

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

- Creation:** The Income Tax Department was established in 1951, and it practiced its work under law No. (50) for the year 1950. Since then the taxation legislation was amended many times to develop it in order to keep up with the social and economic developments and to bridge the gaps resulting from application. These amendments were made in 2009 under Temporary Law No. (28) for the year 2009. The sales tax started at a narrow scale as government duties in 1926, then developed into its current form as a sales tax which became into effect on 1-1-2001 under Law No. (36) for the year 2000. Amendments were made to the law in the year 2009 under Temporary Law No. (29) for the year 2009. The Department works under two separate laws; one is related to the income tax and the other is related to the sales tax, then the Income and Sales Tax Department became one department after they were merged administratively as of 16/08/2004 under the law amending both the Income Tax Law and the General Sales Tax Law under the name of Income and Sales Tax Department.
- Vision :** An efficient, effective and professional department that is a model to follow
- Mission:** Efficient and effective auditing and collection management to supply the State's Treasury with public revenues through enhancing the principle of voluntary commitment as well as disseminating tax culture and awareness to provide high quality services to realize the maximum satisfaction
- Legal Framework :** Temporary Amended Sales Tax Law No. (26) for the year 2012, and Income Tax Law No.(34) for the year 2014

Tasks of the Ministry / Department:

- Supply the Public Treasury with the necessary revenues to finance the public expenditures of the government, encourage investment and positively influence consumption and prices stability.
- Achieve social fairness and equality through contributing to incomes redistribution.
- Provide tax service and enhance voluntary response of taxpayers, as well as achieve harmony between the tax system and national developmental goals.
- Expand tax base through including targeted sectors that were not committed to paying the tax due thereon.
- Continuous development and improvement of tax legislation to help create a better investment climate and contribute to more transparency in dealing with taxpayers

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

- Develop the financial resources of the Government in order to support the Treasury with needed revenues to enable it to exercise its functions through the tax charge process management and verification of tax and collected efficiently and effectively and follow-up procedures related to them through the dissemination of knowledge and tax awareness development culture of taxpayers and define them of their rights and duties and reduce tax evasion and review, evaluate and update tax policy in the field of income tax and general sales tax.
- Upgrade the level of tax awareness and voluntary compliance of taxpayers and keep up with the economic developments in the field of tax and update tax legislation to encourage investment and realize fairness and equality among the different segments of taxpayers.

Major Issues and Challenges which face the Ministry / Department:

- Amendments to legislation that require continuous update in bulletins and manuals

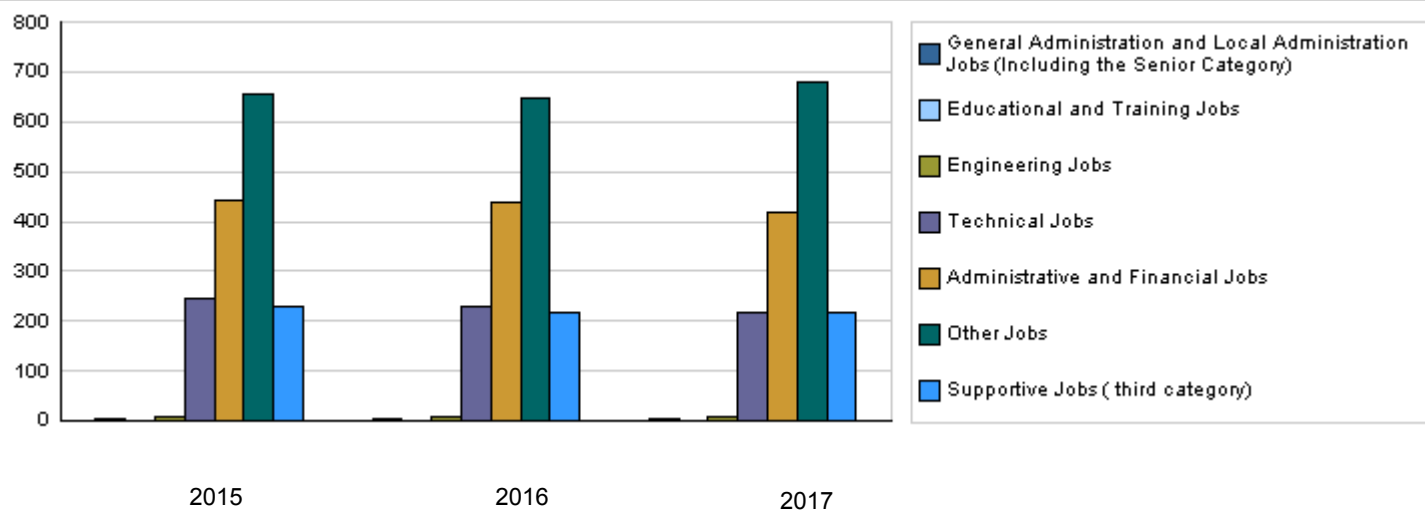
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2015	2016	2016	2017	2018	2019
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2013	681.9	858.6	985	953	1046	1092	1164
	2 Annual revenue of sales tax (million JDs)	2013	2533	2780	3079	2930	3195	3702	4296
2 - To raise tax awareness level and voluntary compliance of the taxpayers	1 Percentage of declarations approval as per the sample system	2013	64%	71%	73%	85%	86%	87%	88%

