

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

- Creation :** 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 and Income Tax Law No.(34) for the year 2014 and amendments thereto.

### **Priorities and targeted results within the determined ceilings for the years 2024 - 2026 :**

#### **First Priority :**

- Improving the Department's procedures to reach accurate and effective management of taxes.

#### **Key procedures to realize the first priority :**

- Application of transformative pricing system.
- Continuing to apply the billing system.

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

- Increasing the number of electronic services provided to commissioners.
- Increasing the number of governance standards to be applied during 2024.

#### **First priority-related program :**

- Estimating and auditing the tax on large and medium taxpayers.

#### **Second Priority :**

- Improving tax collection efficiency (income and sales tax).

#### **Key procedures to realize the second priority :**

- Completion of projects associated with increasing tax compliance and reducing tax evasion.
- Following-up the procedures for implementing the Department's outreach plan.
- Completing the procedures for the signing of conventions and following up on the impact of the conventions after signing.

**Second Priority Outcomes :**

- Increasing the number of systems and services that contribute to reducing evasion and tax avoidance.
- Number of awareness campaigns to be carried out in 2024.
- Number of agreements to be signed with donors or related agencies.

**Second priority-related program :**

- Estimating and auditing the tax on large and medium taxpayers.
- Estimating and auditing the tax on individuals, employees and users.

**Tasks of the Ministry / Department :**

- Managing the taxation process and collecting it efficiently and effectively and following up the procedures related thereto.
- Keeping abreast of economic developments in the area of taxation and updating tax legislations in order to promote investment and achieve justice and equality among the different segments of taxpayers.
- Developing the taxpayers' awareness and familiarizing 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.
- Supplying the general treasury with necessary revenues to finance public expenditure of the government.

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

- Maintaining financial and monetary stability, adjusting budget deficits, and building an efficient financial system and minimize risks.
- Improving the level of services provided to citizens and justice in their distribution.

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

- Leakage of competent and experienced staff (brain drain).
- Most of the skills currently available can be considered as large age groups.
- Attracting qualified human resources to work in institutions outside the department.
- Some categories of clients still prefer not to use the Department's e-services as a result of community culture.
- Poor community awareness of the Service's role in providing living services and contributing to tax liability and reducing evasion.

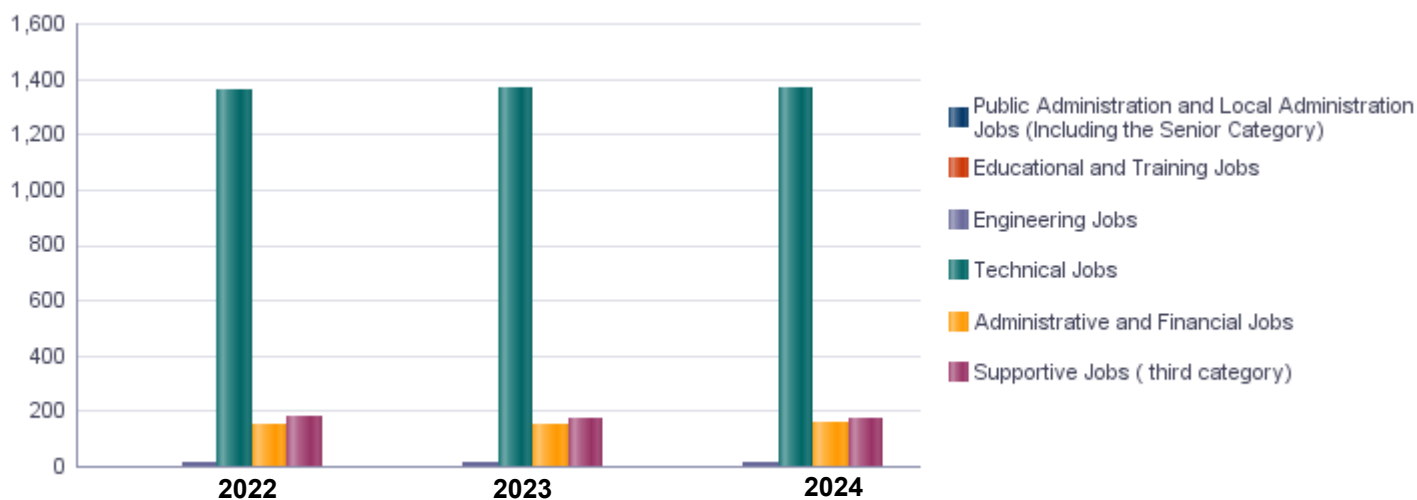
## Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

