

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

**Establishment :** The Income Tax Department became an independent department 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.

The General Tax on Sales Department was established on 31/5/1994 upon the General Tax on Sales Law No. (6) for the year 1994.

The Income Tax Department and General Tax on Sales Department were merged in one department under the name of Income and Sales Tax Department as of 16/08/2004 under the amended law for Income Tax Law No.(31) for the year 2004 and amended law for the General Tax on Sales Law No.(32) for the year 2004 published in the official gazette volume (4672) dated 16/8/2004.

**Vision :** An optimal tax system that achieves social justice and promotes the growth of the national economy.

**Mission :** A transparent tax administration supplying the treasury with tax-revenues through electronic tax services, enhancement of taxpayers trust, voluntary commitment, tax compliance, application of legislations in fair, equitable and even-handed manner depending on efficient human resources and modern techniques and software.

**Legal Framework:** General Sales Tax Law No. (6) for the year 1994, and amendments thereto/ the latest Law No.(15) for the year 2012, and Income Tax Law No.(34) for the year 2014/ the latest Law No.(38) for the year 2018

### **Priorities and targeted results within the determined ceilings for the years 2023 - 2025 :**

#### **First Priority :**

- \_ Improve the Department's procedures to reach accurate and effective management of taxes

#### **First Priority Outcomes :**

- \_ Provide accurate and reliable information about taxpayers and a database of potential taxpayers
- \_ Develop risks management systematically and continuously to mitigate potential risks
- \_ Promote voluntary compliance and public confidence in the tax system.
- \_ Reliable and rapid response to taxpayers applications
- \_ Adopt regular tracking and control systems for tax revenues through accurate reports provided by corporate taxpayers
- \_ Joining international conventions to address tax issues such as double taxation, money laundering and others.

#### **Second Priority :**

- \_ Avoid waste and abuse of taxes collected.

#### **Second Priority Outcomes :**

- \_ Improve asset and liability management.
- \_ Improve reporting of public financial risks.
- \_ Strengthen internal controls and activate audits
- \_ Improving and developing legislations relevant to tax

**Tasks of the Ministry / Department :**

- Manage the taxation process and collect it efficiently and effectively and follow up the procedures related thereto.
- Keep abreast of economic developments in the area of taxation and update tax legislations in order to promote investment and achieve justice and equality among the different segments of taxpayers.
- Develop the taxpayers' awareness and familiarize them with their rights and duties to help them reduce tax evasion.
- Development of the administrative body of the Department and development of administrative and technical work methods.
- Supply the general treasury with necessary revenues to finance public expenditure of the government

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

- Develop the Government's financial resources in order to provide the treasury with the necessary revenues to enable it to exercise its functions through the efficient and effective management, verification and collection of taxation.
- Raise the level of tax awareness and voluntary compliance of taxpayers, keep up with the economic developments in the field of tax, and update tax legislations to encourage investment and realize fairness and equality among the different segments of taxpayers.

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

- Tax evasion
- Functional competencies and expertisies droupout
- Reduction of capital allocations and the Government's austerity policy.
- Amendments to legislations
- Most of the skills currently available can be considered as large age groups.
- Poor community awareness about the Department's role in providing living services and contributing to tax liability and reducing evasion.

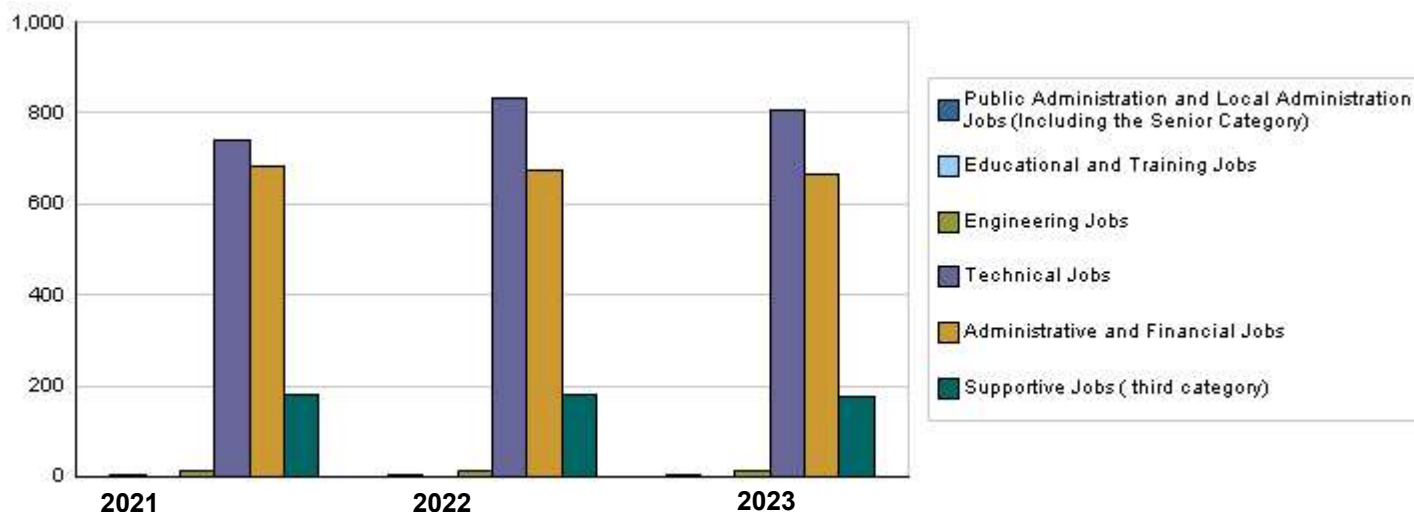
## Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