Number of Staff of the Ministry / Department

Group	Job	2015			2016			Preliminary 2017		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
General Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	1	4	3	1	4	3	1	4
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	0	1
Engineering Jobs	Engineering jobs	5	1	6	5	1	6	5	1	6
Technical Jobs	Technical jobs	185	62	247	156	72	228	156	62	218
Administrative and Financial Jobs	Administrative and financial jobs	324	120	444	315	125	440	303	117	420
Other Jobs	Other basic jobs	531	123	654	520	128	648	558	120	678
Supportive Jobs (third category)	Assistant administrative jobs	200	28	228	194	25	219	193	25	218
Total		1249	335	1584	1194	352	1546	1219	326	1545
Total Cost of Salaries		14709546	3910133	18619679	14703920	4392080	19096000	15425540	4100460	19526000



Key Information of the Ministry / Department

No.	Description
1	Issuing all bylaws and instructions related to income tax law No. (34) for the year 2014 and update all the guidance manuals and tax forms that are fit with a mentioned law.
2	Apply the administrative organization bylaw of the department for the year 2016 and structuring of all Directorates' department including creating tax decisions endorsement division for all executive directorates.
3	Join the department to electronic payment services system through signing an agreement with the Central Bank and concerned company.
4	Continue to expand the single window service to include 5 new directorates work underway to complete implementation of this service in rest of the directorates' department.
5	Increase the number of educational workshops provided by the department to taxpayers significantly in order to increase voluntary compliance by taxpayers, which had a significant impact in increasing the declarations submitting electronically through the website.