### Strategic goals 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		
				2022	2023	2023	2024	2025	2026
1 - Administering and organizing tax work to ensure that the treasury provides revenue that enables it to serve citizens in accordance with international best practices.	1 Amount of revenues from the income tax in the general budget (in million).	2020	1104	1548	1545	1625	1950	2059	2175
	2 Amount of revenues from sales tax in the general budget (in million).	2020	3534	4168	4587	4490	4776	5043	5326
2 - Achieving the highest levels of voluntary commitment, tax compliance and the application of tax legislation and procedures in an efficient and effective manner.	1 Percentage of achievement of the implemented auditing sample to total under audit samples.	2021	%73	%79	%77	%96	%97	%98	%99
	2 Percentage of approved declarations to total audited (achieved) declarations.	2021	%35	%43	%25	%51	%39	%37	%35
	3 Extent of voluntary compliance of taxpayers (%)	2020	%76	%91	%78	%91	%91.5	%92	%92.5
3 - Enhancing the trust of those charged with electronic tax services provided by the Department in accordance with the latest technological systems and meeting the needs of the stakeholders by ensuring the application of the concepts of good governance	1 Number of annual electronic services.	2021	12	9	5	4	5	5	6
	2 Percentage of services electronically completed to total automated services.	2021	%90	%75	%77	%87	%88	%89	%90
	3 Number of governance standards and principles applied in the Department.	2021	9	9	9	6	9	9	9
	4 Service recipients satisfaction.	2021	%88.2	%88.7	%90.2	%90.2	%91.2	%93.2	%95.2
4 - Managing and developing human competencies and consolidating the culture of creativity, innovation and institutional excellence in the working environment and developing the Department's infrastructure.	1 Number of new innovative ideas applied inside the department.	2017	2	3	5	3	5	10	15
	2 Percentage of improvement in the level realized due to the participation in excellence prizes.	2019	%10	-	-	-	%10	%10	%15
	3 Department's staff job satisfaction.	2021	%86	%87	%89	%89	%91	%93	%95

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

Group	Job	2022			2023			Preliminary 2024		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs	Higher and local administration jobs	5	2	7	5	2	7	4	2	6
Educational and Training Jobs	Educational and training jobs	0	0	0	0	0	0	0	0	0
Engineering Jobs	Engineering jobs	6	7	13	6	7	13	7	7	14
Technical Jobs	Technical jobs	869	484	1353	872	490	1362	874	490	1364
Administrative and Financial Jobs	Administrative and financial jobs	102	53	155	99	54	153	100	56	156
Supportive Jobs ( third category)	Assistant administrative jobs	151	30	181	142	28	170	143	28	171
<b>Total</b>		<b>1133</b>	<b>576</b>	<b>1709</b>	<b>1124</b>	<b>581</b>	<b>1705</b>	<b>1128</b>	<b>583</b>	<b>1711</b>
<b>Total Cost of Salaries</b>		<b>15768083</b>	<b>7806558</b>	<b>23574641</b>	<b>21303967</b>	<b>10492033</b>	<b>31796000</b>	<b>22783652</b>	<b>11166348</b>	<b>33950000</b>



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

<b>No.</b>	<b>Description</b>
1	Continuing the development of many vital sectors and axes, notably the expansion of electronic services and the improvement of tax liability.
2	Activating the use of artificial intelligence in tax audit.
3	Following up the procedures for career path application.
4	Completing the procedures of tax deduction.

# 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
			2022	2023	2023	2024	2025	2026
2705	601	Estimation and Auditing large and medium taxpayers	33504947	21254000	20996000	33889000	33960000	34017000
		Total of Program	33504947	21254000	20996000	33889000	33960000	34017000
2710	601	Administration of estimation and auditing on individuals, employees and workers	29365303	27292000	27123000	33084000	33159000	33211000
		Total of Program	29365303	27292000	27123000	33084000	33159000	33211000
2701	601	Administrative and Support Services	13265709	18797000	18715000	19724000	19792000	19904000
		Total of Program	13265709	18797000	18715000	19724000	19792000	19904000
		Total	76135959	67343000	66834000	86697000	86911000	87132000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2022	2023	2023	2024	2025	2026
2701	001	Sustaining Tax Services	320941	500000	500000	620000	650000	650000
	003	Invoicing	799649	2100000	1500000	1500000	0	0
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	567366	2000000	1700000	2700000	2300000	0
	005	Consultative services for projects management of Income and Sales tax Department	875353	968000	968000	45000	0	0
	702	Maintaining and adding buildiings in Jerash governorate	0	5000	5000	0	0	0
			Total of Program	2563309	5573000	4673000	4865000	2950000
		Total	2563309	5573000	4673000	4865000	2950000	650000

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department  
for the Years 2022 - 2026**

( In JDs )

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2024 and re-estimated 2023	Indicative	
	2022	2023	2023	2024		2025	2026
Current Expenditure	76,135,959	67,343,000	66,834,000	86,697,000	19,863,000	86,911,000	87,132,000
Capital Expenditure	2,563,309	5,573,000	4,673,000	4,865,000	192,000	2,950,000	650,000
<b>Total current and capital expenditure</b>	<b>78,699,268</b>	<b>72,916,000</b>	<b>71,507,000</b>	<b>91,562,000</b>	<b>20,055,000</b>	<b>89,861,000</b>	<b>87,782,000</b>