### Strategic objectives of the Ministry/ Department/ Unit and Performance Measurement Indicators

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2021	2022	2022	2023	2024	2025
1 - To manage and organize the tax work to ensure supplying treasury with revenues which enabling it to serve citizen according to the best international practices.	1 Amount of revenues from the income tax in the general budget (in million)	2020	1104.0	1179.5	1289.0	1350.0	1545.0	1658.0	1773.0
	2 Amount of revenues from sales tax in the general budget (in million)	2020	3534.0	4038.7	4260.0	4200.0	4587.0	4777.0	4977.0
2 - To achieve the highest levels of voluntary commitment and tax compliance and to apply tax legislations and procedures efficiently and effectively.	1 Percentage of achievement of the implemented auditing sample to total under audit samples	2021	73%	73%	75%	82%	77%	79%	81%
	2 Percentage of approved declarations to total audited (achieved) declarations	2021	35%	35%	30%	85%	25%	20%	10%
	3 Extent of voluntary compliance of taxpayers (%)	2020	76%	76%	77%	91%	78%	79%	80%
3 - To boost the confidence of taxpayers in the electronic tax services provided by the department as per the most fastest technological systems and meet the needs of taxholders by ensuring the application of good governance concepts.	1 Number of annual electronic services	2021	12	12	8	4	5	5	5
	2 Percentage of services electronically completed to total automated services	2021	90%	90%	75%	85%	77%	80%	83%
	3 Number of governance standards and principles applied in the Department	2021	9	9	9	9	9	9	9
	4 Service recipients satisfaction(%)	2021	88.2%	88.2%	88.7%	89.0%	90.2%	91.7%	93.2%
4 - To manage and develop human competencies and establish the culture of innovation and creativity and institutional excellency in work environment and the department's infrastructure development	1 Number of innovative ideas applies inside the department	2017	2	2	3	4	5	10	15
	2 Percentage of improvement in the level realized due to the participation in excellence prizes	2019	10%	10%	10%	10%	10%	10%	10%
	3 Functional satisfaction of the department's staff (%)	2021	86%	86%	87%	88%	89%	91%	93%

### Number of Staff in the Ministry/ Department/ Unit

Group	Job	2021			2022			Preliminary 2023		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs	Higher and local administrative jobs	3	0	3	6	0	6	6	0	6
Educational and Training Jobs	Educational and training jobs	1	1	2	1	1	2	1	1	2
Engineering Jobs	Engineering jobs	7	5	12	7	6	13	7	6	13
Technical Jobs	Technical jobs	528	212	740	576	257	833	563	245	808
Administrative and Financial Jobs	Administrative and financial jobs	464	218	682	449	225	674	442	224	666
Supportive Jobs ( third category)	Assistant administrative jobs	139	41	180	132	49	181	130	48	178
<b>Total</b>		<b>1142</b>	<b>477</b>	<b>1619</b>	<b>1171</b>	<b>538</b>	<b>1709</b>	<b>1149</b>	<b>524</b>	<b>1673</b>
<b>Total Cost of Salaries</b>		<b>14412358</b>	<b>6732563</b>	<b>21144921</b>	<b>18955982</b>	<b>8892018</b>	<b>27848000</b>	<b>21651120</b>	<b>10144880</b>	<b>31796000</b>



**Most notable information about the Ministry/Department/Unit**

<b>No.</b>	<b>Description</b>
1	Issue the amended law of general tax on sales law and its executive instructions
2	Prepare automatic information exchange draft law
3	Launching the electronic digital censorship project over commodities subject to special tax
4	Continue developing many vital issues and sectors the most notably expanding in electronic services and improving tax obligation
5	Unify tax management with Aqaba Special Economic Zone
6	Activating Fawateery application and starting the issuance of awards for phase 1

## 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
			2021	2022	2022	2023	2024	2025
2705	601	Estimation and Auditing large and medium taxpayers	27892048	34816000	34747000	21504000	21631000	21753000
	Total of Program		27892048	34816000	34747000	21504000	21631000	21753000
2710	601	Administration of estimation and auditing on individuals, employees and workers	27947994	36081000	35915000	27307000	27390000	27476000
	Total of Program		27947994	36081000	35915000	27307000	27390000	27476000
2701	601	Administrative and Support Services	13187484	16986000	16896000	18532000	18609000	18693000
	Total of Program		13187484	16986000	16896000	18532000	18609000	18693000
Total			69027526	87883000	87558000	67343000	67630000	67922000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2021	2022	2022	2023	2024	2025
2701	001	Sustaining Tax Services	247687	450000	450000	500000	550000	600000
	003	Invoicing	2935472	1700000	1700000	2100000	2500000	2500000
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	170	1436000	1436000	2000000	2000000	2000000
	005	Consultative services for projects management of Income and Sales tax Department	0	900000	900000	1000000	1500000	0
	702	Maintaining and adding buildiings in Jerash governorate	0	0	0	5000	0	0
	Total of Program		3183329	4486000	4486000	5605000	6550000	5100000
Total			3183329	4486000	4486000	5605000	6550000	5100000

