Office Supplies	65962	65000	65000	55000	55000	55000
	211	Cleaning services and supplies including cleaning contracts	59993	70000	70000	70000	70000	70000
	212	Insurance	1433	5000	5000	5000	5000	5000
	213	Official Travel Missions	2118	3000	3000	2000	2000	2000
	214	Goods and services expenses	47364	25000	25000	25000	25000	25000
	000	Goods and services expenses	47364	25000	25000	0	0	0
	008	Advertisements and subscriptions	0	0	0	21000	21000	21000
	028	Professional services expenditures	0	0	0	2000	2000	2000
	056	Legal consultations	0	0	0	1000	1000	1000
	121	Administrative expenses	0	0	0	1000	1000	1000
<b>Total</b>			<b>799153</b>	<b>697000</b>	<b>687000</b>	<b>666000</b>	<b>661000</b>	<b>661000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years collections	5170000	14000000	13890000	12000000	12000000	12000000
<b>Total</b>			<b>5170000</b>	<b>14000000</b>	<b>13890000</b>	<b>12000000</b>	<b>12000000</b>	<b>12000000</b>
<b>Total of Activity</b>			<b>13142305</b>	<b>22234000</b>	<b>21784000</b>	<b>20123000</b>	<b>20181000</b>	<b>20256000</b>
<b>Total of Program</b>			<b>13142305</b>	<b>22234000</b>	<b>21784000</b>	<b>20123000</b>	<b>20181000</b>	<b>20256000</b>
<b>Total of Chapter</b>			<b>54401295</b>	<b>64277000</b>	<b>63521000</b>	<b>54184000</b>	<b>54317000</b>	<b>54477000</b>

\* This item shall be disbursed not exceeding the amount supplied to the Public Treasury according to provisions of applicable Revenues Supplying Law of Government Departments and Units.

# Overall Summary of Capital Expenditures for the Years 2017 - 2021

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department ( In JDs )

Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	257939	1320000	1260000	1710000	1710000	210000
Total			257939	1320000	1260000	1710000	1710000	210000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	194299	130000	125000	1625000	1625000	125000
Total			194299	130000	125000	1625000	1625000	125000
3122		Inventories						
	503	Materials and supplies	96119	100000	65000	65000	65000	65000
Total			96119	100000	65000	65000	65000	65000
Total of Chapter			548357	1550000	1450000	3400000	3400000	400000

# Capital Expenditures According to Program and Projects for the Years 2017 - 2021

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Program 2701 Administration and Support Services								
Project		001 Sustaining Tax Services						
Fund Source		102001 Capital (Treasury)						
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	138084	150000	90000	80000	80000	80000
	008	Qualifying and training expenses	16832	20000	20000	30000	30000	30000
	015	Operating systems and software	103023	100000	100000	100000	100000	100000
		Total of Item	257939	270000	210000	210000	210000	210000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	194299	130000	125000	125000	125000	125000
		Total of Item	194299	130000	125000	125000	125000	125000
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	96119	100000	65000	65000	65000	65000
		Total of Item	96119	100000	65000	65000	65000	65000
		Total of Project / Treasury	548357	500000	400000	400000	400000	400000
Project		002 Preparing the reserve site						
Fund Source		102001 Capital (Treasury)						
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	1050000	1050000	0	0	0
		Total of Item	0	1050000	1050000	0	0	0
		Total of Project / Treasury	0	1050000	1050000	0	0	0
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	0	0	1500000	1500000	0
		Total of Item	0	0	0	1500000	1500000	0
		Total of Project / Treasury	0	0	0	1500000	1500000	0
Project		004 Financial system of the department/ tax accounting to link with the departments ad taxpayers						
Fund Source		102001 Capital (Treasury)						
Group	Item	Description	Actual 2017	Estimated 2018	Re-estimated 2018	Estimated 2019	Indicative 2020	Indicative 2021
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	0	0	1500000	1500000	0
		Total of Item	0	0	0	1500000	1500000	0
		Total of Project / Treasury	0	0	0	1500000	1500000	0
Total of Program			548357	1550000	1450000	3400000	3400000	400000
Total of Chapter			548357	1550000	1450000	3400000	3400000	400000