**Most notable differences between estimated appropriations for 2024 and re-estimated for 2023**

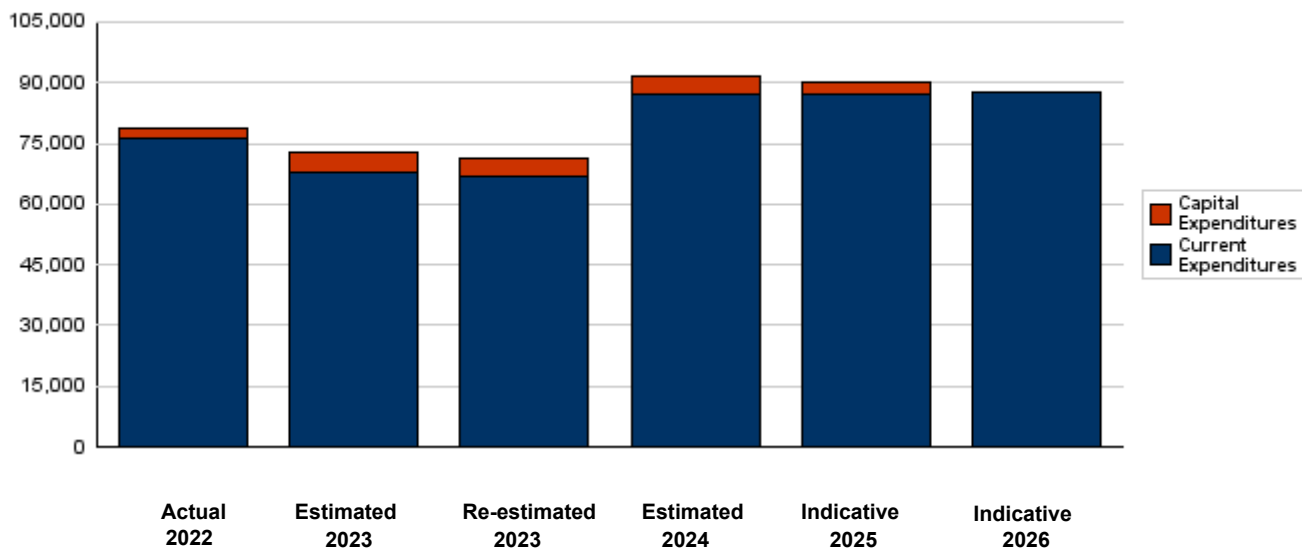
**Current expenditure :**

- Compensations of employees group increased by (2.663) million JDs as a result of the natural increase in salaries and the cost of appointments for 2024.
- Operational expenditures appropriations increased by (200) thousand JDs, concentrated in increased billing system support and professional fee expenditures items.
- Other expenditure appropriations increased by (17) million JDs due to the increase of tax reimbursements (sales and income).

**Capital expenditure :**

- Capital expenditure increased by (192) thousand JDs, this is the result of increasing some projects and decreasing allocations of some other projects, most notably:-
- The appropriations of the Department's financial draftlaw/ tax accounting to connect with departments and taxpayers increased by (1) million JDs.
- Reduction in the Income Tax Department's Special Project Management Advisory Services Project allocation by (923) thousand JDs.

( Thousands of JDs ) Graph of the current and capital expenditures for the years 2022 - 2026



**Overall Summary of Current Expenditures for the Years 2022 - 2026**

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

**( In JDs )**

Group	Item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and Allowances</b>						
	101	Classified Employees	463067	520000	370000	360000	350000	335000
	102	Unclassified Employees	2433926	2584000	2582000	2350000	2310000	2295000
	105	Personal Cost of Living Allowance	2433551	2552000	2500000	2450000	2485000	2520000
	106	Family Cost of Living Allowance	230894	319000	260000	280000	312000	325000
	110	Overtime Allowance	0	0	0	750000	750000	750000
	111	Additional Allowance	3099803	3166000	3166000	3200000	3220000	3250000
	112	Other Allowances	0	210000	210000	210000	210000	210000
	113	Transportation Allowance	572522	625000	620000	630000	633000	636000
	114	Transport Allowance	82054	125000	120000	130000	132000	134000
	116	Employees' Bonuses	11329847	18000000	18000000	20000000	20000000	20000000
	120	Contract Employees	915574	1369000	1369000	1390000	1507000	1615000
		<b>Total</b>	<b>21561238</b>	<b>29470000</b>	<b>29197000</b>	<b>31750000</b>	<b>31909000</b>	<b>32070000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	2013403	2326000	2090000	2200000	2230000	2270000
		<b>Total</b>	<b>2013403</b>	<b>2326000</b>	<b>2090000</b>	<b>2200000</b>	<b>2230000</b>	<b>2270000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	991621	1200000	1200000	1200000	1200000	1200000
	202	Telecommunications Services	159778	165000	165000	175000	180000	185000
	203	Water	19318	33000	33000	35000	35000	35000
	204	Electricity	370282	420000	420000	430000	440000	450000
	205	Fuels	179097	130000	130000	165000	170000	170000
	206	Maintenance of Machines, furniture and acce	45482	50000	50000	53000	53000	53000
	207	Maintenance of vehicles, equipment and acce	18591	35000	35000	36000	36000	36000
	208	Repair and maintenance of buildings and acc	49262	55000	55000	60000	60000	60000
	209	Stationery,Publications and Office Supplies	117771	156000	156000	160000	160000	160000
	211	Cleaning services and supplies including cle	289612	315000	315000	350000	350000	350000
	212	Insurance	21805	43000	43000	45000	45000	45000
	213	Official Travel Missions	11969	30000	30000	30000	30000	30000
	214	Goods and services expenses	532858	875000	875000	968000	973000	978000
		<b>Total</b>	<b>2807446</b>	<b>3507000</b>	<b>3507000</b>	<b>3707000</b>	<b>3732000</b>	<b>3752000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		<b>Subsidies to Public Corporations</b>						
	304	Subsidies to non-financial public institution	4829627	7000000	7000000	7000000	7000000	7000000
		<b>Total</b>	<b>4829627</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	0	40000	40000	40000	40000	40000
	306	Refunds from previous years revenues	44924245	25000000	25000000	42000000	42000000	42000000
		<b>Total</b>	<b>44924245</b>	<b>25040000</b>	<b>25040000</b>	<b>42040000</b>	<b>42040000</b>	<b>42040000</b>
		<b>Total of Chapter</b>	<b>76135959</b>	<b>67343000</b>	<b>66834000</b>	<b>86697000</b>	<b>86911000</b>	<b>87132000</b>

