

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

Vision : A taxation system that is efficient, effective, and can be used as a model. This system should achieve the targeted tax revenue, fortify the investment environment, and provide citizens with the best services.

Mission : Enhancing the Department's efficiency and effectiveness in assessing and collecting taxes to achieve the national objectives, through reinforcing self assessment philosophy, implementing samples method, encouraging taxpayers' voluntary response, handling tax avoidance and evasion cases, and delivering services of high quality to citizens in order to achieve the best level of satisfaction that is possible through implementing comprehensive quality standards.

Legal Framework: Laws No. (31) & (32) for the year 2004.

Strategic Plan :

Prepare Year : 2004

Period Covered by the Plan :

2005-2010

Strategic Objectives / Performance Indicators

Strategic Objectives Description	Performance Measurement / Indicator		Base Value		Target Value	First Self Evaluation	Target		
			Base Year	Value			2008	2009	2010
			1 - Supplying the Treasury with revenues	1	Percentage of total collected tax revenues of the total due tax revenues.	2007	96.5%	97%	96.8%
2 - Improving tax awareness and voluntary compliance of the taxpayers	1	Percentage of total accepted tax acknowledgments of total presented acknowledgments.	2007	27%	27.5%	27.60%	28.60%	30.60%	30.86%

Programs / Performance Indicators

Goal	Programs		Description of Performance Indicator		Base Value		Target Value	First Self Evaluation	Target		
					Base Year	Value			2008	2009	2010
					1	2705	Large and Medium Taxpayers Assessment and Audit	1	Growth percentage of tax revenues collected from large and medium tax payers.	2006	26.2%
	2710	Individuals and Staff Taxpayers Assessment and Audit	1	Growth percentage of tax revenues collected from individuals, employees and workers.	2006	26.2%	14.3%	16.6%	9.3%	9.2%	14.9%
			2	Number of the new registered individuals employees and workers annually (in thousand).	2006	101	118	118	125	130	135
2	2701	Administration and Support Services	1	Satisfaction degree of the Department's clients	2006	85%	88%	79%	81%	83%	84%
			2	Percentage of the qualified employees.	2006	79%	85%	70%	72%	75%	76%
			3	Number of taxpayers obligated to present tax returns(in thousand returns).	2006	24	26	26	28	30	31

Programs Appropriations

Goal	Programs			Estimate	Re_Estimate	Estimate	Indicative	Indicative
				2008	2008	2009	2010	2011
1	2705	Large and Medium Taxpayers Assessment an	Current	20295700	20295700	25959000	26190400	26266000
			Capital	0	0	0	0	0
			Total	20295700	20295700	25959000	26190400	26266000
1	2710	Individuals and Staff Taxpayers Assessment a	Current	12468600	12468600	11590900	12208500	12852400
			Capital	0	0	0	0	0
			Total	12468600	12468600	11590900	12208500	12852400
2	2701	Administration and Support Services	Current	3461900	3461900	5532100	5840100	6094600
			Capital	535000	535000	700000	750000	800000
			Total	3996900	3996900	6232100	6590100	6894600
			Total of Current	36226200	36226200	43082000	44239000	45213000
			Total of Capital	535000	535000	700000	750000	800000
			Total of Chapter	36761200	36761200	43782000	44989000	46013000

Capital Projects Appropriations

Prog.	Projects		Estimate	Re_Estimate	Estimate	Indicative	Indicative
			2008	2008	2009	2010	2011
2701	001	Administration Project	535000	535000	700000	750000	800000
		Total of Program	535000	535000	700000	750000	800000
		Total of Chapter	535000	535000	700000	750000	800000

Overall Summary of Current Expenditures for the year 2007

Chapter :48 /1- Minsitry of Finance/Income Sales Tax Department

(in JDs)

Item		Actual 2007
No.	Description	
100	SALARIES,WAGES & ALLOWANCES	
101	Classified Employees	708531
102	Permanent Unclassified Employees	971416
103	Contract Employees	13735
105	Personal Cost Of Living Allowance	1881405
106	Family Allowance	159069
107	Basic Allowance	551283
111	Additional Allowance	258650
112	Other Allowance	600
113	Transportation Allowance	316734
114	Transport Allowance	145692
116	Employees Bonuses	3066539
	Total	8073654
200	OPERATIONAL EXPENDITURES(SERVICES&SUPPLIES)	
201	Rent	590405
202	Telecommunications Services	309772
203	Water	10874
204	Electricity	99577
205	Fuels	99896
206	Maintenance Of machines,Furniture Apparatuses And Its Accessories	26118
207	Maintenance Of Vehicles,Heavy Duty Machines And Its Accessories	19306
208	Maintenance,Repaireness Of Buildings And Its Accessories	20171
209	Office Supplies	92477
210	(RawMaterials (medicins,films ,food,supplies	
211	Cleaning Services &Its Supplies(Including (Cleaning Contracts	94544
212	Insurance	11823
213	Official Travel Missions	16212
214	Others	68592
	Total	1459767
300	TRANSFERABLE EXPENDITURES	
301	Social Security	327390
306	Refunds On Previous Years Collections	1400000
	Total	14327390
Total of Chapter		23860811