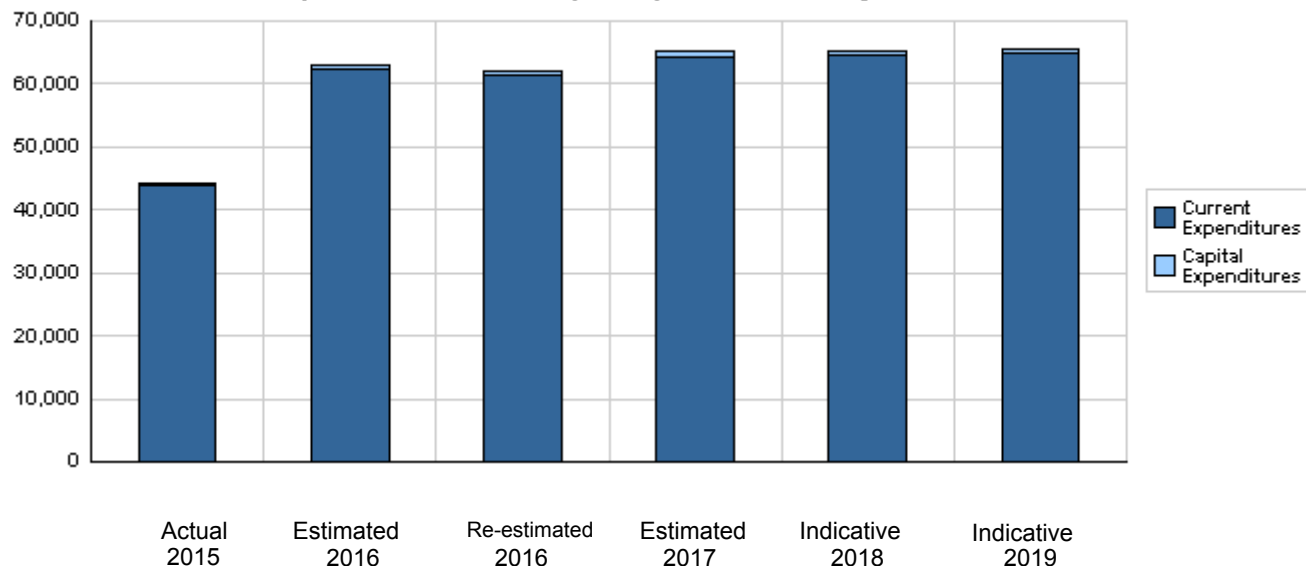
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax
Department
for the Years 2015 - 2019**

(In JDs)

Description		Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative		
						2018	2019	
Group	Current Expenditures							
2111	Salaries, Wages and Allowances	17,667,797	18,591,000	18,136,000	18,451,000	18,703,000	18,914,000	
2121	Social Security Contributions	951,882	960,000	960,000	1,075,000	1,104,000	1,128,000	
2211	Use of Goods and Services	2,216,225	2,800,000	2,350,000	2,339,000	2,494,000	2,494,000	
2511	Subsidies to Public Corporations	0	0	0	2,400,000	2,400,000	2,400,000	
2821	Other Current Expenditures	22,989,420	40,000,000	40,000,000	40,035,000	40,050,000	40,050,000	
Total current expenditures		43,825,324	62,351,000	61,446,000	64,300,000	64,751,000	64,986,000	
		Capital Expenditures						
2211	Use of Goods and Services	267,223	270,000	270,000	400,000	245,000	245,000	
3112	Devices, Machinery and Equipment	188,502	265,000	265,000	200,000	200,000	200,000	
3122	Inventories	19,631	165,000	130,000	200,000	55,000	55,000	
Total capital expenditures		475,356	700,000	665,000	800,000	500,000	500,000	
Treasury		475,356	700,000	665,000	800,000	500,000	500,000	
Total current and capital expenditures		44,300,680	63,051,000	62,111,000	65,100,000	65,251,000	65,486,000	