# Overall Summary of Capital Expenditures for the Years 2022 - 2026

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

Group	Item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
		<b>Expenditures</b>						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	5000	5000	0	0	0
	512	Operating and Sustaining Expenditures	958744	2485000	1885000	1870000	400000	400000
		<b>Total</b>	<b>958744</b>	<b>2490000</b>	<b>1890000</b>	<b>1870000</b>	<b>400000</b>	<b>400000</b>
28		<b>Other Expenditures</b>						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations	875353	968000	968000	45000	0	0
		<b>Total</b>	<b>875353</b>	<b>968000</b>	<b>968000</b>	<b>45000</b>	<b>0</b>	<b>0</b>
		<b>Fixed Assets</b>						
31		<b>Non-financial Assets</b>						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	606235	2050000	1750000	2950000	2550000	250000
		<b>Total</b>	<b>606235</b>	<b>2050000</b>	<b>1750000</b>	<b>2950000</b>	<b>2550000</b>	<b>250000</b>
3122		Inventories						
	503	Materials and supplies	122977	65000	65000	0	0	0
		<b>Total</b>	<b>122977</b>	<b>65000</b>	<b>65000</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total of Chapter</b>	<b>2563309</b>	<b>5573000</b>	<b>4673000</b>	<b>4865000</b>	<b>2950000</b>	<b>650000</b>



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

( In JDs )

Description	2022	2023	2024	2025	2026
Females	7,806,558	10,492,033	11,166,348	11,228,937	11,294,817
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	25,908,575	19,326,400	27,077,640	26,189,340	25,117,740
Child	19,844,866	14,803,200	20,740,320	20,059,920	19,239,120
<b>Total appropriations directed for females</b>	<b>33,715,133</b>	<b>29,818,433</b>	<b>38,243,988</b>	<b>37,418,277</b>	<b>36,412,557</b>
<b>Total appropriations directed for Child</b>	<b>19,844,866</b>	<b>14,803,200</b>	<b>20,740,320</b>	<b>20,059,920</b>	<b>19,239,120</b>

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

**2701 Administration and Support Services Program**

**Objective of the program :**

Providing the necessary financial, administrative and legal services to facilitate the various activities of the Department, promoting the efficiency of staff and improving their practical and educational skills.

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

- Enhancing the trust of those charged with electronic tax services provided by the Department in accordance with the latest technological systems and meeting the needs of the stakeholders by ensuring the application of the concepts of good governance.
- Managing and developing human competencies and consolidating the culture of creativity, innovation and institutional excellence in the working environment and developing the Department's infrastructure.

**Directorates associated with the program :**

1- Directorate of Financial Affairs.2- Directorate of Human Resources Development and Training. 3- Directorate of Planning and Administrative Development.4- Directorate of Internal Control.  
5- Directorate of Communication and Tax Information. 6-Legal Affairs Directorate. 7- Directorate of Information Technology. 8- Directorate of Administrative Affairs. 9- Directorate of Taxpayers' Services and Tax Culture. 10. Aqaba Directorate.

**Services provided by the program :**

- Providing the necessary administrative and financial services to facilities operations and activities required by the nature of work.
- Conducting necessary studies and statistics and continue issuing circulars, notifications and instructions which helps in facilitating and developing tax work.
- Performing administrative and financial control operations and follow up completion of work as per the right procedures and work on correcting deviations, if any.
- Providing 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 2023 estimated with ( 629 ) staff, including ( 431 ) males and ( 198 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2022	2023	2024	2025	2026
Females	2,232,732	3,219,940	3,562,741	3,580,684	3,612,792
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	4,105,990	6,646,270	6,237,370	5,342,490	4,266,190
Child	3,145,013	5,090,760	4,777,560	4,092,120	3,267,720
<b>Total appropriations directed for females</b>	<b>6,338,722</b>	<b>9,866,210</b>	<b>9,800,111</b>	<b>8,923,174</b>	<b>7,878,982</b>
<b>Total appropriations directed for Child</b>	<b>3,145,013</b>	<b>5,090,760</b>	<b>4,777,560</b>	<b>4,092,120</b>	<b>3,267,720</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2022	2023		2023	2024	2025
1 Number of new services whose procedures have been simplified from the department's services.	2021	38	18	10	9	7	5	4

