

## **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.(38) for the year 2018

### **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

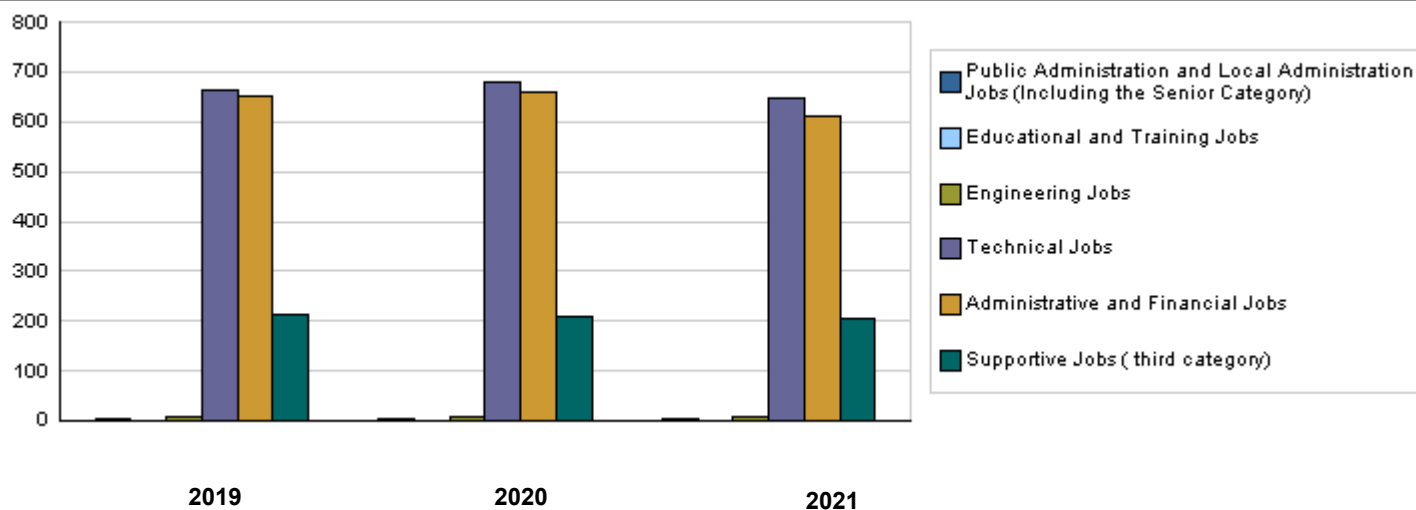
**CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department**

**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		
				2019	2020	2020	2021	2022	2023
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2018	965	1020	1267.0	1136	1110	1205	1300
	2 Annual revenue of sales tax (million JDs)	2018	3184	3302	3957.0	3479	3825	4073	4301
2 - To raise tax awareness level and voluntary compliance of taxpayers.	1 Percentage of returns approved as per the sample system	2018	%88	%88.2	%88.6	%88.5	%89	%90	%90

**Number of Staff of the Ministry / Department**

Group	Job	2019			2020			Preliminary 2021		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	0	3	3	0	3	3	0	3
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	0	1
Engineering Jobs	Engineering jobs	5	1	6	7	2	9	7	2	9
Technical Jobs	Technical jobs	492	171	663	468	211	679	428	219	647
Administrative and Financial Jobs	Administrative and financial jobs	488	164	652	483	176	659	435	175	610
Supportive Jobs ( third category)	Assistant administrative jobs	176	38	214	152	57	209	155	49	204
<b>Total</b>		<b>1165</b>	<b>374</b>	<b>1539</b>	<b>1114</b>	<b>446</b>	<b>1560</b>	<b>1029</b>	<b>445</b>	<b>1474</b>
<b>Total Cost of Salaries</b>		<b>14877321</b>	<b>4776067</b>	<b>19653388</b>	<b>14256344</b>	<b>5707656</b>	<b>19964000</b>	<b>14901651</b>	<b>6444349</b>	<b>21346000</b>