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2015 - 2019

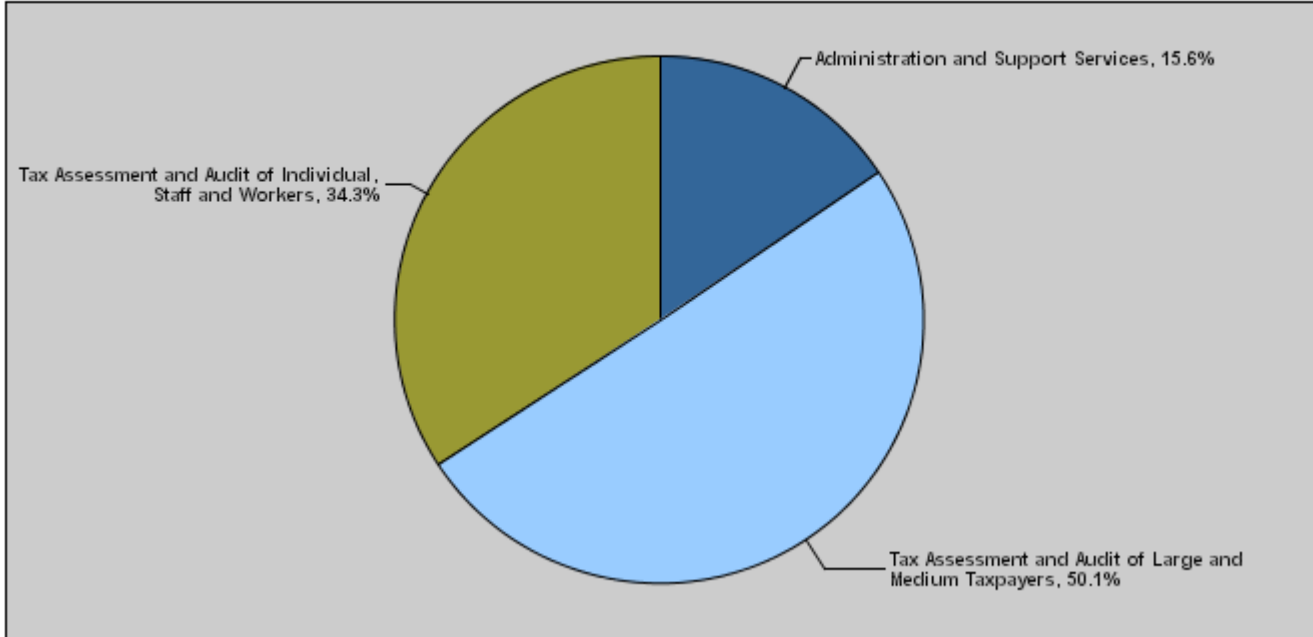


Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2017 Distributed According to Program

(In JDs)

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	9,357,000	800,000	10,157,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	32,634,500	0	32,634,500
2710	Tax Assessment and Audit of Individual, Staff and Workers	22,308,500	0	22,308,500
Total		64,300,000	800,000	65,100,000

Total Expenditures for the Year 2017 Distributed According to Programs



Estimated Allocations for Females distributed according to Programs for the Years 2015 - 2019

Program	2015	2016	2017	2018	2019	
2701	Administration and Support Services	1531000	1578000	2161000	2194000	2213000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	1260000	1304000	1329000	1350000	1362000
2710	Tax Assessment and Audit of Individual, Staff and Workers	1821000	1867000	1917000	1948000	1968000
Total		4612000	4749000	5407000	5492000	5543000

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

2701	Administration and Support Services Program
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Objective of the program :

Provide the necessary financial, administrative and legal services to facilitate the various activities of the Department, upgrade the efficiency of staff and improve their practical and educational skills.

The strategic objective related to the program :

- Raise tax awareness level and voluntary compliance of taxpayers.

Directorates associated with the program :

1- Financial Affairs Directorate 2- Human Resources Department and Training Directorate 3- Planning and Administrative Development Directorate 4- Internal Control Directorate
5- Tax Media and Communications Directorate 6- Legal Affairs Directorate 7- Information Technology Directorate
8- Administrative Affairs Directorate 9- Tax Public Prosecution Directorate

Services provided by the program :

- Provide the necessary administrative and financial services to facilities operations and activities required by the nature of work.
- Conduct necessary studies and statistics and continue issuing circulars, notifications and instructions which help in facilitating and developing tax work.
- Conduct the technical, financial and administrative control processes and follow up completion of work as per the right procedures and work on correcting deviations, if any.

