

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: Efficient and effective tax administration to supply the State's Treasury with public revenues by enhancing voluntary compliance, promoting tax culture and awareness, improving business environment and providing high quality services to realize the maximum satisfaction of service recipients drawing on the 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

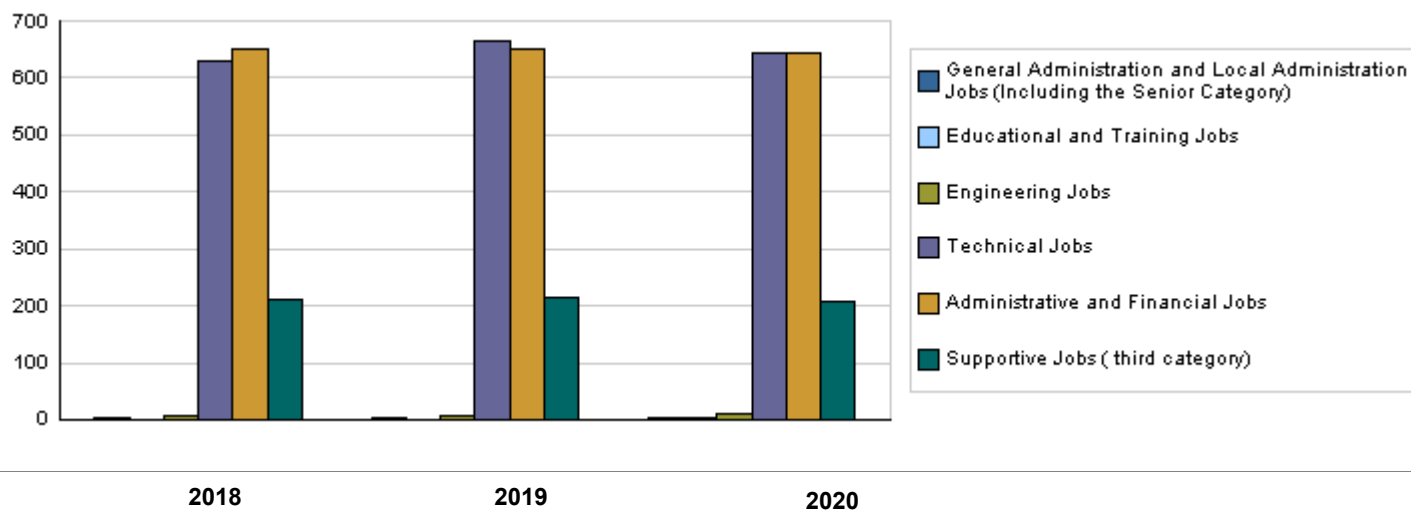
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

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		
				2018	2019	2019	2020	2021	2022
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2017	937.9	965.0	1187.9	1060.0	1267.0	1314.0	1396.0
	2 Annual revenue of sales tax (million JDs)	2017	2993.5	3184.6	3610.4	3365.0	3957.0	4061.0	4151.0
2 - To raise tax awareness level and voluntary compliance of taxpayers.	1 Percentage of returns approved as per the sample system	2017	%85	%86	%85	%88	%88.6	%89	%90

Number of Staff of the Ministry / Department

Group	Job	2018			2019			Preliminary 2020		
		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	0	3	3	0	3
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	1	2
Engineering Jobs	Engineering jobs	5	1	6	5	1	6	7	2	9
Technical Jobs	Technical jobs	490	138	628	492	172	664	472	170	642
Administrative and Financial Jobs	Administrative and financial jobs	491	159	650	487	164	651	482	160	642
Supportive Jobs (third category)	Assistant administrative jobs	175	35	210	177	37	214	169	38	207
Total		1165	334	1499	1165	374	1539	1134	371	1505
Total Cost of Salaries		14680592	4208857	18889449	14908064	4785936	19694000	15225740	4981260	20207000



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	Applying 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	The department has joined the e-payment services system by signing an agreement with the central bank and the company concerned.
4	The department continues 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	Increasing 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.