**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.

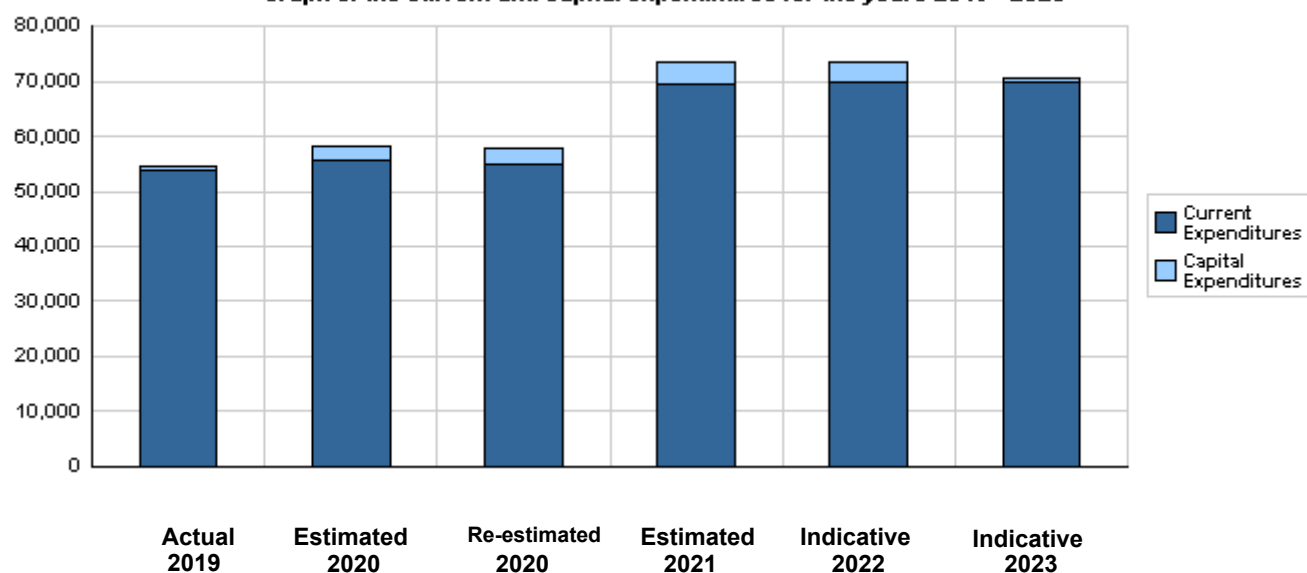
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department  
for the Years 2019 - 2023**

( In JDs )

Description		Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022 2023	
<b>Group</b>	<b>Current Expenditures</b>						
2111	Salaries, Wages and Allowances	18,212,521	18,417,000	18,174,000	19,246,000	19,396,000	19,550,000
2121	Social Security Contributions	1,440,867	1,790,000	1,790,000	2,100,000	2,132,000	2,163,000
2211	Use of Goods and Services	2,178,907	3,245,000	3,240,000	2,948,000	3,160,000	3,165,000
2511	Subsidies to Public Corporations	2,644,997	2,300,000	2,300,000	5,000,000	5,000,000	5,000,000
2821	Other Current Expenditures	29,499,999	30,000,000	29,588,000	40,030,000	40,030,000	40,030,000
<b>Total current expenditures</b>		<b>53,977,291</b>	<b>55,752,000</b>	<b>55,092,000</b>	<b>69,324,000</b>	<b>69,718,000</b>	<b>69,908,000</b>
<b>Capital Expenditures</b>							
2211	Use of Goods and Services	275,760	1,285,000	1,285,000	2,999,000	3,145,000	220,000
3111	Buildings and Constructions	0	0	0	0	350,000	400,000
3112	Devices, Machinery and Equipment	339,466	1,200,000	1,200,000	914,000	135,000	135,000
3122	Inventories	46,099	65,000	65,000	65,000	65,000	65,000
<b>Total capital expenditures</b>		<b>661,325</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>3,978,000</b>	<b>3,695,000</b>	<b>820,000</b>
<b>Treasury</b>		<b>661,325</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>3,978,000</b>	<b>3,695,000</b>	<b>820,000</b>
<b>Total current and capital expenditures</b>		<b>54,638,616</b>	<b>58,302,000</b>	<b>57,642,000</b>	<b>73,302,000</b>	<b>73,413,000</b>	<b>70,728,000</b>

( Thousands of JDs )