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax  
Department  
for the Years 2021 - 2025**

( In JDs )

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2023 and re- estimated 2022	Indicative	
	2021	2022	2022	2023		2024	2025
Current Expenditure	69,027,526	87,883,000	87,558,000	67,343,000	-20,215,000	67,630,000	67,922,000
Capital Expenditure	3,183,329	4,486,000	4,486,000	5,605,000	1,119,000	6,550,000	5,100,000
<b>Total current and capital expenditure</b>	<b>72,210,855</b>	<b>92,369,000</b>	<b>92,044,000</b>	<b>72,948,000</b>	<b>-19,096,000</b>	<b>74,180,000</b>	<b>73,022,000</b>

**Most notable differences between estimated appropriations for 2023 and re-estimated for 2022**

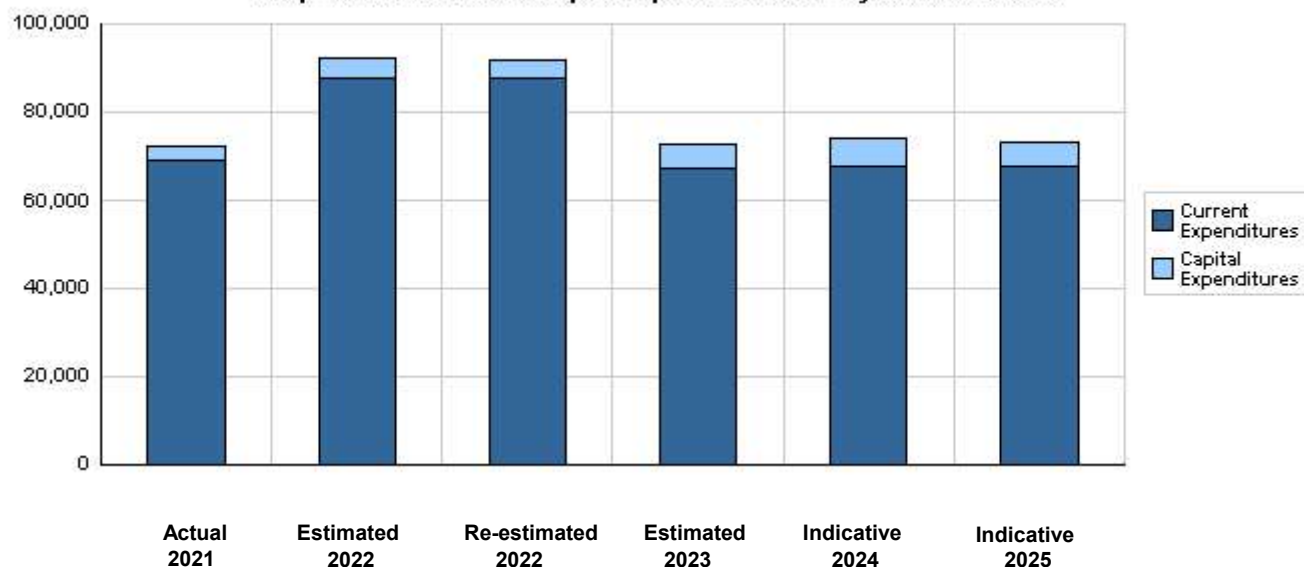
**Current expenditure :**

- Compensations of Employees group increased by (4.273) million JDs as a result of the natural increase in salaries and the cost of appointments for 2023.
- Operational expenditures appropriations increased by (472) thousand JDs, concentrated in increased billing system support and professional fee expenditures items.
- Other expenditure appropriations decreased by (24.960) million JDs due to the reduction of refunds from previous years collections item.

**Capital expenditure :**

- Capital expenditure increased by (1.119) million JDs, of the most notable:
  - The appropriations of the Department's financial draftlaw/ tax accounting to connect with departments and taxpayers increased by (564) thousand JDs
  - Billing project appropriations increased by (400) thousand JDs

( Thousands of JDs ) **Graph of the current and capital expenditures for the years 2021 - 2025**



## Overall Summary of Current Expenditures for the Years 2021 - 2025

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

( In JDs )