**Appropriations 2701 Of Administration and Support Services Program as Per Activities and Projects.**

**( In JDs )**

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2022	2023	2023	2024	2025	2026
<b>Current Expenditures</b>	<b>13,265,709</b>	<b>18,797,000</b>	<b>18,715,000</b>	<b>19,724,000</b>	<b>19,792,000</b>	<b>19,904,000</b>
601 Administrative and Support Services	13,265,709	18,797,000	18,715,000	19,724,000	19,792,000	19,904,000
<b>Capital Expenditures</b>	<b>2,563,309</b>	<b>5,573,000</b>	<b>4,673,000</b>	<b>4,865,000</b>	<b>2,950,000</b>	<b>650,000</b>
001 Sustaining Tax Services	320,941	500,000	500,000	620,000	650,000	650,000
003 Invoicing	799,649	2,100,000	1,500,000	1,500,000	0	0
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	567,366	2,000,000	1,700,000	2,700,000	2,300,000	0
005 Consultative services for projects management of Income and Sales tax Department	875,353	968,000	968,000	45,000	0	0

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

**2701 Administration and Support Services Program**

Appropriations 2701 Of Administration and Support Services Program as Per Activities and Projects.

( In JDs )

Activities and Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	
		2022	2023	2023	2024	2025	2026
702	Maintaining and adding buildings in Jerash governorate	0	5,000	5,000	0	0	0
<b>Program / Treasury</b>		<b>2,563,309</b>	<b>5,573,000</b>	<b>4,673,000</b>	<b>4,865,000</b>	<b>2,950,000</b>	<b>650,000</b>
<b>Total Program</b>		<b>15,829,018</b>	<b>24,370,000</b>	<b>23,388,000</b>	<b>24,589,000</b>	<b>22,742,000</b>	<b>20,554,000</b>

**Current Expenditures According to Program and Activities for the Years 2022 - 2026**

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	239080	251000	220000	200000	195000	190000
	102	Unclassified Employees	756682	876000	874000	720000	710000	705000
	105	Personal Cost of Living Allowance	826306	878000	878000	895000	900000	920000
	106	Family Cost of Living Allowance	102898	115000	85000	95000	115000	120000
	110	Overtime Allowance	0	0	0	750000	750000	750000
	111	Additional Allowance	1080000	1140000	1140000	1160000	1165000	1175000
	112	Other Allowances	0	210000	210000	210000	210000	210000
	113	Transportation Allowance	210190	225000	220000	227000	228000	229000
	114	Transport Allowance	32408	41000	40000	41000	42000	43000
	116	Employees' Bonuses	2490228	5000000	5000000	5500000	5500000	5500000
	120	Contract Employees	310134	480000	480000	490000	525000	585000
		<b>Total</b>	<b>6047926</b>	<b>9216000</b>	<b>9147000</b>	<b>10288000</b>	<b>10340000</b>	<b>10427000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	1044944	1013000	1000000	1030000	1035000	1050000
		<b>Total</b>	<b>1044944</b>	<b>1013000</b>	<b>1000000</b>	<b>1030000</b>	<b>1035000</b>	<b>1050000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	392345	480000	480000	480000	480000	480000
	202	Telecommunications Services	99581	80000	80000	85000	88000	91000
	203	Water	11857	16000	16000	17000	17000	17000
	204	Electricity	157860	162000	162000	168000	172000	176000
	205	Fuels	117490	55000	55000	70000	72000	72000
		001 Heating	28490	21000	21000	30000	30000	30000
		002 Saloon vehicles	89000	34000	34000	40000	42000	42000
	206	Maintenance of Machines, furniture and accessories	23748	22000	22000	24000	24000	24000
	207	Maintenance of vehicles, equipment and accessories	16069	21000	21000	21000	21000	21000
	208	Repair and maintenance of buildings and accessories	25000	26000	26000	28000	28000	28000
	209	Stationery, Publications and Office Supplies	50986	54000	54000	55000	55000	55000
	211	Cleaning services and supplies including cleaning contracts	104557	105000	105000	125000	125000	125000
	212	Insurance	12101	15000	15000	16000	16000	16000
	213	Official Travel Missions	8969	10000	10000	10000	10000	10000
	214	Goods and services expenses	322649	482000	482000	267000	269000	272000
		008 Advertisements and subscriptions	91865	89000	89000	90000	92000	95000
		028 Professional services expenditures	185220	353000	353000	135000	135000	135000
		056 Legal consultations	24954	24000	24000	25000	25000	25000
		121 Administrative expenses	20610	16000	16000	17000	17000	17000
		<b>Total</b>	<b>1343212</b>	<b>1528000</b>	<b>1528000</b>	<b>1366000</b>	<b>1377000</b>	<b>1387000</b>
<b>25</b>		<b>Subsidies</b>						
<b>2511</b>		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institutions	4829627	7000000	7000000	7000000	7000000	7000000
		104 Fund of Income and Sales Tax Department employees *	4829627	7000000	7000000	7000000	7000000	7000000
		<b>Total</b>	<b>4829627</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	0	40000	40000	40000	40000	40000
		<b>Total</b>	<b>0</b>	<b>40000</b>	<b>40000</b>	<b>40000</b>	<b>40000</b>	<b>40000</b>
		<b>Total of Activity</b>	<b>13265709</b>	<b>18797000</b>	<b>18715000</b>	<b>19724000</b>	<b>19792000</b>	<b>19904000</b>
		<b>Total of Program</b>	<b>13265709</b>	<b>18797000</b>	<b>18715000</b>	<b>19724000</b>	<b>19792000</b>	<b>19904000</b>