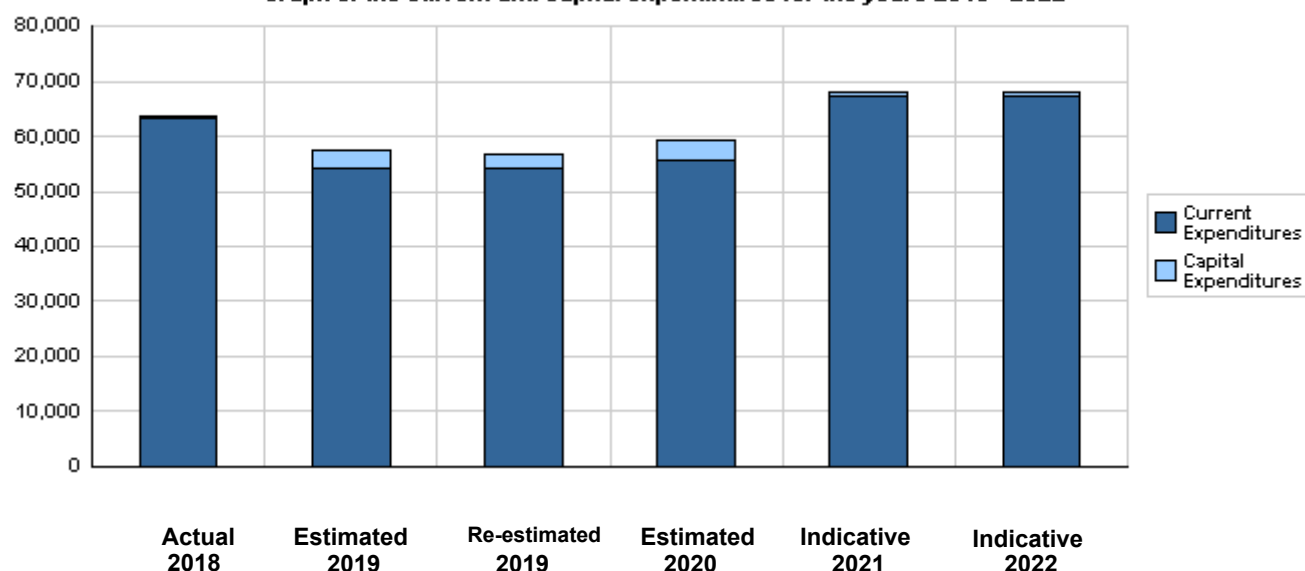
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department
for the Years 2018 - 2022**

(In JDs)

Description		Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021 2022	
Group	Current Expenditures						
2111	Salaries, Wages and Allowances	17,709,518	18,253,000	18,253,000	18,417,000	18,816,000	18,961,000
2121	Social Security Contributions	1,179,931	1,441,000	1,441,000	1,790,000	1,817,000	1,844,000
2211	Use of Goods and Services	2,342,659	2,190,000	2,190,000	3,245,000	4,305,000	4,310,000
2511	Subsidies to Public Corporations	2,293,860	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
2821	Other Current Expenditures	39,673,635	30,000,000	30,000,000	30,000,000	40,000,000	40,000,000
Total current expenditures		63,199,603	54,184,000	54,184,000	55,752,000	67,238,000	67,415,000
		Capital Expenditures					
2211	Use of Goods and Services	293,591	1,710,000	1,710,000	1,710,000	210,000	210,000
3111	Buildings and Constructions	0	0	0	0	300,000	300,000
3112	Devices, Machinery and Equipment	89,436	1,625,000	625,000	1,625,000	125,000	125,000
3122	Inventories	17,552	65,000	65,000	65,000	65,000	65,000
Total capital expenditures		400,579	3,400,000	2,400,000	3,400,000	700,000	700,000
Treasury		400,579	3,400,000	2,400,000	3,400,000	700,000	700,000
Total current and capital expenditures		63,600,182	57,584,000	56,584,000	59,152,000	67,938,000	68,115,000