Overall Summary of Capital Expenditures for the year 2007

Chapter : 48 /2- Minsitry of Finance/Income Sales Tax Department

(in JDs)

Item		Actual 2007
No.	Description	
504	STUDIES,RESEARCHES AND CONSULTATION	18971
505	EQUIPMENTS,MACHINES AND APPARATUSES	132656
511	EQUIPPING AND FURNISHING	10400
512	OTHERS	70494
Total of Chapter		232521

**Overall Summary of Current Expenditures
For the years 2008 - 2011**

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

(In JDs)

Group	Item	Description	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
21		Compensations of Employees					
2111		Salaries, Wages and allowances					
	101	Classified Employees' Salaries	710500	710500	791000	825000	865000
	102	Permanent Unclassified Employees' Salaries	1152000	1152000	1460000	1550000	1620000
	103	Contract Employees' Salaries	13800	13800	16000	17000	18000
	105	Personal Cost of Living Allowance	1953600	1953600	3323400	3481500	3720000
	106	Family Allowance	173800	173800	205000	223000	241000
	107	Basic Allowance	548200	548200	625000	670000	705000
	111	Additional Allowance	288000	288000	328000	345000	380000
	112	Other Allowances	600	600	600	600	600
	113	Transportation Allowance	374500	374500	457000	470000	491000
	114	Transport Allowance	163200	163200	180000	190000	200000
	116	Employees' bonuses	3663000	3663000	5250000	5520000	5929700
		Total	9041200	9041200	12636000	13292100	14170300
2121		Social Security Contributions					
	301	Social Security	400000	400000	565000	630000	685000
		Total	400000	400000	565000	630000	685000
22		Use of Goods and Services					
2211		Use of Goods and Services					
	201	Rents	640000	640000	866500	987900	987900
	202	Telecommunications Services	350000	350000	360000	395000	395000
	203	Water	18000	18000	23000	26000	30000
	204	Electricity	115000	115000	135000	165000	168400
	205	Fuels	115000	115000	231000	263000	264000
	206	Maintenance of Machines, furniture and accessories	31000	31000	34000	37000	40000
	207	Maintenance of Vehicles, Heavy Duty Machines and Acc	22000	22000	29000	32000	35000
	208	Repair and maintenance of buildings and accessories	32000	32000	33500	37000	40000
	209	Office Supplies	175000	175000	207000	211000	212000
	210	Raw materials - Medicines, Clothes, Food, Films,etc..)	4000	4000	4000	4000	4000
	211	Cleaning Services and supplies - including cleaning cor	110000	110000	109000	118000	121000
	212	Insurance	18000	18000	21000	29000	32000
	213	Official Travel Missions	19000	19000	23000	34000	39000
	214	Other goods and services expenses	86000	86000	43000	49000	49000
		Total	1735000	1735000	2119000	2387900	2417300
28		Other expenditures					
2821		Miscellaneous other expenditures					
	303	Scientific Scholarships and Training Courses	50000	50000	50000	50000	50000
	306	Refunds on Previous Years Collections	25000000	25000000	27712000	27879000	27890400
		Total	25050000	25050000	27762000	27929000	27940400
		Total of Chapter	36226200	36226200	43082000	44239000	45213000

Current Expenditures According to Program For the years 2008 - 2011

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

Program : 2701 Administration and Support Services

(In JDs)

Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
21		Compensations of Employees					
2111		Salaries, Wages and allowances					
	101	Classified Employees' Salaries	249600	249600	260000	270000	280000
	102	Permanent Unclassified Employees' Salaries	336000	336000	600000	625000	650000
	103	Contract Employees' Salaries	13800	13800	16000	17000	18000
	105	Personal Cost of Living Allowance	573100	573100	1130000	1230000	1300000
	106	Family Allowance	55700	55700	82000	92000	100000
	107	Basic Allowance	162200	162200	210000	215000	225000
	111	Additional Allowance	91200	91200	130000	137000	150000
	112	Other Allowances	600	600	600	600	600
	113	Transportation Allowance	120000	120000	147000	150000	155000
	114	Transport Allowance	55700	55700	59000	61500	65000
	116	Employees' bonuses	1145000	1145000	1923000	1965000	2050000
		Total	2802900	2802900	4557600	4763100	4993600
2121		Social Security Contributions					
	301	Social Security	80000	80000	120000	130000	140000
		Total	80000	80000	120000	130000	140000
22		Use of Goods and Services					
2211		Use of Goods and Services					
	201	Rents	220000	220000	400000	450000	450000
	202	Telecommunications Services	90000	90000	100000	110000	110000
	203	Water	5000	5000	8000	9000	10000
	204	Electricity	28000	28000	40000	45000	45000
	205	Fuels	29000	29000	70000	70000	70000
	206	Maintenance of Machines, furniture and accessories	8000	8000	10000	12000	14000
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	6000	6000	9000	11000	13000
	208	Repair and maintenance of buildings and accessories	8000	8000	12000	15000	16000
	209	Office Supplies	39000	39000	59000	61000	62000
	210	Raw materials - Medicines, Clothes, Food, Films, etc..)	4000	4000	4000	4000	4000
	211	Cleaning Services and supplies - including cleaning contracts	32000	32000	42000	45000	48000
	212	Insurance	12000	12000	15500	20000	22000
	213	Official Travel Missions	8000	8000	11000	18000	20000
	214	Other goods and services expenses	40000	40000	24000	27000	27000
		Total	529000	529000	804500	897000	911000
28		Other expenditures					
2821		Other current expenses					
	303	Scientific Scholarships and Training Courses	50000	50000	50000	50000	50000
		Total	50000	50000	50000	50000	50000
		Total of Program	3461900	3461900	5532100	5840100	6094600

Program : 2705 Large and Medium Taxpayers Assessment and Audit

Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
21		Compensations of Employees					
2111		Salaries, Wages and allowances					
	101	Classified Employees' Salaries	134400	134400	170000	180000	187500
	102	Permanent Unclassified Employees' Salaries	157400	157400	335000	354200	380000
	105	Personal Cost of Living Allowance	403200	403200	910000	939000	962000
	106	Family Allowance	31700	31700	43000	45000	48000
	107	Basic Allowance	107500	107500	175000	200000	217000
	111	Additional Allowance	69100	69100	113000	121200	140000
	113	Transportation Allowance	76800	76800	155000	155000	160000
	114	Transport Allowance	9600	9600	41000	44000	46000
	116	Employees' bonuses	700000	700000	1000000	1050000	1100000
		Total	1689700	1689700	2942000	3088400	3240500
2121		Social Security Contributions					
	301	Social Security	90000	90000	125000	145000	155000

Current Expenditures According to Program For the years 2008 - 2011

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

Program : 2705 Large and Medium Taxpayers Assessment and Audit

(In JDs)

Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
21		Compensations of Employees					
2121		Social Security Contributions					
		Total	90000	90000	125000	145000	155000
22		Use of Goods and Services					
2211		Use of Goods and Services					
	201	Rents	150000	150000	250000	260000	260000
	202	Telecommunications Services	120000	120000	130000	140000	140000
	203	Water	6000	6000	8000	9000	10000
	204	Electricity	40000	40000	40000	50000	50000
	205	Fuels	41000	41000	80000	105000	105000
	206	Maintenance of Machines, furniture and accessories	11000	11000	13000	14000	15000
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	7500	7500	9000	9000	9000
	208	Repair and maintenance of buildings and accessories	11500	11500	10000	10000	10000
	209	Office Supplies	60000	60000	85000	87000	87000
	211	Cleaning Services and supplies - including cleaning contracts	33000	33000	40000	42000	42000
	212	Insurance	2000	2000	2000	4000	4000
	213	Official Travel Missions	4000	4000	3000	5000	7500
	214	Other goods and services expenses	30000	30000	10000	10000	10000
		Total	516000	516000	680000	745000	749500
28		Other expenditures					
2821		Other current expenses					
	306	Refunds on Previous Years Collections	18000000	18000000	22212000	22212000	22121000
		Total	18000000	18000000	22212000	22212000	22121000
		Total of Program	20295700	20295700	25959000	26190400	26266000