# Capital Expenditures According to Program and Projects for the Years 2022 - 2026

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	84804	100000	100000	20000	30000	30000
	015	Operating systems and software	74291	285000	285000	350000	370000	370000
		<b>Total of Item</b>	<b>159095</b>	<b>385000</b>	<b>385000</b>	<b>370000</b>	<b>400000</b>	<b>400000</b>
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	38869	50000	50000	250000	250000	250000
		<b>Total of Item</b>	<b>38869</b>	<b>50000</b>	<b>50000</b>	<b>250000</b>	<b>250000</b>	<b>250000</b>
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	122977	65000	65000	0	0	0
		<b>Total of Item</b>	<b>122977</b>	<b>65000</b>	<b>65000</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>320941</b>	<b>500000</b>	<b>500000</b>	<b>620000</b>	<b>650000</b>	<b>650000</b>
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	799649	2100000	1500000	1500000	0	0
		<b>Total of Item</b>	<b>799649</b>	<b>2100000</b>	<b>1500000</b>	<b>1500000</b>	<b>0</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>799649</b>	<b>2100000</b>	<b>1500000</b>	<b>1500000</b>	<b>0</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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	567366	2000000	1700000	2700000	2300000	0
		<b>Total of Item</b>	<b>567366</b>	<b>2000000</b>	<b>1700000</b>	<b>2700000</b>	<b>2300000</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>567366</b>	<b>2000000</b>	<b>1700000</b>	<b>2700000</b>	<b>2300000</b>	<b>0</b>
Project		005 Consultative services for projects management of Income and Sales tax Department						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations						
	006	Computer systems studies	875353	968000	968000	45000	0	0
		<b>Total of Item</b>	<b>875353</b>	<b>968000</b>	<b>968000</b>	<b>45000</b>	<b>0</b>	<b>0</b>
		<b>Total of Project / Treasury</b>	<b>875353</b>	<b>968000</b>	<b>968000</b>	<b>45000</b>	<b>0</b>	<b>0</b>

# Capital Expenditures According to Program and Projects for the Years 2022 - 2026

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

( In JDs )

Program		2701 Administration and Support Services						
Project		702 Maintaining and adding buildiings in Jerash governorate						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
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	5000	5000	0	0	0
		<b>Total of Item</b>	0	5000	5000	0	0	0
		<b>Total of Project / Treasury</b>	0	5000	5000	0	0	0
		<b>Total of Program</b>	2563309	5573000	4673000	4865000	2950000	650000
		<b>Total of Chapter</b>	2563309	5573000	4673000	4865000	2950000	650000

**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 :**

- Administering and organizing tax work to ensure that the treasury provides revenue that enables it to serve citizens in accordance with international best practices.
- Achieving the highest levels of voluntary commitment, tax compliance and the application of tax legislation and procedures in an efficient and effective manner.

**Directorates associated with the program :**

- This programme is followed by directorates and service centres in the governorates.
- The following directorates are also associated with this programme:  
 1- Directorate of Assessment and Auditing of Senior Taxpayers. 2- Directorate of Assessment and Auditing of Industrial Taxpayers. 3- Directorate of Assessment and Auditing of First Commercial Taxpayers. 4- Directorate of Assessment and Auditing of Intermediate Commercial Taxpayers II. 5- Directorate of Assessment and Auditing of Intermediate Taxpayers for the Services Sector. 6-Directorate of Combating Tax Evasion 7- Aqaba Directorate.

**Services provided by the program :**

- 1- Providing high quality service.
- 2- Upgrading the level of qualitative and quantitative achievement in estimation and auditing and setting 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- Reducing the period required for completing and auditing the file by the auditor.
- 4- Expanding the sample if needed based on the initial auditing results and activating office and objective auditing.
- 5- Realizing revenues expected to be collected through this program.
- 6- Providing guidance and raising 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 2023 estimated with ( 630 ) staff, including ( 363 ) males and ( 267 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2022	2023	2024	2025	2026
Females	3,331,788	4,304,210	4,445,338	4,472,038	4,492,805
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	12,052,409	5,216,060	10,998,000	11,001,760	11,005,520
Child	9,231,633	3,995,280	8,424,000	8,426,880	8,429,760
<b>Total appropriations directed for females</b>	<b>15,384,197</b>	<b>9,520,270</b>	<b>15,443,338</b>	<b>15,473,798</b>	<b>15,498,325</b>
<b>Total appropriations directed for Child</b>	<b>9,231,633</b>	<b>3,995,280</b>	<b>8,424,000</b>	<b>8,426,880</b>	<b>8,429,760</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2022	2023		2023	2024	2025
1 Percentage of large and medium taxpayers' contribution to total Department's revenues.	2020	%71	%72	%73	%73	%74	%75	%76