Group	Item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	515066	515000	515000	520000	521000	522000
	102	Unclassified Employees	2382745	2457000	2421000	2584000	2611000	2647000
	105	Personal Cost of Living Allowance	2275098	2500000	2461000	2552000	2591000	2649000
	106	Family Cost of Living Allowance	216020	310000	300000	319000	320000	321000
	111	Additional Allowance	2884854	3100000	3000000	3166000	3213000	3255000
	112	Other Allowances	0	0	0	210000	210000	210000
	113	Transportation Allowance	563248	600000	600000	625000	630000	635000
	114	Transport Allowance	88643	100000	100000	125000	130000	135000
	116	Employees' Bonuses	9143683	15000000	15000000	18000000	18000000	18000000
	120	Contract Employees	825687	1016000	1016000	1369000	1415000	1440000
		<b>Total</b>	<b>18895044</b>	<b>25598000</b>	<b>25413000</b>	<b>29470000</b>	<b>29641000</b>	<b>29814000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	2249877	2250000	2110000	2326000	2359000	2397000
		<b>Total</b>	<b>2249877</b>	<b>2250000</b>	<b>2110000</b>	<b>2326000</b>	<b>2359000</b>	<b>2397000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	1083438	1000000	1000000	1200000	1200000	1200000
	202	Telecommunications Services	114734	160000	160000	165000	165000	165000
	203	Water	19998	32000	32000	33000	33000	33000
	204	Electricity	320322	420000	420000	420000	424000	430000
	205	Fuels	79182	120000	120000	130000	133000	135000
	206	Maintenance of Machines, furniture and acces	34885	45000	45000	50000	50000	50000
	207	Maintenance of vehicles, equipment and acce	17319	35000	35000	35000	35000	35000
	208	Repair and maintenance of buildings and acc	39970	50000	50000	55000	55000	55000
	209	Stationery,Publications and Office Supplies	139535	150000	150000	156000	156000	156000
	211	Cleaning services and supplies including clea	252463	320000	320000	315000	315000	315000
	212	Insurance	14918	40000	40000	43000	43000	43000
	213	Official Travel Missions	4724	10000	10000	30000	30000	30000
	214	Goods and services expenses	732038	653000	653000	875000	951000	1024000
		<b>Total</b>	<b>2853526</b>	<b>3035000</b>	<b>3035000</b>	<b>3507000</b>	<b>3590000</b>	<b>3671000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	304	Subsidies to non-financial public institution	4999147	7000000	7000000	7000000	7000000	7000000
		<b>Total</b>	<b>4999147</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		<b>Other Current Expenditures</b>						
	303	Scientific scholarships and training courses	29932	0	0	40000	40000	40000
	306	Refunds from previous years revenues	40000000	50000000	50000000	25000000	25000000	25000000
		<b>Total</b>	<b>40029932</b>	<b>50000000</b>	<b>50000000</b>	<b>25040000</b>	<b>25040000</b>	<b>25040000</b>
		<b>Total of Chapter</b>	<b>69027526</b>	<b>87883000</b>	<b>87558000</b>	<b>67343000</b>	<b>67630000</b>	<b>67922000</b>

# Overall Summary of Capital Expenditures for the Years 2021 - 2025

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

Group	Item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
		<b>Expenditures</b>						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	0	0	5000	0	0
	512	Operating and Sustaining Expenditures	2068835	1900000	1900000	2485000	2935000	2985000
		<b>Total</b>	<b>2068835</b>	<b>1900000</b>	<b>1900000</b>	<b>2490000</b>	<b>2935000</b>	<b>2985000</b>
28		<b>Other Expenditures</b>						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations	0	900000	900000	1000000	1500000	0
		<b>Total</b>	<b>0</b>	<b>900000</b>	<b>900000</b>	<b>1000000</b>	<b>1500000</b>	<b>0</b>
		<b>Fixed Assets</b>						
31		<b>Non-financial Assets</b>						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	1050539	1486000	1486000	2050000	2050000	2050000
		<b>Total</b>	<b>1050539</b>	<b>1486000</b>	<b>1486000</b>	<b>2050000</b>	<b>2050000</b>	<b>2050000</b>
3122		Inventories						
	503	Materials and supplies	63955	200000	200000	65000	65000	65000
		<b>Total</b>	<b>63955</b>	<b>200000</b>	<b>200000</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>
		<b>Total of Chapter</b>	<b>3183329</b>	<b>4486000</b>	<b>4486000</b>	<b>5605000</b>	<b>6550000</b>	<b>5100000</b>



**Appropriations directed for females and child according to chapter : 1506 Ministry of  
Finance/Income and Sales Tax Department**

( In JDs )

Description	2021	2022	2023	2024	2025
Females	6,732,563	8,892,018	10,144,880	10,210,020	10,277,249
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	24,000,989	30,324,870	19,341,440	19,824,600	19,181,170
Child	18,383,736	23,227,560	14,814,720	15,184,800	14,691,960
<b>Total appropriations directed for females</b>	<b>30,733,552</b>	<b>39,216,888</b>	<b>29,486,320</b>	<b>30,034,620</b>	<b>29,458,419</b>
<b>Total appropriations directed for Child</b>	<b>18,383,736</b>	<b>23,227,560</b>	<b>14,814,720</b>	<b>15,184,800</b>	<b>14,691,960</b>

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

**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 boost the confidence of taxpayers in the electronic tax services provided by the department as per the most latest technological systems and meet the needs of taxholders by ensuring the application of good governance concepts..
- To manage and develop human competencies and establish the culture of innovation and creativity and institutional excellency in work environment and the department's infrastructure development

**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- Taxpayers and Tax Culture Services 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.
- Provide electronic services which facilitate taxpayers to complete their transactions and to save time and effort