**Graph of the current and capital expenditures for the years 2019 - 2023**

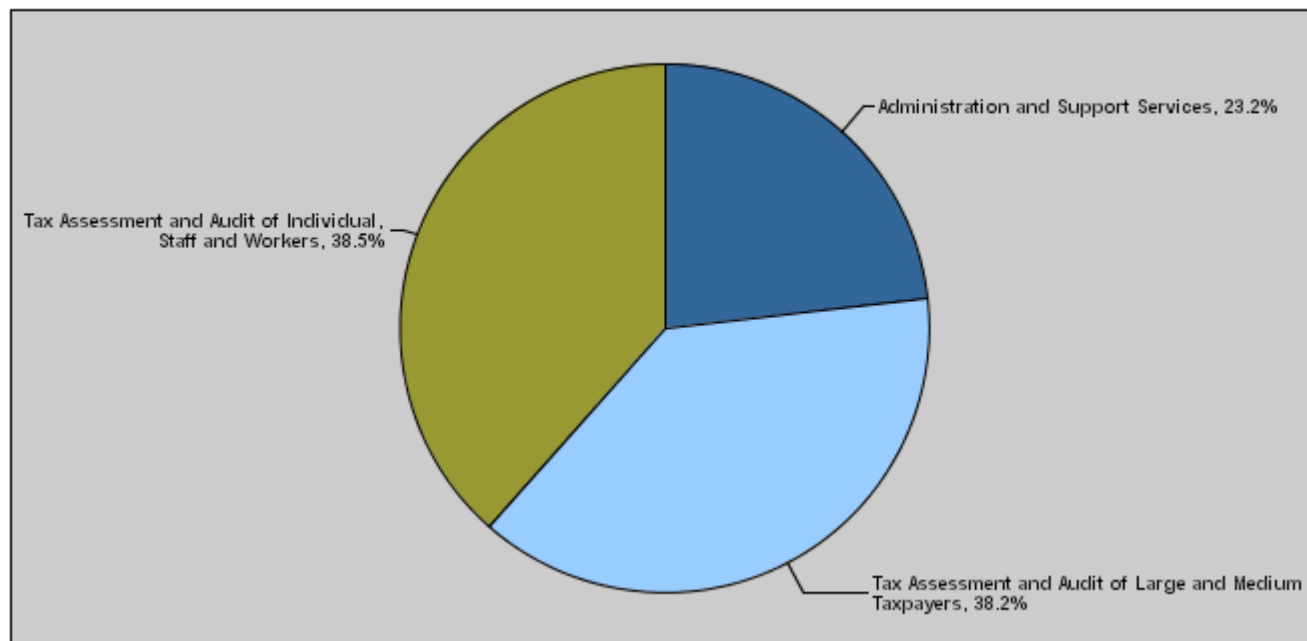


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department  
For the Year 2021 Distributed According to Program**

( In JDs )

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	13,056,000	3,978,000	17,034,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	28,023,000	0	28,023,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	28,245,000	0	28,245,000
	<b>Total</b>	<b>69,324,000</b>	<b>3,978,000</b>	<b>73,302,000</b>

**Total Expenditures for the Year 2021 Distributed According to Programs**



**Estimated Allocations for Females distributed according to Programs for the Years 2019 - 2023**

Program	2019	2020	2021	2022	2023
2701 Administration and Support Services	2694000	2757000	3338000	3360000	3381000
2705 Tax Assessment and Audit of Large and Medium Taxpayers	6805000	7128000	7868000	7882000	7896000
2710 Tax Assessment and Audit of Individual, Staff and Workers	6015000	5937000	8435000	8452000	8471000
<b>Total</b>	<b>15514000</b>	<b>15822000</b>	<b>19641000</b>	<b>19694000</b>	<b>19748000</b>

**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 2020 estimated with ( 705 ) staff, including ( 510 ) males and ( 195 ) females .

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2019	2020		2020	2021	2022
1 Number of services whose procedures have been simplified	2018	52	42	25	40	38	36	34
2 Percentage of job satisfaction	2018	%73	%78	%74	%80	%81	%82	%83

Appropriations Of Administration and Support Services Program as Per Activities and Projects.