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2018 - 2022

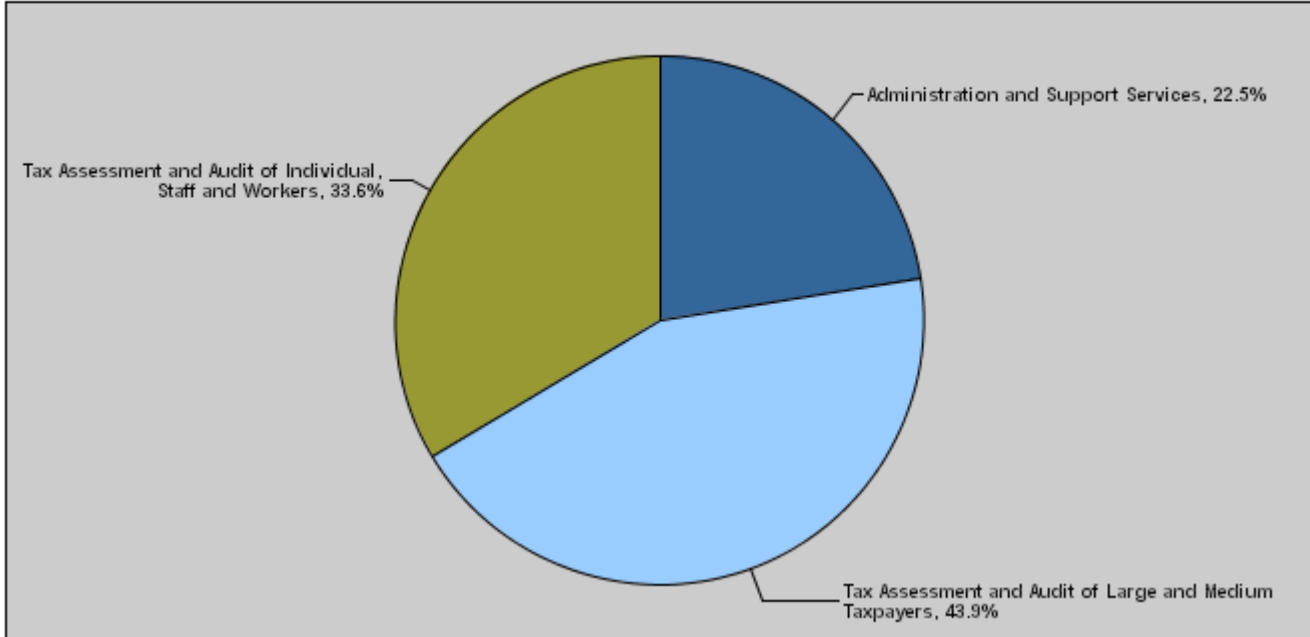


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2020 Distributed According to Program**

(In JDs)

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	9,913,000	3,400,000	13,313,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	25,949,000	0	25,949,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	19,890,000	0	19,890,000
Total		55,752,000	3,400,000	59,152,000

Total Expenditures for the Year 2020 Distributed According to Programs



Estimated Allocations for Females distributed according to Programs for the Years 2018 - 2022

Program	2018	2019	2020	2021	2022
2701 Administration and Support Services	2095000	2146000	2280000	2320000	2332000
2705 Tax Assessment and Audit of Large and Medium Taxpayers	6134000	4204000	4411000	5796000	5806000
2710 Tax Assessment and Audit of Individual, Staff and Workers	4707000	5836000	5768000	6686000	6705000
Total	12936000	12186000	12459000	14802000	14843000

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

2701 Administration and Support Services Program

Objective of the program :

Provide the necessary financial, administrative and legal services to facilitate the various activities of the Department, promote 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 helps in facilitating and developing tax work.
- Perform administrative and financial control operations 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 2019 estimated with (720) staff, including (555) males and (165) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2018	2019		2019	2020	2021
1 Number of services whose procedures have been simplified	2017	20	20	20	22	25	27	29
2 Percentage of job satisfaction	2017	%72	%73	%72	%74	%74	%75	%75

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

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2018	2019	2019	2020	2021	2022
Current Expenditures	9,520,699	9,329,000	9,329,000	9,913,000	10,088,000	10,140,000
601 Administrative and Support Services	9,520,699	9,329,000	9,329,000	9,913,000	10,088,000	10,140,000
Capital Expenditures	400,579	3,400,000	2,400,000	3,400,000	700,000	700,000
001 Sustaining Tax Services	350,542	400,000	400,000	400,000	400,000	400,000
002 Preparing the reserve site	50,037	0	0	0	0	0
003 Invoicing	0	1,500,000	1,500,000	1,500,000	0	0
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	0	1,500,000	500,000	1,500,000	0	0
701 Constructing a building for the Income and Sales Tax Department / Ma'an Governorate	0	0	0	0	300,000	300,000
Program / Treasury	400,579	3,400,000	2,400,000	3,400,000	700,000	700,000
Total Program	9,921,278	12,729,000	11,729,000	13,313,000	10,788,000	10,840,000

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

2705 Tax Assessment and Audit of Large and Medium Taxpayers Program

Objective of the program :

To concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes (75%).