**Staff working in the program :**

The program is implemented through a functional staff in 2022 estimated with ( 793 ) staff, including ( 555 ) males and ( 238 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2021	2022	2023	2024	2025
Females	2,194,706	2,604,494	3,069,990	3,089,198	3,110,507
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	4,257,354	6,013,180	6,536,760	6,987,020	6,311,630
Child	3,260,952	4,605,840	5,006,880	5,351,760	4,834,440
<b>Total appropriations directed for females</b>	<b>6,452,060</b>	<b>8,617,674</b>	<b>9,606,750</b>	<b>10,076,218</b>	<b>9,422,137</b>
<b>Total appropriations directed for Child</b>	<b>3,260,952</b>	<b>4,605,840</b>	<b>5,006,880</b>	<b>5,351,760</b>	<b>4,834,440</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2021	2022		2022	2023	2024
1 Number of services whose procedures have been simplified	2021	38	38	36	18	10	7	5

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

**( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2021	2022	2022	2023	2024	2025
<b>Current Expenditures</b>	<b>13,187,484</b>	<b>16,986,000</b>	<b>16,896,000</b>	<b>18,532,000</b>	<b>18,609,000</b>	<b>18,693,000</b>
601 Administrative and Support Services	13,187,484	16,986,000	16,896,000	18,532,000	18,609,000	18,693,000
<b>Capital Expenditures</b>	<b>3,183,329</b>	<b>4,486,000</b>	<b>4,486,000</b>	<b>5,605,000</b>	<b>6,550,000</b>	<b>5,100,000</b>
001 Sustaining Tax Services	247,687	450,000	450,000	500,000	550,000	600,000
003 Invoicing	2,935,472	1,700,000	1,700,000	2,100,000	2,500,000	2,500,000
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	170	1,436,000	1,436,000	2,000,000	2,000,000	2,000,000

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

**2701 Administration and Support Services Program**

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

( In JDs )

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2021	2022	2022	2023	2024	2025
005	Consultative services for projects management of Income and Sales tax Department	0	900,000	900,000	1,000,000	1,500,000	0
702	Maintaining and adding buildiings in Jerash governorate	0	0	0	5,000	0	0
<b>Program / Treasury</b>		<b>3,183,329</b>	<b>4,486,000</b>	<b>4,486,000</b>	<b>5,605,000</b>	<b>6,550,000</b>	<b>5,100,000</b>
<b>Total Program</b>		<b>16,370,813</b>	<b>21,472,000</b>	<b>21,382,000</b>	<b>24,137,000</b>	<b>25,159,000</b>	<b>23,793,000</b>

**Current Expenditures According to Program and Activities for the Years 2021 - 2025**

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	249978	250000	250000	251000	252000	253000
	102	Unclassified Employees	734464	757000	737000	876000	876000	876000
	105	Personal Cost of Living Allowance	794945	845000	835000	878000	880000	905000
	106	Family Cost of Living Allowance	99999	109000	109000	115000	115000	115000
	111	Additional Allowance	1009933	1080000	1060000	1140000	1145000	1150000
	112	Other Allowances	0	0	0	210000	210000	210000
	113	Transportation Allowance	200436	213000	213000	225000	227000	229000
	114	Transport Allowance	30930	33000	33000	41000	41000	43000
	116	Employees' Bonuses	2744993	4000000	4000000	5000000	5000000	5000000
	120	Contract Employees	296987	346000	346000	480000	520000	540000
		<b>Total</b>	<b>6162665</b>	<b>7633000</b>	<b>7583000</b>	<b>9216000</b>	<b>9266000</b>	<b>9321000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	1149949	1045000	1005000	1013000	1027000	1043000
		<b>Total</b>	<b>1149949</b>	<b>1045000</b>	<b>1005000</b>	<b>1013000</b>	<b>1027000</b>	<b>1043000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	359886	400000	400000	480000	480000	480000
	202	Telecommunications Services	55000	77000	77000	80000	80000	80000
	203	Water	9999	15000	15000	16000	16000	16000
	204	Electricity	141327	175000	175000	162000	165000	170000
	205	Fuels	32538	58000	58000	55000	56000	57000
		001 Heating	13000	29000	29000	21000	22000	23000
		002 Saloon vehicles	19538	29000	29000	34000	34000	34000
	206	Maintenance of Machines, furniture and accessories	15000	17000	17000	22000	22000	22000
	207	Maintenance of vehicles, equipment and accessories	11985	21000	21000	21000	21000	21000
	208	Repair and maintenance of buildings and accessories	19996	25000	25000	26000	26000	26000
	209	Stationery, Publications and Office Supplies	49995	51000	51000	54000	54000	54000
	211	Cleaning services and supplies including cleaning contracts	93245	120000	120000	105000	105000	105000
	212	Insurance	5000	14000	14000	15000	15000	15000
	213	Official Travel Missions	1973	7000	7000	10000	10000	10000
	214	Goods and services expenses	49847	328000	328000	217000	226000	233000
		008 Advertisements and subscriptions	34911	93000	93000	89000	89000	89000
		028 Professional services expenditures	5000	188000	188000	88000	97000	104000
		056 Legal consultations	4937	25000	25000	24000	24000	24000
		121 Administrative expenses	4999	22000	22000	16000	16000	16000
		<b>Total</b>	<b>845791</b>	<b>1308000</b>	<b>1308000</b>	<b>1263000</b>	<b>1276000</b>	<b>1289000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	4999147	7000000	7000000	7000000	7000000	7000000
		104 Fund of Income and Sales Tax Department employees *	4999147	7000000	7000000	7000000	7000000	7000000
		<b>Total</b>	<b>4999147</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>	<b>7000000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	303	Scientific scholarships and training courses	29932	0	0	40000	40000	40000
		<b>Total</b>	<b>29932</b>	<b>0</b>	<b>0</b>	<b>40000</b>	<b>40000</b>	<b>40000</b>
		<b>Total of Activity</b>	<b>13187484</b>	<b>16986000</b>	<b>16896000</b>	<b>18532000</b>	<b>18609000</b>	<b>18693000</b>
		<b>Total of Program</b>	<b>13187484</b>	<b>16986000</b>	<b>16896000</b>	<b>18532000</b>	<b>18609000</b>	<b>18693000</b>