( In JDs )

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2019	2020	2020	2021	2022	2023
<b>Current Expenditures</b>	<b>9,622,421</b>	<b>9,913,000</b>	<b>9,845,000</b>	<b>13,056,000</b>	<b>13,136,000</b>	<b>13,210,000</b>
601 Administrative and Support Services	9,622,421	9,913,000	9,845,000	13,056,000	13,136,000	13,210,000
<b>Capital Expenditures</b>	<b>661,325</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>3,978,000</b>	<b>3,695,000</b>	<b>820,000</b>
001 Sustaining Tax Services	304,547	400,000	400,000	420,000	420,000	420,000
003 Invoicing	88,403	1,075,000	1,075,000	2,779,000	2,925,000	0
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	268,375	1,075,000	1,075,000	779,000	0	0
701 Constructing a building for the Income and Sales Tax Department / Ma'an Governorate	0	0	0	0	350,000	400,000
<b>Program / Treasury</b>	<b>661,325</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>3,978,000</b>	<b>3,695,000</b>	<b>820,000</b>
<b>Total Program</b>	<b>10,283,746</b>	<b>12,463,000</b>	<b>12,395,000</b>	<b>17,034,000</b>	<b>16,831,000</b>	<b>14,030,000</b>

**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. 4- Second Medium Taxpayers Assessing and Auditing Directorate - Commercial Sector. 5- Medium Taxpayers Assessing and Auditing Directorate - Services Sector. 6- Combating Tax-Evasion Directorate

**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 2020 estimated with ( 305 ) staff, including ( 220 ) males and ( 85 ) females .

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2019	2020		2020	2021	2022
1 Percentage of large and medium taxpayers' contribution to total Department's revenues	2018	%70	%70	%85	%71	%72	%72	%73

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	
	2019	2020	2020	2021	2022	2023
<b>Current Expenditures</b>	<b>24,303,261</b>	<b>25,949,000</b>	<b>25,458,000</b>	<b>28,023,000</b>	<b>28,280,000</b>	<b>28,330,000</b>
601 Estimation and Auditing large and medium taxpayers	24,303,261	25,949,000	25,458,000	28,023,000	28,280,000	28,330,000
<b>Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Program / Treasury</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program</b>	<b>24,303,261</b>	<b>25,949,000</b>	<b>25,458,000</b>	<b>28,023,000</b>	<b>28,280,000</b>	<b>28,330,000</b>

**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>
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**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 2020 estimated with ( 550 ) staff, including ( 384 ) males and ( 166 ) females .

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2019	2020		2020	2021	2022
1 Percentage of customer satisfaction	2018	%83	%83	%86	%84	%85	%85	%86

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	
	2019	2020	2020	2021	2022	2023
<b>Current Expenditures</b>	<b>20,051,609</b>	<b>19,890,000</b>	<b>19,789,000</b>	<b>28,245,000</b>	<b>28,302,000</b>	<b>28,368,000</b>
601 Administration of estimation and auditing on individuals, employees and workers	20,051,609	19,890,000	19,789,000	28,245,000	28,302,000	28,368,000
<b>Capital Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Program / Treasury	0	0	0	0	0	0
<b>Total Program</b>	<b>20,051,609</b>	<b>19,890,000</b>	<b>19,789,000</b>	<b>28,245,000</b>	<b>28,302,000</b>	<b>28,368,000</b>

## Capital Expenditures Distributed According to Governorates

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

( In JDs )

Governorate		Estimated 2021	Indicative 2022	Indicative 2023
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	350,000	400,000
43	Tafileh Governorate	0	0	0
44	Aqaba Governorate	0	0	0
<b>Total</b>		<b>0</b>	<b>350,000</b>	<b>400,000</b>



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
			2019	2020	2020	2021	2022	2023
2705	601	Estimation and Auditing large and medium taxpayers	24303261	25949000	25458000	28023000	28280000	28330000
		Total of Program	24303261	25949000	25458000	28023000	28280000	28330000
2710	601	Administration of estimation and auditing on individuals, employees and workers	20051609	19890000	19789000	28245000	28302000	28368000
		Total of Program	20051609	19890000	19789000	28245000	28302000	28368000
2701	601	Administrative and Support Services	9622421	9913000	9845000	13056000	13136000	13210000
		Total of Program	9622421	9913000	9845000	13056000	13136000	13210000
		Total	53977291	55752000	55092000	69324000	69718000	69908000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2019	2020	2020	2021	2022	2023
2701	001	Sustaining Tax Services	304547	400000	400000	420000	420000	420000
	003	Invoicing	88403	1075000	1075000	2779000	2925000	0
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	268375	1075000	1075000	779000	0	0
	701	Constructing a building for the Income and Sales Tax Department / Ma'an Governorate	0	0	0	0	350000	400000
		Total of Program	661325	2550000	2550000	3978000	3695000	820000
		Total	661325	2550000	2550000	3978000	3695000	820000