The strategic objective related to the program :

To supply the Treasury with revenues.

Directorates associated with the program :

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

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 conducting guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2019 estimated with (256) staff, including (212) males and (44) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2018	2019		2019	2020	2021
1 Percentage of large and medium taxpayers' contribution to total Department's revenues	2017	%76	%83	%83	%84	%85	%85.7	%86

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	
	2018	2019	2019	2020	2021	2022
Current Expenditures	32,285,530	24,732,000	24,732,000	25,949,000	34,095,000	34,155,000
601 Estimation and Auditing large and medium taxpayers	32,285,530	24,732,000	24,732,000	25,949,000	34,095,000	34,155,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	32,285,530	24,732,000	24,732,000	25,949,000	34,095,000	34,155,000

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

2710 Tax Assessment and Audit of Individual, Staff and Workers Program

Objective of the program :

Facilitate the tax procedures for all individuals taxpayers and employees.

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 conducting guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2019 estimated with (563) staff, including (398) males and (165) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2018	2019		2019	2020	2021
1 Percentage of customer satisfaction	2017	%82	%84	%84	%86	%86	%87	%87

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	
	2018	2019	2019	2020	2021	2022
Current Expenditures	21,393,374	20,123,000	20,123,000	19,890,000	23,055,000	23,120,000
601 Administration of estimation and auditing on individuals, employees and workers	21,393,374	20,123,000	20,123,000	19,890,000	23,055,000	23,120,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	21,393,374	20,123,000	20,123,000	19,890,000	23,055,000	23,120,000

Capital Expenditures Distributed According to Governorates

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

(In JDs)

Governorate		Estimated 2020	Indicative 2021	Indicative 2022
21	Irbid Governorate	0	0	0
22	Mafraq Governorate	0	0	0
23	Jerash Governorate	0	0	0
24	Ajloun Governorate	0	0	0
31	The Capital Governorate	0	0	0
32	Balqa' Governorate	0	0	0
33	Zarqa Governorate	0	0	0
34	Ma'daba Governorate	0	0	0
41	Karak Governorate	0	0	0
42	Ma'an Governorate	0	300,000	300,000
43	Tafileh Governorate	0	0	0
44	Aqaba Governorate	0	0	0
Total		0	300,000	300,000

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	Indicative
			2018	2019	2019	2020	2021	2022
2705	601	Estimation and Auditing large and medium taxpayers	32285530	24732000	24732000	25949000	34095000	34155000
		Total of Program	32285530	24732000	24732000	25949000	34095000	34155000
2710	601	Administration of estimation and auditing on individuals, employees and workers	21393374	20123000	20123000	19890000	23055000	23120000
		Total of Program	21393374	20123000	20123000	19890000	23055000	23120000
2701	601	Administrative and Support Services	9520699	9329000	9329000	9913000	10088000	10140000
		Total of Program	9520699	9329000	9329000	9913000	10088000	10140000
		Total	63199603	54184000	54184000	55752000	67238000	67415000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2018	2019	2019	2020	2021	2022
2701	001	Sustaining Tax Services	350542	400000	400000	400000	400000	400000
	002	Preparing the reserve site	50037	0	0	0	0	0
	003	Invoicing	0	1500000	1500000	1500000	0	0
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	0	1500000	500000	1500000	0	0
	701	Constructing a building for the Income and Sales Tax Department / Ma'an Governorate	0	0	0	0	300000	300000
			Total of Program	400579	3400000	2400000	3400000	700000
		Total	400579	3400000	2400000	3400000	700000	700000

Overall Summary of Current Expenditures for the Years 2018 - 2022

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

(In JDs)