# Capital Expenditures According to Program and Projects for the Years 2021 - 2025

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	67532	100000	100000	100000	100000	100000
	015	Operating systems and software	66488	100000	100000	285000	335000	385000
		<b>Total of Item</b>	<b>134020</b>	<b>200000</b>	<b>200000</b>	<b>385000</b>	<b>435000</b>	<b>485000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	49712	50000	50000	50000	50000	50000
		<b>Total of Item</b>	<b>49712</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>	<b>50000</b>
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	63955	200000	200000	65000	65000	65000
		<b>Total of Item</b>	<b>63955</b>	<b>200000</b>	<b>200000</b>	<b>65000</b>	<b>65000</b>	<b>65000</b>
		<b>Total of Project / Treasury</b>	<b>247687</b>	<b>450000</b>	<b>450000</b>	<b>500000</b>	<b>550000</b>	<b>600000</b>
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	011	Capacity building expenses	1824989	0	0	0	0	0
	015	Operating systems and software	109826	1700000	1700000	2100000	2500000	2500000
		<b>Total of Item</b>	<b>1934815</b>	<b>1700000</b>	<b>1700000</b>	<b>2100000</b>	<b>2500000</b>	<b>2500000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	657	0	0	0	0	0
	055	Technical devices	1000000	0	0	0	0	0
		<b>Total of Item</b>	<b>1000657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>2935472</b>	<b>1700000</b>	<b>1700000</b>	<b>2100000</b>	<b>2500000</b>	<b>2500000</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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	170	1436000	1436000	2000000	2000000	2000000
		<b>Total of Item</b>	<b>170</b>	<b>1436000</b>	<b>1436000</b>	<b>2000000</b>	<b>2000000</b>	<b>2000000</b>
		<b>Total of Project / Treasury</b>	<b>170</b>	<b>1436000</b>	<b>1436000</b>	<b>2000000</b>	<b>2000000</b>	<b>2000000</b>

# Capital Expenditures According to Program and Projects for the Years 2021 - 2025

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

( In JDs )

Program 2701 Administration and Support Services								
Project 005 Consultative services for projects management of Income and Sales tax Department								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations						
	006	Computer systems studies	0	900000	900000	1000000	1500000	0
		Total of Item	0	900000	900000	1000000	1500000	0
		Total of Project / Treasury	0	900000	900000	1000000	1500000	0
Project 702 Maintaining and adding buildiings in Jerash governorate								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance						
	008	Buildings and facilities maintenance	0	0	0	5000	0	0
		Total of Item	0	0	0	5000	0	0
		Total of Project / Treasury	0	0	0	5000	0	0
<b>Total of Program</b>			<b>3183329</b>	<b>4486000</b>	<b>4486000</b>	<b>5605000</b>	<b>6550000</b>	<b>5100000</b>
<b>Total of Chapter</b>			<b>3183329</b>	<b>4486000</b>	<b>4486000</b>	<b>5605000</b>	<b>6550000</b>	<b>5100000</b>

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

**2705 Tax Assessment and Audit of Large and Medium Taxpayers Program**

**Objective of the program :**

Focusing efforts and directing capacities toward serving an important segment of tax society which constitutes (75%) of the tax base.

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

To manage and organize the tax work to ensure supplying treasury with revenues which enabling it to serve citizen according to the best international practices.

To achieve the highest levels of voluntary commitment and tax compliance and to apply tax legislations and procedures efficiently and effectively.