Staff working in the program :

The program is implemented through a functional staff in 2016 estimated with (745) staff, including (572) males and (173) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2015	2016		2016	2017	2018
1 Number of services whose procedures have been simplified	2013	25	35	36	38	40	40	40
2 Percentage of job satisfaction	2013	70%	70%	71%	72%	73%	74%	75

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

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2015	2016	2016	2017	2018	2019
Current Expenditures	6,657,978	7,140,000	6,859,500	9,357,000	9,535,000	9,621,000
601 Administrative and Support Services	6,657,978	7,140,000	6,859,500	9,357,000	9,535,000	9,621,000
Capital Expenditures	475,356	700,000	665,000	800,000	500,000	500,000
001 Project of Sustaining Tax Services	475,356	700,000	665,000	800,000	500,000	500,000
Program / Treasury	475,356	700,000	665,000	800,000	500,000	500,000
Total Program	7,133,334	7,840,000	7,524,500	10,157,000	10,035,000	10,121,000

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

2705	Tax Assessment and Audit of Large and Medium Taxpayers Program
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Objective of the program :

Concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes 75%.

The strategic objective related to the program :

- Supply the Treasury with revenues.

Directorates associated with the program :

Directorates and services centers in the governorates are affiliated to this program. Also the following directorates are affiliated to this program:

- 1- Large Taxpayers Assessing and Auditing Directorate
- 2- Medium Taxpayers Assessing and Auditing Directorate- Industrial Sector
- 3- First Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 4- Second Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 5- Medium Taxpayers Assessing and Auditing Directorate- Services Sector
- 6- Anti- 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 risk and significance elements of the file and the ability of the estimator/ auditor to complete it as quickly as required.
- 3- Reduce the period required for completing the file and auditing it 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 guidance bulletins to taxpayers upon their visits and making guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2016 estimated with (119) staff, including (95) males and (24) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
				2015	2016	2016	2017	2018	2019
1	Percentage of high and medium taxpayers' contribution to total Department's revenues	2013	78%	80%	81%	82%	82%	82%	82%

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	
	2015	2016	2016	2017	2018	2019
Current Expenditures	21,701,471	32,766,000	32,519,500	32,634,500	32,748,500	32,811,500
601 Estimation and Auditing large and medium taxpayers	21,701,471	32,766,000	32,519,500	32,634,500	32,748,500	32,811,500
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	21,701,471	32,766,000	32,519,500	32,634,500	32,748,500	32,811,500

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

2710	Tax Assessment and Audit of Individual, Staff and Workers Program
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Objective of the program :

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

The strategic objective related to the program :

- Supply the Treasury with revenues.

Directorates associated with the program :

All the directorates and services centers in the governorates in addition to the Capital's directorates

Services provided by the program :

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the estimator/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 make guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2016 estimated with (682) staff, including (527) males and (155) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2015	2016	2016	2017	2018	2019
1 Percentage of service recipients' satisfaction	2013	65%	71%	72%	78%	80%	82%	83%

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	
	2015	2016	2016	2017	2018	2019
Current Expenditures	15,465,875	22,445,000	22,067,000	22,308,500	22,467,500	22,553,500
601 Administration of estimation and auditing on individuals, employees and workers	15,465,875	22,445,000	22,067,000	22,308,500	22,467,500	22,553,500
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	15,465,875	22,445,000	22,067,000	22,308,500	22,467,500	22,553,500

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
			2015	2016	2016	2017	2018	2019
2705	601	Estimation and Auditing large and medium taxpayers	21701471	32766000	32519500	32634500	32748500	32811500
		Total of Program	21701471	32766000	32519500	32634500	32748500	32811500
2710	601	Administration of estimation and auditing on individuals, employees and workers	15465875	22445000	22067000	22308500	22467500	22553500
		Total of Program	15465875	22445000	22067000	22308500	22467500	22553500
2701	601	Administrative and Support Services	6657978	7140000	6859500	9357000	9535000	9621000
		Total of Program	6657978	7140000	6859500	9357000	9535000	9621000
		Total	43825324	62351000	61446000	64300000	64751000	64986000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2015	2016	2016	2017	2018	2019
2701	001	Project of Sustaining Tax Services	475356	700000	665000	800000	500000	500000
		Total of Program	475356	700000	665000	800000	500000	500000
		Total	475356	700000	665000	800000	500000	500000

Overall Summary of Current Expenditures for the Years 2015 - 2019

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

(In JDs)

Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	1079828	1100000	985000	1000000	1010000	1015000
	102	Unclassified Employees	2510469	2590000	2545000	2615000	2673000	2746000
	105	Personal Cost of Living Allowance	2283949	2370000	2250000	2320000	2384000	2439000
	106	Family Cost of Living Allowance	247712	270000	250000	260000	270000	280000
	111	Additional Allowance	2132787	2300000	2188000	2252000	2317000	2368000
	113	Transportation Allowance	543607	580000	550000	560000	564000	570000
	114	Transport Allowance	83673	90000	85000	88000	91000	94000
	116	Employees' Bonuses	8713174	9150000	9150000	9150000	9150000	9150000
	120	Contract Employees	72598	141000	133000	206000	244000	252000
Total			17667797	18591000	18136000	18451000	18703000	18914000
2121		Social Security Contributions						
	301	Social Security	951882	960000	960000	1075000	1104000	1128000
Total			951882	960000	960000	1075000	1104000	1128000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	906999	1100000	952000	1070000	1105000	1105000
	202	Telecommunications Services	177751	220000	180000	130000	133000	133000
	203	Water	19030	27000	21000	30000	31000	31000
	204	Electricity	412590	435000	420000	400000	405000	405000
	205	Fuels	25146	150000	65000	70000	90000	90000
	206	Maintenance of Machines, furniture and accessories	29466	50000	40000	43000	43000	43000
	207	Maintenance of vehicles, equipment and accessories	20136	36000	25000	30000	30000	30000
	208	Repair and maintenance of buildings and accessories	28191	50000	35000	40000	40000	40000
	209	Office Supplies, publications and various stationery	190294	290000	200000	200000	220000	220000
	211	Cleaning services and supplies including cleaning contracts	205559	195000	195000	210000	215000	215000
	212	Insurance	12326	20000	15000	15000	16000	16000
	213	Official Travel Missions	9421	12000	12000	6000	6000	6000
	214	Goods and services expenses	179316	215000	190000	95000	160000	160000
Total			2216225	2800000	2350000	2339000	2494000	2494000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	0	0	0	2400000	2400000	2400000
Total			0	0	0	2400000	2400000	2400000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	39420	50000	50000	35000	50000	50000
	306	Refunds from previous years collections	22950000	39950000	39950000	40000000	40000000	40000000
Total			22989420	40000000	40000000	40035000	40050000	40050000
Total of Chapter			43825324	62351000	61446000	64300000	64751000	64986000

Current Expenditures According to Program and Activities for the Years 2015 - 2019

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 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	427725	405000	405000	410000	414000	415000
	102	Unclassified Employees	737076	800000	755000	775000	795000	820000
	105	Personal Cost of Living Allowance	729326	800000	750000	770000	780000	800000
	106	Family Cost of Living Allowance	77251	80000	80000	81000	88000	95000
	111	Additional Allowance	628273	680000	665000	690000	715000	730000
	113	Transportation Allowance	199453	190000	190000	192000	193000	194000
	114	Transport Allowance	30783	32000	32000	33000	34000	35000
	116	Employees' Bonuses	2589929	2700000	2700000	2700000	2700000	2700000
	120	Contract Employees	48583	55000	51000	70000	82000	85000
		Total	5468399	5742000	5628000	5721000	5801000	5874000
2121		Social Security Contributions						
	301	Social Security	349000	355000	355000	400000	412000	425000
		Total	349000	355000	355000	400000	412000	425000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	300040	360000	312000	330000	360000	360000
	202	Telecommunications Services	39324	40000	40000	30000	31000	31000
	203	Water	6764	7000	7000	11000	11000	11000
	204	Electricity	186931	190000	187500	175000	180000	180000
	205	Fuels	18782	61000	27000	23000	33000	33000
	001	Heating	109	21000	7000	5000	15000	15000
	002	Saloon vehicles	18673	40000	20000	18000	18000	18000
	206	Maintenance of Machines, furniture and accessories	12987	19000	14000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	12483	14000	14000	17000	17000	17000
	208	Repair and maintenance of buildings and accessories	9937	21000	11000	18000	18000	18000
	209	Office Supplies, publications and various stationery	60735	115000	65000	65000	72000	72000
	211	Cleaning services and supplies including cleaning contracts	69062	55000	55000	60000	62000	62000
	212	Insurance	1017	7000	5000	5000	6000	6000
	213	Official Travel Missions	4429	4000	4000	2000	2000	2000
	214	Goods and services expenses	78668	100000	85000	50000	65000	65000
		Total	801159	993000	826500	801000	872000	872000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	0	0	0	2400000	2400000	2400000
	104	Fund of Income and Sales Tax Department employees	0	0	0	2400000	2400000	2400000
		Total	0	0	0	2400000	2400000	2400000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	39420	50000	50000	35000	50000	50000
		Total	39420	50000	50000	35000	50000	50000
		Total of Activity	6657978	7140000	6859500	9357000	9535000	9621000
		Total of Program	6657978	7140000	6859500	9357000	9535000	9621000