Group	Item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	883896	760000	760000	585000	665000	645000
	102	Unclassified Employees	2413978	2404000	2404000	2460000	2595000	2640000
	105	Personal Cost of Living Allowance	2215206	2261000	2261000	2218000	2295000	2325000
	106	Family Cost of Living Allowance	229195	252000	252000	284000	290000	295000
	111	Additional Allowance	2147636	2224000	2224000	2325000	2375000	2430000
	113	Transportation Allowance	506951	570000	570000	575000	575000	575000
	114	Transport Allowance	78474	90000	90000	95000	96000	96000
	116	Employees' Bonuses	8934575	9195000	9195000	9195000	9195000	9195000
	120	Contract Employees	299607	497000	497000	680000	730000	760000
		Total	17709518	18253000	18253000	18417000	18816000	18961000
2121		Social Security Contributions						
	301	Social Security	1179931	1441000	1441000	1790000	1817000	1844000
		Total	1179931	1441000	1441000	1790000	1817000	1844000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	1019740	1045000	1045000	1045000	1045000	1045000
	202	Telecommunications Services	172925	110000	110000	110000	120000	120000
	203	Water	20827	20000	20000	20000	20000	20000
	204	Electricity	438152	375000	375000	400000	450000	455000
	205	Fuels	66177	75000	75000	80000	80000	80000
	206	Maintenance of Machines, furniture and accessories	29729	35000	35000	35000	35000	35000
	207	Maintenance of vehicles, equipment and accessories	24656	25000	25000	25000	25000	25000
	208	Repair and maintenance of buildings and accessories	33454	30000	30000	40000	40000	40000
	209	Stationery, Publications and Office Supplies	162434	140000	140000	145000	145000	145000
	211	Cleaning services and supplies including cleaning contracts	219626	220000	220000	230000	230000	230000
	212	Insurance	11711	15000	15000	15000	15000	15000
	213	Official Travel Missions	4111	5000	5000	5000	5000	5000
	214	Goods and services expenses	139117	95000	95000	1095000	2095000	2095000
		Total	2342659	2190000	2190000	3245000	4305000	4310000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	2293860	2300000	2300000	2300000	2300000	2300000
		Total	2293860	2300000	2300000	2300000	2300000	2300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	34635	0	0	0	0	0
	306	Refunds from previous years collections	39639000	30000000	30000000	30000000	40000000	40000000
		Total	39673635	30000000	30000000	30000000	40000000	40000000
		Total of Chapter	63199603	54184000	54184000	55752000	67238000	67415000

Current Expenditures According to Program and Activities for the Years 2018 - 2022

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

(In JDs)

Program : 2701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	390956	300000	300000	280000	270000	265000
	102	Unclassified Employees	779908	734000	734000	790000	795000	805000
	105	Personal Cost of Living Allowance	789821	780000	780000	748000	810000	820000
	106	Family Cost of Living Allowance	82000	82000	82000	95000	100000	100000
	111	Additional Allowance	699907	687000	687000	735000	745000	760000
	113	Transportation Allowance	184575	190000	190000	195000	195000	195000
	114	Transport Allowance	31625	35000	35000	35000	36000	36000
	116	Employees' Bonuses	2676358	2745000	2745000	2745000	2745000	2745000
	120	Contract Employees	99992	167000	167000	230000	250000	260000
		Total	5735142	5720000	5720000	5853000	5946000	5986000
2121		Social Security Contributions						
	301	Social Security	439995	482000	482000	930000	957000	964000
		Total	439995	482000	482000	930000	957000	964000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	333730	350000	350000	350000	350000	350000
	202	Telecommunications Services	98154	55000	55000	50000	60000	60000
	203	Water	9918	10000	10000	10000	10000	10000
	204	Electricity	279394	165000	165000	155000	200000	205000
	205	Fuels	22081	30000	30000	33000	33000	33000
	001	Heating	7593	10000	10000	13000	13000	13000
	002	Saloon vehicles	14488	20000	20000	20000	20000	20000
	206	Maintenance of Machines, furniture and accessories	14186	15000	15000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	14102	15000	15000	15000	15000	15000
	208	Repair and maintenance of buildings and accessories	17891	15000	15000	20000	20000	20000
	209	Stationery, Publications and Office Supplies	54157	45000	45000	50000	50000	50000
	211	Cleaning services and supplies including cleaning contracts	69998	70000	70000	75000	75000	75000
	212	Insurance	4933	5000	5000	5000	5000	5000
	213	Official Travel Missions	1511	2000	2000	2000	2000	2000
	214	Goods and services expenses	97012	50000	50000	50000	50000	50000
	000	Goods and services expenses	97012	0	0	0	0	0
	008	Advertisements and subscriptions	0	35000	35000	35000	35000	35000
	028	Professional services expenditures	0	5000	5000	5000	5000	5000
	056	Legal consultations	0	5000	5000	5000	5000	5000
	121	Administrative expenses	0	5000	5000	5000	5000	5000
		Total	1017067	827000	827000	830000	885000	890000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	2293860	2300000	2300000	2300000	2300000	2300000
	104	Fund of Income and Sales Tax Department employees *	2293860	2300000	2300000	2300000	2300000	2300000
		Total	2293860	2300000	2300000	2300000	2300000	2300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	34635	0	0	0	0	0
		Total	34635	0	0	0	0	0
		Total of Activity	9520699	9329000	9329000	9913000	10088000	10140000
		Total of Program	9520699	9329000	9329000	9913000	10088000	10140000