Program : 2710 Individuals and Staff Taxpayers Assessment and Audit

Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
21		Compensations of Employees					
2111		Salaries, Wages and allowances					
	101	Classified Employees' Salaries	326500	326500	361000	375000	397500
	102	Permanent Unclassified Employees' Salaries	658600	658600	525000	570800	590000
	105	Personal Cost of Living Allowance	977300	977300	1283400	1312500	1458000
	106	Family Allowance	86400	86400	80000	86000	93000
	107	Basic Allowance	278500	278500	240000	255000	263000
	111	Additional Allowance	127700	127700	85000	86800	90000
	113	Transportation Allowance	177700	177700	155000	165000	176000
	114	Transport Allowance	97900	97900	80000	84500	89000
	116	Employees' bonuses	1818000	1818000	2327000	2505000	2779700
		Total	4548600	4548600	5136400	5440600	5936200
2121		Social Security Contributions					
	301	Social Security	230000	230000	320000	355000	390000
		Total	230000	230000	320000	355000	390000
22		Use of Goods and Services					
2211		Use of Goods and Services					
	201	Rents	270000	270000	216500	277900	277900
	202	Telecommunications Services	140000	140000	130000	145000	145000
	203	Water	7000	7000	7000	8000	10000
	204	Electricity	47000	47000	55000	70000	73400
	205	Fuels	45000	45000	81000	88000	89000
	206	Maintenance of Machines, furniture and accessories	12000	12000	11000	11000	11000
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	8500	8500	11000	12000	13000
	208	Repair and maintenance of buildings and accessories	12500	12500	11500	12000	14000
	209	Office Supplies	76000	76000	63000	63000	63000
	211	Cleaning Services and supplies - including cleaning contracts	45000	45000	27000	31000	31000
	212	Insurance	4000	4000	3500	5000	6000

Current Expenditures According to Program For the years 2008 - 2011

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

Program : 2710 Individuals and Staff Taxpayers Assessment and Audit

(In JDs)

Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
22		Use of Goods and Services					
2211		Use of Goods and Services					
	213	Official Travel Missions	7000	7000	9000	11000	11500
	214	Other goods and services expenses	16000	16000	9000	12000	12000
		Total	690000	690000	634500	745900	756800
28		Other expenditures					
2821		Other current expenses					
	306	Refunds on Previous Years Collections	7000000	7000000	5500000	5667000	5769400
		Total	7000000	7000000	5500000	5667000	5769400
		Total of Program	12468600	12468600	11590900	12208500	12852400
		Total of Chapter	36226200	36226200	43082000	44239000	45213000

Overall Summary For Capital Expenditures

For the years 2008 - 2011

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

(In JDs)

GROUP	ITEM	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
		Expenditures					
22		Use of Goods and Services					
2211		Use of Goods and Services					
	512	Operating and maintenance Expenses	215000	215000	250000	260000	280000
Total			215000	215000	250000	260000	280000
28		Other expenditures					
2822		Miscellaneous other expenditures					
	504	Studies, Researches and Consultations	40000	40000	50000	50000	50000
Total			40000	40000	50000	50000	50000
		Fixed Assets					
31		Non-financial Assets					
3112		Fixed Assets					
	505	Equipments, Machines and Apparatus	200000	200000	270000	280000	280000
	506	Vehicles and Heavy Duty Machines	0	0	80000	80000	110000
Total			200000	200000	350000	360000	390000
3113		Fixed Assets					
	511	Equipping and furnishing	80000	80000	50000	80000	80000
Total			80000	80000	50000	80000	80000
Total of Chapter			535000	535000	700000	750000	800000

Capital Expenditures According to Program and Projects
For the years 2008 - 2011

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

(In JDs)

Program		2701	Administration and Support Services				
Project		001	Administration Project				
Fund Source		102001	Capital (Treasury)				
Group	Item	DESCRIPTION	Estimated 2008	Restimated 2008	Estimated 2009	Indicative 2010	Indicative 2011
22		Use of Goods and Services					
2211		Use of Goods and Services					
	512	Operating and maintenance Expenses					
	006	Apparatus, machines and equipments maintenance	50000	50000	50000	60000	80000
	008	Training expenses	85000	85000	100000	100000	100000
	015	Operating systems and software	80000	80000	100000	100000	100000
		Total of Item	215000	215000	250000	260000	280000
28		Other expenditures					
2822		Other Capital expenditures					
	504	Studies, Researches and Consultations					
	006	Computer Systems Studies	40000	40000	50000	50000	50000
		Total of Item	40000	40000	50000	50000	50000
31		Non-financial Assets					
3112		Machinery and Equipment					
	505	Equipments, Machines and Apparatus					
	001	Computers and accessories	120000	120000	200000	200000	200000
	999	n.e.c	80000	80000	70000	80000	80000
		Total of Item	200000	200000	270000	280000	280000
	506	Vehicles and Heavy Duty Machines					
	001	Sedans	0	0	80000	80000	110000
		Total of Item	0	0	80000	80000	110000
3113		Other Fixed Assets					
	511	Equipping and furnishing					
	999	n.e.c	80000	80000	50000	80000	80000
		Total of Item	80000	80000	50000	80000	80000
		Total of Project / Treasury	535000	535000	700000	750000	800000
		Total of Program	535000	535000	700000	750000	800000
		Total of Chapter	535000	535000	700000	750000	800000