# Overall Summary of Current Expenditures for the Years 2019 - 2023

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

( In JDs )

Group	Item	Description	Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	757955	585000	554000	520000	515000	514000
	102	Unclassified Employees	2393774	2460000	2400000	2390000	2410000	2440000
	105	Personal Cost of Living Allowance	2258620	2218000	2180000	2360000	2395000	2420000
	106	Family Cost of Living Allowance	251272	284000	280000	285000	286000	287000
	111	Additional Allowance	2215729	2325000	2325000	2900000	2950000	3000000
	113	Transportation Allowance	567843	575000	480000	580000	583000	585000
	114	Transport Allowance	89878	95000	80000	96000	97000	99000
	116	Employees' Bonuses	9180887	9195000	9195000	9195000	9195000	9195000
	120	Contract Employees	496563	680000	680000	920000	965000	1010000
<b>Total</b>			<b>18212521</b>	<b>18417000</b>	<b>18174000</b>	<b>19246000</b>	<b>19396000</b>	<b>19550000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	1440867	1790000	1790000	2100000	2132000	2163000
<b>Total</b>			<b>1440867</b>	<b>1790000</b>	<b>1790000</b>	<b>2100000</b>	<b>2132000</b>	<b>2163000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	989829	1045000	1045000	1090000	1090000	1090000
	202	Telecommunications Services	138837	110000	110000	115000	115000	115000
	203	Water	15039	20000	20000	20000	20000	20000
	204	Electricity	366633	400000	400000	400000	405000	410000
	205	Fuels	78758	80000	80000	80000	80000	80000
	206	Maintenance of Machines, furniture and accessories	34231	35000	35000	35000	35000	35000
	207	Maintenance of vehicles, equipment and accessories	24895	65000	65000	25000	25000	25000
	208	Repair and maintenance of buildings and accessories	34779	40000	40000	40000	40000	40000
	209	Stationery, Publications and Office Supplies	139049	145000	140000	145000	145000	145000
	211	Cleaning services and supplies including cleaning contracts	244811	230000	230000	240000	240000	240000
	212	Insurance	11513	15000	15000	15000	15000	15000
	213	Official Travel Missions	9889	5000	5000	5000	5000	5000
	214	Goods and services expenses	90644	1055000	1055000	738000	945000	945000
<b>Total</b>			<b>2178907</b>	<b>3245000</b>	<b>3240000</b>	<b>2948000</b>	<b>3160000</b>	<b>3165000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	304	Subsidies to non-financial public corporations	2644997	2300000	2300000	5000000	5000000	5000000
<b>Total</b>			<b>2644997</b>	<b>2300000</b>	<b>2300000</b>	<b>5000000</b>	<b>5000000</b>	<b>5000000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	0	0	0	30000	30000	30000
	306	Refunds from previous years revenues	29499999	30000000	29588000	40000000	40000000	40000000
<b>Total</b>			<b>29499999</b>	<b>30000000</b>	<b>29588000</b>	<b>40030000</b>	<b>40030000</b>	<b>40030000</b>
<b>Total of Chapter</b>			<b>53977291</b>	<b>55752000</b>	<b>55092000</b>	<b>69324000</b>	<b>69718000</b>	<b>69908000</b>