Current Expenditures According to Program and Activities for the Years 2018 - 2022

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 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	232940	280000	280000	225000	220000	215000
	102	Unclassified Employees	824986	765000	765000	720000	830000	845000
	105	Personal Cost of Living Allowance	664930	645000	645000	655000	660000	665000
	106	Family Cost of Living Allowance	77975	75000	75000	84000	85000	90000
	111	Additional Allowance	662914	650000	650000	685000	705000	725000
	113	Transportation Allowance	137140	170000	170000	170000	170000	170000
	114	Transport Allowance	17000	20000	20000	25000	25000	25000
	116	Employees' Bonuses	2964709	3000000	3000000	3000000	3000000	3000000
	120	Contract Employees	99934	160000	160000	225000	240000	250000
		Total	5682528	5765000	5765000	5789000	5935000	5985000
2121		Social Security Contributions						
	301	Social Security	239975	270000	270000	430000	430000	440000
		Total	239975	270000	270000	430000	430000	440000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	309878	340000	340000	340000	340000	340000
	202	Telecommunications Services	49976	30000	30000	35000	35000	35000
	203	Water	5648	5000	5000	5000	5000	5000
	204	Electricity	108776	135000	135000	155000	155000	155000
	205	Fuels	20405	20000	20000	19000	19000	19000
	001	Heating	6419	5000	5000	7000	7000	7000
	002	Saloon vehicles	13986	15000	15000	12000	12000	12000
	206	Maintenance of Machines, furniture and accessories	6588	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	5326	5000	5000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	8136	6000	6000	10000	10000	10000
	209	Stationery, Publications and Office Supplies	44833	40000	40000	40000	40000	40000
	211	Cleaning services and supplies including cleaning contracts	79994	80000	80000	85000	85000	85000
	212	Insurance	3818	5000	5000	5000	5000	5000
	213	Official Travel Missions	602	1000	1000	1000	1000	1000
	214	Goods and services expenses	19047	20000	20000	1020000	2020000	2020000
	000	Goods and services expenses	19047	0	0	0	0	0
	008	Advertisements and subscriptions	0	14000	14000	14000	14000	14000
	028	Professional services expenditures	0	3000	3000	3000	3000	3000
	056	Legal consultations	0	2000	2000	2000	2000	2000
	121	Administrative expenses	0	1000	1000	1000	1000	1000
	149	Support for the implementation of the invoicing system	0	0	0	1000000	2000000	2000000
		Total	663027	697000	697000	1730000	2730000	2730000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	25700000	18000000	18000000	18000000	25000000	25000000
		Total	25700000	18000000	18000000	18000000	25000000	25000000
		Total of Activity	32285530	24732000	24732000	25949000	34095000	34155000
		Total of Program	32285530	24732000	24732000	25949000	34095000	34155000

Current Expenditures According to Program and Activities for the Years 2018 - 2022