Program : 2705 - Tax Assessment and Audit of Large and Medium Taxpayers								
Activity : 601 - Estimation and Auditing large and medium taxpayers								
Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	299690	235000	225000	230000	233000	235000
	102	Unclassified Employees	746966	800000	800000	820000	840000	862000
	105	Personal Cost of Living Allowance	657159	700000	630000	650000	670000	685000
	106	Family Cost of Living Allowance	67017	80000	70000	76000	77000	78000
	111	Additional Allowance	634945	660000	632000	652000	667000	680000
	113	Transportation Allowance	154641	160000	160000	164000	166000	168000
	114	Transport Allowance	18149	20000	20000	21000	22000	23000
	116	Employees' Bonuses	2834872	3000000	3000000	3000000	3000000	3000000
	120	Contract Employees	5791	43000	42000	63000	75000	77000
		Total	5419230	5698000	5579000	5676000	5750000	5808000
2121		Social Security Contributions						
	301	Social Security	173765	195000	195000	219000	225000	230000
		Total	173765	195000	195000	219000	225000	230000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	265842	350000	300000	340000	343000	343000
	202	Telecommunications Services	99276	95000	75000	60000	61000	61000
	203	Water	6104	9000	7500	11000	12000	12000
	204	Electricity	130993	145000	135000	130000	130000	130000
	205	Fuels	6305	32000	17000	19000	24000	24000
	001	Heating	0	12000	7000	5000	10000	10000
	002	Saloon vehicles	6305	20000	10000	14000	14000	14000
	206	Maintenance of Machines, furniture and accessories	7626	11000	11000	12000	12000	12000
	207	Maintenance of vehicles, equipment and accessories	3758	10000	5000	6000	6000	6000
	208	Repair and maintenance of buildings and accessories	9382	12000	12000	10000	10000	10000
	209	Office Supplies, publications and various stationery	54632	75000	55000	55000	62000	62000
	211	Cleaning services and supplies including cleaning contracts	64539	65000	65000	70000	72000	72000
	212	Insurance	5780	6000	5000	5000	5000	5000
	213	Official Travel Missions	1262	3000	3000	1500	1500	1500
	214	Goods and services expenses	52977	60000	55000	20000	35000	35000
		Total	708476	873000	745500	739500	773500	773500
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	15400000	26000000	26000000	26000000	26000000	26000000
		Total	15400000	26000000	26000000	26000000	26000000	26000000
		Total of Activity	21701471	32766000	32519500	32634500	32748500	32811500
		Total of Program	21701471	32766000	32519500	32634500	32748500	32811500