Program : 2701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	298801	280000	270000	250000	250000	249000
	102	Unclassified Employees	733000	790000	770000	735000	740000	750000
	105	Personal Cost of Living Allowance	778305	748000	740000	795000	810000	815000
	106	Family Cost of Living Allowance	81601	95000	95000	100000	101000	102000
	111	Additional Allowance	685655	735000	735000	1010000	1030000	1050000
	113	Transportation Allowance	189257	195000	170000	205000	208000	210000
	114	Transport Allowance	34900	35000	30000	31000	32000	34000
	116	Employees' Bonuses	2744910	2745000	2745000	2745000	2745000	2745000
	120	Contract Employees	166859	230000	230000	300000	320000	340000
		<b>Total</b>	<b>5713288</b>	<b>5853000</b>	<b>5785000</b>	<b>6171000</b>	<b>6236000</b>	<b>6295000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	482000	930000	930000	1000000	1010000	1020000
		<b>Total</b>	<b>482000</b>	<b>930000</b>	<b>930000</b>	<b>1000000</b>	<b>1010000</b>	<b>1020000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	310288	350000	350000	365000	365000	365000
	202	Telecommunications Services	54903	50000	50000	55000	55000	55000
	203	Water	7826	10000	10000	10000	10000	10000
	204	Electricity	164536	155000	155000	155000	160000	165000
	205	Fuels	29326	33000	33000	33000	33000	33000
	001	Heating	9981	13000	13000	13000	13000	13000
	002	Saloon vehicles	19345	20000	20000	20000	20000	20000
	206	Maintenance of Machines, furniture and accessories	14424	15000	15000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	14967	15000	15000	15000	15000	15000
	208	Repair and maintenance of buildings and accessories	14965	20000	20000	20000	20000	20000
	209	Stationery, Publications and Office Supplies	44919	50000	50000	50000	50000	50000
	211	Cleaning services and supplies including cleaning contracts	69919	75000	75000	80000	80000	80000
	212	Insurance	4635	5000	5000	5000	5000	5000
	213	Official Travel Missions	1998	2000	2000	2000	2000	2000
	214	Goods and services expenses	49430	50000	50000	50000	50000	50000
	008	Advertisements and subscriptions	34562	35000	35000	35000	35000	35000
	028	Professional services expenditures	4995	5000	5000	5000	5000	5000
	056	Legal consultations	4888	5000	5000	5000	5000	5000
	121	Administrative expenses	4985	5000	5000	5000	5000	5000
		<b>Total</b>	<b>782136</b>	<b>830000</b>	<b>830000</b>	<b>855000</b>	<b>860000</b>	<b>865000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	2644997	2300000	2300000	5000000	5000000	5000000
	104	Fund of Income and Sales Tax Department employees *	2644997	2300000	2300000	5000000	5000000	5000000
		<b>Total</b>	<b>2644997</b>	<b>2300000</b>	<b>2300000</b>	<b>5000000</b>	<b>5000000</b>	<b>5000000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	0	0	30000	30000	30000
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30000</b>	<b>30000</b>	<b>30000</b>
		<b>Total of Activity</b>	<b>9622421</b>	<b>9913000</b>	<b>9845000</b>	<b>13056000</b>	<b>13136000</b>	<b>13210000</b>
		<b>Total of Program</b>	<b>9622421</b>	<b>9913000</b>	<b>9845000</b>	<b>13056000</b>	<b>13136000</b>	<b>13210000</b>