**Appropriations 2705 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	
	2022	2023	2023	2024	2025	2026
<b>Current Expenditures</b>	<b>33,504,947</b>	<b>21,254,000</b>	<b>20,996,000</b>	<b>33,889,000</b>	<b>33,960,000</b>	<b>34,017,000</b>
601 Estimation and Auditing large and medium taxpayers	33,504,947	21,254,000	20,996,000	33,889,000	33,960,000	34,017,000
<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>33,504,947</b>	<b>21,254,000</b>	<b>20,996,000</b>	<b>33,889,000</b>	<b>33,960,000</b>	<b>34,017,000</b>

**Current Expenditures According to Program and Activities for the Years 2022 - 2026**

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	144894	167000	90000	90000	85000	80000
	102	Unclassified Employees	764994	773000	773000	765000	745000	740000
	105	Personal Cost of Living Allowance	736602	754000	740000	765000	785000	795000
	106	Family Cost of Living Allowance	81664	100000	85000	90000	97000	100000
	111	Additional Allowance	949888	986000	986000	995000	1000000	1010000
	113	Transportation Allowance	177315	194000	194000	195000	196000	197000
	114	Transport Allowance	15671	31000	31000	34000	34000	34000
	116	Employees' Bonuses	4102564	6000000	6000000	6500000	6500000	6500000
	120	Contract Employees	263991	477000	477000	485000	535000	560000
		<b>Total</b>	<b>7237583</b>	<b>9482000</b>	<b>9376000</b>	<b>9919000</b>	<b>9977000</b>	<b>10016000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	623940	674000	522000	570000	575000	585000
		<b>Total</b>	<b>623940</b>	<b>674000</b>	<b>522000</b>	<b>570000</b>	<b>575000</b>	<b>585000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	300000	383000	383000	383000	383000	383000
	202	Telecommunications Services	35804	49000	49000	52000	53000	54000
	203	Water	1922	9000	9000	10000	10000	10000
	204	Electricity	141629	163000	163000	165000	170000	175000
	205	Fuels	28744	36000	36000	48000	48000	48000
	001	Heating	12789	16000	16000	25000	25000	25000
	002	Saloon vehicles	15955	20000	20000	23000	23000	23000
	206	Maintenance of Machines, furniture and accessories	7961	14000	14000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	474	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	12569	15000	15000	17000	17000	17000
	209	Stationery, Publications and Office Supplies	21471	43000	43000	45000	45000	45000
	211	Cleaning services and supplies including cleaning contracts	100530	113000	113000	120000	120000	120000
	212	Insurance	9704	14000	14000	15000	15000	15000
	213	Official Travel Missions	1000	10000	10000	10000	10000	10000
	214	Goods and services expenses	107371	242000	242000	513000	515000	517000
	008	Advertisements and subscriptions	31417	44000	44000	45000	47000	49000
	028	Professional services expenditures	66954	81000	81000	150000	150000	150000
	056	Legal consultations	5000	9000	9000	9000	9000	9000
	121	Administrative expenses	4000	8000	8000	9000	9000	9000
	149	Supporting the implementation of the invoicing system	0	100000	100000	300000	300000	300000
		<b>Total</b>	<b>769179</b>	<b>1098000</b>	<b>1098000</b>	<b>1400000</b>	<b>1408000</b>	<b>1416000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	24874245	10000000	10000000	22000000	22000000	22000000
		<b>Total</b>	<b>24874245</b>	<b>10000000</b>	<b>10000000</b>	<b>22000000</b>	<b>22000000</b>	<b>22000000</b>
		<b>Total of Activity</b>	<b>33504947</b>	<b>21254000</b>	<b>20996000</b>	<b>33889000</b>	<b>33960000</b>	<b>34017000</b>
		<b>Total of Program</b>	<b>33504947</b>	<b>21254000</b>	<b>20996000</b>	<b>33889000</b>	<b>33960000</b>	<b>34017000</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 :**

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

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

- Administering and organizing tax work to ensure that the treasury provides revenue that enables it to serve citizens in accordance with international best practices.
- Achieving the highest levels of voluntary commitment, tax compliance and the application of tax legislation and procedures in an efficient and effective manner.

**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- Providing high quality service.
- 2- Upgrading the level of qualitative and quantitative achievement in estimation and auditing and setting 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- Reducing the period required for completing and auditing the file by the auditor.
- 4- Expanding the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realizing revenues expected to be collected through this program.
- 6- Providing guidance and raising 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 2023 estimated with ( 446 ) staff, including ( 330 ) males and ( 116 ) females .