**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- Senior 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 2022 estimated with ( 356 ) staff, including ( 238 ) males and ( 118 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2021	2022	2023	2024	2025
Females	2,173,074	2,938,399	3,366,315	3,388,522	3,410,067
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	10,027,918	12,196,970	5,333,560	5,361,760	5,388,550
Child	7,680,958	9,342,360	4,085,280	4,106,880	4,127,400
<b>Total appropriations directed for females</b>	<b>12,200,992</b>	<b>15,135,369</b>	<b>8,699,875</b>	<b>8,750,282</b>	<b>8,798,617</b>
<b>Total appropriations directed for Child</b>	<b>7,680,958</b>	<b>9,342,360</b>	<b>4,085,280</b>	<b>4,106,880</b>	<b>4,127,400</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value			
			2021	2022		2022	2023	2024	2025
			1	Percentage of large and medium taxpayers' contribution to total Department's revenues		2020	71%	72%	72%

**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	
	2021	2022	2022	2023	2024	2025
<b>Current Expenditures</b>	<b>27,892,048</b>	<b>34,816,000</b>	<b>34,747,000</b>	<b>21,504,000</b>	<b>21,631,000</b>	<b>21,753,000</b>
601 Estimation and Auditing large and medium taxpayers	27,892,048	34,816,000	34,747,000	21,504,000	21,631,000	21,753,000
<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>27,892,048</b>	<b>34,816,000</b>	<b>34,747,000</b>	<b>21,504,000</b>	<b>21,631,000</b>	<b>21,753,000</b>

**Current Expenditures According to Program and Activities for the Years 2021 - 2025**

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	169691	165000	165000	167000	167000	167000
	102	Unclassified Employees	733641	765000	765000	773000	785000	806000
	105	Personal Cost of Living Allowance	692987	740000	731000	754000	776000	799000
	106	Family Cost of Living Allowance	83581	93000	83000	100000	100000	100000
	111	Additional Allowance	889489	950000	950000	986000	1002000	1008000
	113	Transportation Allowance	167826	186000	186000	194000	195000	196000
	114	Transport Allowance	18560	20000	20000	31000	34000	34000
	116	Employees' Bonuses	2982464	5000000	5000000	6000000	6000000	6000000
	120	Contract Employees	267885	322000	322000	477000	480000	483000
		<b>Total</b>	<b>6006124</b>	<b>8241000</b>	<b>8222000</b>	<b>9482000</b>	<b>9539000</b>	<b>9593000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	549929	624000	574000	674000	684000	695000
		<b>Total</b>	<b>549929</b>	<b>624000</b>	<b>574000</b>	<b>674000</b>	<b>684000</b>	<b>695000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	353554	300000	300000	383000	383000	383000
	202	Telecommunications Services	34993	48000	48000	49000	49000	49000
	203	Water	5000	9000	9000	9000	9000	9000
	204	Electricity	112271	155000	155000	163000	163000	163000
	205	Fuels	18954	29000	29000	36000	37000	37000
	001	Heating	7000	13000	13000	16000	16000	16000
	002	Saloon vehicles	11954	16000	16000	20000	21000	21000
	206	Maintenance of Machines, furniture and accessories	10000	14000	14000	14000	14000	14000
	207	Maintenance of vehicles, equipment and accessories	2559	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	9986	13000	13000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	35871	42000	42000	43000	43000	43000
	211	Cleaning services and supplies including cleaning contracts	89563	108000	108000	113000	113000	113000
	212	Insurance	5000	13000	13000	14000	14000	14000
	213	Official Travel Missions	952	1000	1000	10000	10000	10000
	214	Goods and services expenses	657292	212000	212000	492000	551000	608000
	008	Advertisements and subscriptions	14000	36000	36000	44000	44000	44000
	028	Professional services expenditures	3000	67000	67000	81000	90000	97000
	056	Legal consultations	2000	5000	5000	9000	9000	9000
	121	Administrative expenses	932	4000	4000	8000	8000	8000
	149	Supporting the implementation of the invoicing system	637360	100000	100000	350000	400000	450000
		<b>Total</b>	<b>1335995</b>	<b>951000</b>	<b>951000</b>	<b>1348000</b>	<b>1408000</b>	<b>1465000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	20000000	25000000	25000000	10000000	10000000	10000000
		<b>Total</b>	<b>20000000</b>	<b>25000000</b>	<b>25000000</b>	<b>10000000</b>	<b>10000000</b>	<b>10000000</b>
		<b>Total of Activity</b>	<b>27892048</b>	<b>34816000</b>	<b>34747000</b>	<b>21504000</b>	<b>21631000</b>	<b>21753000</b>
		<b>Total of Program</b>	<b>27892048</b>	<b>34816000</b>	<b>34747000</b>	<b>21504000</b>	<b>21631000</b>	<b>21753000</b>



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

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

**Objective of the program :**

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

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

To manage and organize the tax work to ensure supplying treasury with revenues which enabling it to serve citizen according to the best international practices.

To achieve the highest levels of voluntary commitment and tax compliance and to apply tax legislations and procedures efficiently and effectively.