**Current Expenditures According to Program and Activities for the Years 2019 - 2023**

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 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	279872	225000	215000	170000	165000	165000
	102	Unclassified Employees	764736	720000	700000	740000	750000	765000
	105	Personal Cost of Living Allowance	644729	655000	640000	695000	705000	715000
	106	Family Cost of Living Allowance	74827	84000	80000	85000	85000	85000
	111	Additional Allowance	648090	685000	685000	890000	900000	910000
	113	Transportation Allowance	169135	170000	145000	180000	180000	180000
	114	Transport Allowance	19979	25000	20000	20000	20000	20000
	116	Employees' Bonuses	2999787	3000000	3000000	3000000	3000000	3000000
	120	Contract Employees	159812	225000	225000	300000	315000	320000
		<b>Total</b>	<b>5760967</b>	<b>5789000</b>	<b>5710000</b>	<b>6080000</b>	<b>6120000</b>	<b>6160000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	269996	430000	430000	550000	560000	570000
		<b>Total</b>	<b>269996</b>	<b>430000</b>	<b>430000</b>	<b>550000</b>	<b>560000</b>	<b>570000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	327744	340000	340000	355000	355000	355000
	202	Telecommunications Services	29990	35000	35000	35000	35000	35000
	203	Water	4474	5000	5000	5000	5000	5000
	204	Electricity	126948	155000	155000	155000	155000	155000
	205	Fuels	19458	19000	19000	19000	19000	19000
	001	Heating	4974	7000	7000	7000	7000	7000
	002	Saloon vehicles	14484	12000	12000	12000	12000	12000
	206	Maintenance of Machines, furniture and accessories	9839	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	4962	45000	45000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	5928	10000	10000	10000	10000	10000
	209	Stationery, Publications and Office Supplies	39146	40000	40000	40000	40000	40000
	211	Cleaning services and supplies including cleaning contracts	79930	85000	85000	90000	90000	90000
	212	Insurance	3718	5000	5000	5000	5000	5000
	213	Official Travel Missions	965	1000	1000	1000	1000	1000
	214	Goods and services expenses	19197	980000	980000	663000	870000	870000
	008	Advertisements and subscriptions	13666	14000	14000	14000	14000	14000
	028	Professional services expenditures	2532	3000	3000	3000	3000	3000
	056	Legal consultations	2000	2000	2000	2000	2000	2000
	121	Administrative expenses	999	1000	1000	1000	1000	1000
	149	Support for the implementation of the invoicing system	0	960000	960000	643000	850000	850000
		<b>Total</b>	<b>672299</b>	<b>1730000</b>	<b>1730000</b>	<b>1393000</b>	<b>1600000</b>	<b>1600000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	17599999	18000000	17588000	20000000	20000000	20000000
		<b>Total</b>	<b>17599999</b>	<b>18000000</b>	<b>17588000</b>	<b>20000000</b>	<b>20000000</b>	<b>20000000</b>
		<b>Total of Activity</b>	<b>24303261</b>	<b>25949000</b>	<b>25458000</b>	<b>28023000</b>	<b>28280000</b>	<b>28330000</b>
		<b>Total of Program</b>	<b>24303261</b>	<b>25949000</b>	<b>25458000</b>	<b>28023000</b>	<b>28280000</b>	<b>28330000</b>

**Current Expenditures According to Program and Activities for the Years 2019 - 2023**

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 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	179282	80000	69000	100000	100000	100000
	102	Unclassified Employees	896038	950000	930000	915000	920000	925000
	105	Personal Cost of Living Allowance	835586	815000	800000	870000	880000	890000
	106	Family Cost of Living Allowance	94844	105000	105000	100000	100000	100000
	111	Additional Allowance	881984	905000	905000	1000000	1020000	1040000
	113	Transportation Allowance	209451	210000	165000	195000	195000	195000
	114	Transport Allowance	34999	35000	30000	45000	45000	45000
	116	Employees' Bonuses	3436190	3450000	3450000	3450000	3450000	3450000
	120	Contract Employees	169892	225000	225000	320000	330000	350000
		<b>Total</b>	<b>6738266</b>	<b>6775000</b>	<b>6679000</b>	<b>6995000</b>	<b>7040000</b>	<b>7095000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	688871	430000	430000	550000	562000	573000
		<b>Total</b>	<b>688871</b>	<b>430000</b>	<b>430000</b>	<b>550000</b>	<b>562000</b>	<b>573000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	351797	355000	355000	370000	370000	370000
	202	Telecommunications Services	53944	25000	25000	25000	25000	25000
	203	Water	2739	5000	5000	5000	5000	5000
	204	Electricity	75149	90000	90000	90000	90000	90000
	205	Fuels	29974	28000	28000	28000	28000	28000
	001	Heating	17286	15000	15000	15000	15000	15000
	002	Saloon vehicles	12688	13000	13000	13000	13000	13000
	206	Maintenance of Machines, furniture and accessories	9968	10000	10000	10000	10000	10000
	207	Maintenance of vehicles, equipment and accessories	4966	5000	5000	5000	5000	5000
	208	Repair and maintenance of buildings and accessories	13886	10000	10000	10000	10000	10000
	209	Stationery, Publications and Office Supplies	54984	55000	50000	55000	55000	55000
	211	Cleaning services and supplies including cleaning contracts	94962	70000	70000	70000	70000	70000
	212	Insurance	3160	5000	5000	5000	5000	5000
	213	Official Travel Missions	6926	2000	2000	2000	2000	2000
	214	Goods and services expenses	22017	25000	25000	25000	25000	25000
	008	Advertisements and subscriptions	18466	21000	21000	21000	21000	21000
	028	Professional services expenditures	1759	2000	2000	2000	2000	2000
	056	Legal consultations	805	1000	1000	1000	1000	1000
	121	Administrative expenses	987	1000	1000	1000	1000	1000
		<b>Total</b>	<b>724472</b>	<b>685000</b>	<b>680000</b>	<b>700000</b>	<b>700000</b>	<b>700000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	11900000	12000000	12000000	20000000	20000000	20000000
		<b>Total</b>	<b>11900000</b>	<b>12000000</b>	<b>12000000</b>	<b>20000000</b>	<b>20000000</b>	<b>20000000</b>
		<b>Total of Activity</b>	<b>20051609</b>	<b>19890000</b>	<b>19789000</b>	<b>28245000</b>	<b>28302000</b>	<b>28368000</b>
		<b>Total of Program</b>	<b>20051609</b>	<b>19890000</b>	<b>19789000</b>	<b>28245000</b>	<b>28302000</b>	<b>28368000</b>
		<b>Total of Chapter</b>	<b>53977291</b>	<b>55752000</b>	<b>55092000</b>	<b>69324000</b>	<b>69718000</b>	<b>69908000</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 2019 - 2023