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 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	260000	180000	180000	80000	175000	165000
	102	Unclassified Employees	809084	905000	905000	950000	970000	990000
	105	Personal Cost of Living Allowance	760455	836000	836000	815000	825000	840000
	106	Family Cost of Living Allowance	69220	95000	95000	105000	105000	105000
	111	Additional Allowance	784815	887000	887000	905000	925000	945000
	113	Transportation Allowance	185236	210000	210000	210000	210000	210000
	114	Transport Allowance	29849	35000	35000	35000	35000	35000
	116	Employees' Bonuses	3293508	3450000	3450000	3450000	3450000	3450000
	120	Contract Employees	99681	170000	170000	225000	240000	250000
		Total	6291848	6768000	6768000	6775000	6935000	6990000
2121		Social Security Contributions						
	301	Social Security	499961	689000	689000	430000	430000	440000
		Total	499961	689000	689000	430000	430000	440000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	376132	355000	355000	355000	355000	355000
	202	Telecommunications Services	24795	25000	25000	25000	25000	25000
	203	Water	5261	5000	5000	5000	5000	5000
	204	Electricity	49982	75000	75000	90000	95000	95000
	205	Fuels	23691	25000	25000	28000	28000	28000
	001	Heating	5773	12000	12000	15000	15000	15000
	002	Saloon vehicles	17918	13000	13000	13000	13000	13000
	206	Maintenance of Machines, furniture and accessories	8955	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	5228	5000	5000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	7427	9000	9000	10000	10000	10000
	209	Stationery, Publications and Office Supplies	63444	55000	55000	55000	55000	55000
	211	Cleaning services and supplies including cleaning contracts	69634	70000	70000	70000	70000	70000
	212	Insurance	2960	5000	5000	5000	5000	5000
	213	Official Travel Missions	1998	2000	2000	2000	2000	2000
	214	Goods and services expenses	23058	25000	25000	25000	25000	25000
	000	Goods and services expenses	23058	0	0	0	0	0
	008	Advertisements and subscriptions	0	21000	21000	21000	21000	21000
	028	Professional services expenditures	0	2000	2000	2000	2000	2000
	056	Legal consultations	0	1000	1000	1000	1000	1000
	121	Administrative expenses	0	1000	1000	1000	1000	1000
		Total	662565	666000	666000	685000	690000	690000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	13939000	12000000	12000000	12000000	15000000	15000000
		Total	13939000	12000000	12000000	12000000	15000000	15000000
		Total of Activity	21393374	20123000	20123000	19890000	23055000	23120000
		Total of Program	21393374	20123000	20123000	19890000	23055000	23120000
		Total of Chapter	63199603	54184000	54184000	55752000	67238000	67415000

* 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 2018 - 2022

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

Group	Item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	293591	1710000	1710000	1710000	210000	210000
Total			293591	1710000	1710000	1710000	210000	210000
		Fixed Assets						
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions	0	0	0	0	300000	300000
Total			0	0	0	0	300000	300000
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	89436	1625000	625000	1625000	125000	125000
Total			89436	1625000	625000	1625000	125000	125000
3122		Inventories						
	503	Materials and supplies	17552	65000	65000	65000	65000	65000
Total			17552	65000	65000	65000	65000	65000
Total of Chapter			400579	3400000	2400000	3400000	700000	700000

Capital Expenditures According to Program and Projects for the Years 2018 - 2022

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 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	146490	80000	80000	80000	80000	80000
	008	Qualifying and training expenses	16876	30000	30000	30000	30000	30000
	015	Operating systems and software	80188	100000	100000	100000	100000	100000
		Total of Item	243554	210000	210000	210000	210000	210000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	89436	125000	125000	125000	125000	125000
		Total of Item	89436	125000	125000	125000	125000	125000
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	17552	65000	65000	65000	65000	65000
		Total of Item	17552	65000	65000	65000	65000	65000
		Total of Project / Treasury	350542	400000	400000	400000	400000	400000
Project		002 Preparing the reserve site						
Fund Source		102001	Capital (Treasury)					
Group	item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	50037	0	0	0	0	0
		Total of Item	50037	0	0	0	0	0
		Total of Project / Treasury	50037	0	0	0	0	0
Project		003 Invoicing						
Fund Source		102001	Capital (Treasury)					
Group	item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	1500000	1500000	1500000	0	0
		Total of Item	0	1500000	1500000	1500000	0	0
		Total of Project / Treasury	0	1500000	1500000	1500000	0	0
Project		004 Financial system of the department/ tax accounting to connect with the departments and taxpayers						
Fund Source		102001	Capital (Treasury)					
Group	item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	1500000	500000	1500000	0	0
		Total of Item	0	1500000	500000	1500000	0	0
		Total of Project / Treasury	0	1500000	500000	1500000	0	0

Capital Expenditures According to Program and Projects for the Years 2018 - 2022

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

(In JDs)

Program 2701 Administration and Support Services								
Project		701 Constructing a building for the Income and Sales Tax Department / Ma'an Governorate						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2018	Estimated 2019	Re-estimated 2019	Estimated 2020	Indicative 2021	Indicative 2022
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions						
	013	Construction of buildings	0	0	0	0	300000	300000
		Total of Item	0	0	0	0	300000	300000
		Total of Project / Treasury	0	0	0	0	300000	300000
		Total of Program	400579	3400000	2400000	3400000	700000	700000
		Total of Chapter	400579	3400000	2400000	3400000	700000	700000