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 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	352413	460000	355000	360000	363000	365000
	102	Unclassified Employees	1026427	990000	990000	1020000	1038000	1064000
	105	Personal Cost of Living Allowance	897464	870000	870000	900000	934000	954000
	106	Family Cost of Living Allowance	103444	110000	100000	103000	105000	107000
	111	Additional Allowance	869569	960000	891000	910000	935000	958000
	113	Transportation Allowance	189513	230000	200000	204000	205000	208000
	114	Transport Allowance	34741	38000	33000	34000	35000	36000
	116	Employees' Bonuses	3288373	3450000	3450000	3450000	3450000	3450000
	120	Contract Employees	18224	43000	40000	73000	87000	90000
		Total	6780168	7151000	6929000	7054000	7152000	7232000
2121		Social Security Contributions						
	301	Social Security	429117	410000	410000	456000	467000	473000
		Total	429117	410000	410000	456000	467000	473000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	341117	390000	340000	400000	402000	402000
	202	Telecommunications Services	39151	85000	65000	40000	41000	41000
	203	Water	6162	11000	6500	8000	8000	8000
	204	Electricity	94666	100000	97500	95000	95000	95000
	205	Fuels	59	57000	21000	28000	33000	33000
	001	Heating	0	34000	8000	10000	15000	15000
	002	Saloon vehicles	59	23000	13000	18000	18000	18000
	206	Maintenance of Machines, furniture and accessories	8853	20000	15000	16000	16000	16000
	207	Maintenance of vehicles, equipment and accessories	3895	12000	6000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	8872	17000	12000	12000	12000	12000
	209	Office Supplies, publications and various stationery	74927	100000	80000	80000	86000	86000
	211	Cleaning services and supplies including cleaning contracts	71958	75000	75000	80000	81000	81000
	212	Insurance	5529	7000	5000	5000	5000	5000
	213	Official Travel Missions	3730	5000	5000	2500	2500	2500
	214	Goods and services expenses	47671	55000	50000	25000	60000	60000
		Total	706590	934000	778000	798500	848500	848500
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	7550000	13950000	13950000	14000000	14000000	14000000
		Total	7550000	13950000	13950000	14000000	14000000	14000000
		Total of Activity	15465875	22445000	22067000	22308500	22467500	22553500
		Total of Program	15465875	22445000	22067000	22308500	22467500	22553500
		Total of Chapter	43825324	62351000	61446000	64300000	64751000	64986000

Overall Summary of Capital Expenditures for the Years 2015 - 2019

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

(In JDs)

Group	Item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	267223	270000	270000	400000	245000	245000
Total			267223	270000	270000	400000	245000	245000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	188502	125000	125000	200000	200000	200000
	506	Vehicles and Equipment	0	140000	140000	0	0	0
Total			188502	265000	265000	200000	200000	200000
3122		Inventories						
	503	Materials and supplies	19631	165000	130000	200000	55000	55000
Total			19631	165000	130000	200000	55000	55000
Total of Chapter			475356	700000	665000	800000	500000	500000

Capital Expenditures According to Program and Projects for the Years 2015 - 2019

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

(In JDs)

Program 2701 Administration and Support Services								
Project		001 Project of Sustaining Tax Services						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2015	Estimated 2016	Re-estimated 2016	Estimated 2017	Indicative 2018	Indicative 2019
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	148724	150000	150000	200000	100000	100000
	008	Qualifying and training expenses	5120	20000	20000	20000	20000	20000
	015	Operating systems and software	113379	100000	100000	180000	125000	125000
		Total of Item	267223	270000	270000	400000	245000	245000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	89065	100000	100000	200000	200000	200000
	999	n.e.c	99437	25000	25000	0	0	0
		Total of Item	188502	125000	125000	200000	200000	200000
	506	Vehicles and Equipment						
	001	Sedan vehicles	0	140000	140000	0	0	0
		Total of Item	0	140000	140000	0	0	0
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	0	165000	130000	200000	55000	55000
	999	n.e.c	19631	0	0	0	0	0
		Total of Item	19631	165000	130000	200000	55000	55000
		Total of Project / Treasury	475356	700000	665000	800000	500000	500000
		Total of Program	475356	700000	665000	800000	500000	500000
		Total of Chapter	475356	700000	665000	800000	500000	500000