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

Group	Item	Description	Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
		<b>Expenditures</b>						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	275760	1285000	1285000	2999000	3145000	220000
		<b>Total</b>	275760	1285000	1285000	2999000	3145000	220000
		<b>Fixed Assets</b>						
31		<b>Non-financial Assets</b>						
3111		Buildings and Constructions						
	508	Works and Constructions	0	0	0	0	350000	400000
		<b>Total</b>	0	0	0	0	350000	400000
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	339466	1200000	1200000	914000	135000	135000
		<b>Total</b>	339466	1200000	1200000	914000	135000	135000
3122		Inventories						
	503	Materials and supplies	46099	65000	65000	65000	65000	65000
		<b>Total</b>	46099	65000	65000	65000	65000	65000
		<b>Total of Chapter</b>	661325	2550000	2550000	3978000	3695000	820000

# Capital Expenditures According to Program and Projects for the Years 2019 - 2023

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 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	79993	80000	80000	100000	100000	100000
	008	Qualification and training expenses	28320	30000	30000	0	0	0
	015	Operating systems and software	79044	100000	100000	120000	120000	120000
		<b>Total of Item</b>	<b>187357</b>	<b>210000</b>	<b>210000</b>	<b>220000</b>	<b>220000</b>	<b>220000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	71091	125000	125000	135000	135000	135000
		<b>Total of Item</b>	<b>71091</b>	<b>125000</b>	<b>125000</b>	<b>135000</b>	<b>135000</b>	<b>135000</b>
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	46099	65000	65000	65000	65000	65000
		<b>Total of Item</b>	<b>46099</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>
		<b>Total of Project / Treasury</b>	<b>304547</b>	<b>400000</b>	<b>400000</b>	<b>420000</b>	<b>420000</b>	<b>420000</b>
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	88403	1075000	1075000	2779000	2925000	0
		<b>Total of Item</b>	<b>88403</b>	<b>1075000</b>	<b>1075000</b>	<b>2779000</b>	<b>2925000</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>88403</b>	<b>1075000</b>	<b>1075000</b>	<b>2779000</b>	<b>2925000</b>	<b>0</b>
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 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	268375	1075000	1075000	779000	0	0
		<b>Total of Item</b>	<b>268375</b>	<b>1075000</b>	<b>1075000</b>	<b>779000</b>	<b>0</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>268375</b>	<b>1075000</b>	<b>1075000</b>	<b>779000</b>	<b>0</b>	<b>0</b>
Project		701 Constructing a building for the Income and Sales Tax Department / Ma'an Governorate						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2019	Estimated 2020	Re-estimated 2020	Estimated 2021	Indicative 2022	Indicative 2023
31		Non-financial Assets						
3111		Buildings and Constructions						
	508	Works and Constructions						
	013	Construction of buildings	0	0	0	0	350000	400000
		<b>Total of Item</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350000</b>	<b>400000</b>
		<b>Total of Project / Treasury</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350000</b>	<b>400000</b>
		<b>Total of Program</b>	<b>661325</b>	<b>2550000</b>	<b>2550000</b>	<b>3978000</b>	<b>3695000</b>	<b>820000</b>
		<b>Total of Chapter</b>	<b>661325</b>	<b>2550000</b>	<b>2550000</b>	<b>3978000</b>	<b>3695000</b>	<b>820000</b>