**Appropriations directed for females and child**

**( In JDs )**

Description	2022	2023	2024	2025	2026
Females	2,242,038	2,967,883	3,158,269	3,176,215	3,189,220
Child	0	0	0	0	0
<b>Appropriations directed according to population index</b>					
Females	9,750,176	7,464,070	9,842,270	9,845,090	9,846,030
Child	7,468,220	5,717,160	7,538,760	7,540,920	7,541,640
<b>Total appropriations directed for females</b>	<b>11,992,214</b>	<b>10,431,953</b>	<b>13,000,539</b>	<b>13,021,305</b>	<b>13,035,250</b>
<b>Total appropriations directed for Child</b>	<b>7,468,220</b>	<b>5,717,160</b>	<b>7,538,760</b>	<b>7,540,920</b>	<b>7,541,640</b>

**Key Performance Indicators for Program**

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2022	2023		2023	2024	2025
1 Percentage of statements acceptance under sample system.	2020	%88.5	%90	%91	%91	%91	%92	%93

**Appropriations 2710 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	
	2022	2023	2023	2024	2025	2026
<b>Current Expenditures</b>	<b>29,365,303</b>	<b>27,292,000</b>	<b>27,123,000</b>	<b>33,084,000</b>	<b>33,159,000</b>	<b>33,211,000</b>
601 Administration of estimation and auditing on individuals, employees and workers	29,365,303	27,292,000	27,123,000	33,084,000	33,159,000	33,211,000
<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>29,365,303</b>	<b>27,292,000</b>	<b>27,123,000</b>	<b>33,084,000</b>	<b>33,159,000</b>	<b>33,211,000</b>

**Current Expenditures According to Program and Activities for the Years 2022 - 2026**

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 2022	Estimated 2023	Re-estimated 2023	Estimated 2024	Indicative 2025	Indicative 2026
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		Salaries, Wages and Allowances						
	101	Classified Employees	79093	102000	60000	70000	70000	65000
	102	Unclassified Employees	912250	935000	935000	865000	855000	850000
	105	Personal Cost of Living Allowance	870643	920000	882000	790000	800000	805000
	106	Family Cost of Living Allowance	46332	104000	90000	95000	100000	105000
	111	Additional Allowance	1069915	1040000	1040000	1045000	1055000	1065000
	113	Transportation Allowance	185017	206000	206000	208000	209000	210000
	114	Transport Allowance	33975	53000	49000	55000	56000	57000
	116	Employees' Bonuses	4737055	7000000	7000000	8000000	8000000	8000000
	120	Contract Employees	341449	412000	412000	415000	447000	470000
		<b>Total</b>	<b>8275729</b>	<b>10772000</b>	<b>10674000</b>	<b>11543000</b>	<b>11592000</b>	<b>11627000</b>
<b>2121</b>		Social Security Contributions						
	301	Social Security	344519	639000	568000	600000	620000	635000
		<b>Total</b>	<b>344519</b>	<b>639000</b>	<b>568000</b>	<b>600000</b>	<b>620000</b>	<b>635000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		Use of Goods and Services						
	201	Rents	299276	337000	337000	337000	337000	337000
	202	Telecommunications Services	24393	36000	36000	38000	39000	40000
	203	Water	5539	8000	8000	8000	8000	8000
	204	Electricity	70793	95000	95000	97000	98000	99000
	205	Fuels	32863	39000	39000	47000	50000	50000
	001	Heating	17924	20000	20000	25000	27000	27000
	002	Saloon vehicles	14939	19000	19000	22000	23000	23000
	206	Maintenance of Machines, furniture and accessories	13773	14000	14000	14000	14000	14000
	207	Maintenance of vehicles, equipment and accessories	2048	7000	7000	8000	8000	8000
	208	Repair and maintenance of buildings and accessories	11693	14000	14000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	45314	59000	59000	60000	60000	60000
	211	Cleaning services and supplies including cleaning contracts	84525	97000	97000	105000	105000	105000
	212	Insurance	0	14000	14000	14000	14000	14000
	213	Official Travel Missions	2000	10000	10000	10000	10000	10000
	214	Goods and services expenses	102838	151000	151000	188000	189000	189000
	008	Advertisements and subscriptions	46122	52000	52000	55000	56000	56000
	028	Professional services expenditures	49818	81000	81000	115000	115000	115000
	056	Legal consultations	2900	7000	7000	7000	7000	7000
	121	Administrative expenses	3998	11000	11000	11000	11000	11000
		<b>Total</b>	<b>695055</b>	<b>881000</b>	<b>881000</b>	<b>941000</b>	<b>947000</b>	<b>949000</b>
<b>28</b>		<b>Other Expenditures</b>						
<b>2821</b>		Other Current Expenditures						
	306	Refunds from previous years revenues	20050000	15000000	15000000	20000000	20000000	20000000
		<b>Total</b>	<b>20050000</b>	<b>15000000</b>	<b>15000000</b>	<b>20000000</b>	<b>20000000</b>	<b>20000000</b>
		<b>Total of Activity</b>	<b>29365303</b>	<b>27292000</b>	<b>27123000</b>	<b>33084000</b>	<b>33159000</b>	<b>33211000</b>
		<b>Total of Program</b>	<b>29365303</b>	<b>27292000</b>	<b>27123000</b>	<b>33084000</b>	<b>33159000</b>	<b>33211000</b>
		<b>Total of Chapter</b>	<b>76135959</b>	<b>67343000</b>	<b>66834000</b>	<b>86697000</b>	<b>86911000</b>	<b>87132000</b>

\* This item shall be disbursed not exceeding the amount provided to the General Treasury in accordance with the provisions of the applicable Government Departments and Units Imports Supplying Law.