**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 2022 estimated with ( 560 ) staff, including ( 378 ) males and ( 182 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2021	2022	2023	2024	2025
Females	2,364,783	3,349,125	3,708,575	3,732,300	3,756,675
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	9,715,718	12,114,720	7,471,120	7,475,820	7,480,990
Child	7,441,826	9,279,360	5,722,560	5,726,160	5,730,120
<b>Total appropriations directed for females</b>	<b>12,080,501</b>	<b>15,463,845</b>	<b>11,179,695</b>	<b>11,208,120</b>	<b>11,237,665</b>
<b>Total appropriations directed for Child</b>	<b>7,441,826</b>	<b>9,279,360</b>	<b>5,722,560</b>	<b>5,726,160</b>	<b>5,730,120</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2021	2022		2022	2023	2024
1 Accepting approvals as per sample system (%)	2020	88.5%	90%	91%	90%	91%	91%	92%

**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	
	2021	2022	2022	2023	2024	2025
<b>Current Expenditures</b>	<b>27,947,994</b>	<b>36,081,000</b>	<b>35,915,000</b>	<b>27,307,000</b>	<b>27,390,000</b>	<b>27,476,000</b>
601 Administration of estimation and auditing on individuals, employees and workers	27,947,994	36,081,000	35,915,000	27,307,000	27,390,000	27,476,000
<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>27,947,994</b>	<b>36,081,000</b>	<b>35,915,000</b>	<b>27,307,000</b>	<b>27,390,000</b>	<b>27,476,000</b>

**Current Expenditures According to Program and Activities for the Years 2021 - 2025**

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 2021	Estimated 2022	Re-estimated 2022	Estimated 2023	Indicative 2024	Indicative 2025
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	95397	100000	100000	102000	102000	102000
	102	Unclassified Employees	914640	935000	919000	935000	950000	965000
	105	Personal Cost of Living Allowance	787166	915000	895000	920000	935000	945000
	106	Family Cost of Living Allowance	32440	108000	108000	104000	105000	106000
	111	Additional Allowance	985432	1070000	990000	1040000	1066000	1097000
	113	Transportation Allowance	194986	201000	201000	206000	208000	210000
	114	Transport Allowance	39153	47000	47000	53000	55000	58000
	116	Employees' Bonuses	3416226	6000000	6000000	7000000	7000000	7000000
	120	Contract Employees	260815	348000	348000	412000	415000	417000
		<b>Total</b>	<b>6726255</b>	<b>9724000</b>	<b>9608000</b>	<b>10772000</b>	<b>10836000</b>	<b>10900000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	549999	581000	531000	639000	648000	659000
		<b>Total</b>	<b>549999</b>	<b>581000</b>	<b>531000</b>	<b>639000</b>	<b>648000</b>	<b>659000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	369998	300000	300000	337000	337000	337000
	202	Telecommunications Services	24741	35000	35000	36000	36000	36000
	203	Water	4999	8000	8000	8000	8000	8000
	204	Electricity	66724	90000	90000	95000	96000	97000
	205	Fuels	27690	33000	33000	39000	40000	41000
	001	Heating	14775	18000	18000	20000	20000	21000
	002	Saloon vehicles	12915	15000	15000	19000	20000	20000
	206	Maintenance of Machines, furniture and accessories	9885	14000	14000	14000	14000	14000
	207	Maintenance of vehicles, equipment and accessories	2775	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	9988	12000	12000	14000	14000	14000
	209	Stationery, Publications and Office Supplies	53669	57000	57000	59000	59000	59000
	211	Cleaning services and supplies including cleaning contracts	69655	92000	92000	97000	97000	97000
	212	Insurance	4918	13000	13000	14000	14000	14000
	213	Official Travel Missions	1799	2000	2000	10000	10000	10000
	214	Goods and services expenses	24899	113000	113000	166000	174000	183000
	008	Advertisements and subscriptions	20929	56000	56000	67000	67000	67000
	028	Professional services expenditures	1992	50000	50000	81000	89000	98000
	056	Legal consultations	995	3000	3000	7000	7000	7000
	121	Administrative expenses	983	4000	4000	11000	11000	11000
		<b>Total</b>	<b>671740</b>	<b>776000</b>	<b>776000</b>	<b>896000</b>	<b>906000</b>	<b>917000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	20000000	25000000	25000000	15000000	15000000	15000000
		<b>Total</b>	<b>20000000</b>	<b>25000000</b>	<b>25000000</b>	<b>15000000</b>	<b>15000000</b>	<b>15000000</b>
		<b>Total of Activity</b>	<b>27947994</b>	<b>36081000</b>	<b>35915000</b>	<b>27307000</b>	<b>27390000</b>	<b>27476000</b>
		<b>Total of Program</b>	<b>27947994</b>	<b>36081000</b>	<b>35915000</b>	<b>27307000</b>	<b>27390000</b>	<b>27476000</b>
		<b>Total of Chapter</b>	<b>69027526</b>	<b>87883000</b>	<b>87558000</b>	<b>67343000</b>	<b>67630000</b>	<b>67922000</b>

\* Disbursement from this item shall not exceed the amount provided to the Public Treasury in accordance with the provisions of the applicable Government Department and Units Import Law.

## Capital Expenditures Distributed According to Governorates

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

( In JDs )

Governorate		Estimated 2023	Indicative 2024	Indicative 2025
21	Irbid Governorate	0	0	0
22	Mafraq Governorate	0	0	0
23	Jerash Governorate	5,000	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	0	0
43	Tafileh Governorate	0	0	0
44	Aqaba Governorate	0	0	0
<b>Total</b>		<b>5,000</b>	<b>0</b>	<b>0</b>