

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 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 : Temporary Amended Sales Tax Law No. (26) for the year 2012, and Income Tax Law No.(38) for the year 2018

Tasks of the Ministry / Department:

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

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

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

Major Issues and Challenges which face the Ministry / Department:

- Tax evasion
- Functional competencies and expertisies droupout
- Corona Epidemic in 2020 and continuity
- Reduce the capital appropriations and government austerity policy
- Amendments to the legislations

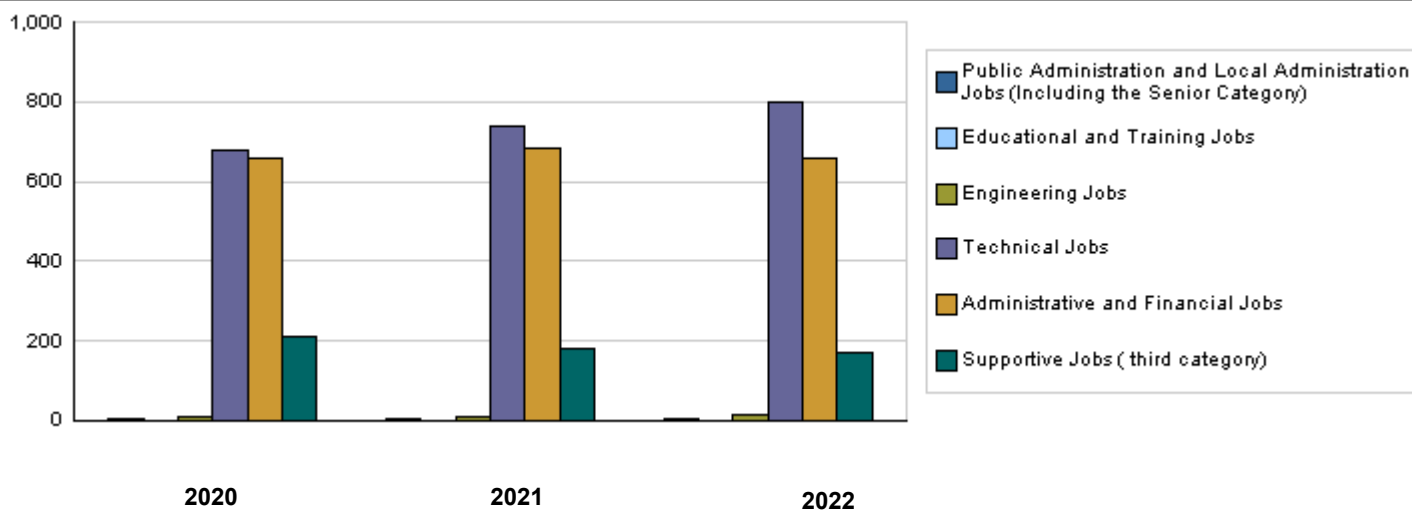
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

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		
				2020	2021	2021	2022	2023	2024
1 - To supply the Treasury with revenues	1 Percentage of income tax revenues to GDP	2019	3.2%	3.6%	3.5%	3.6%	3.8%	3.7%	3.7%
	2 Percentage of sales tax revenues to GDP	2019	10.0%	11.4%	12.0%	12.3%	12.6%	12.1%	12.0%
2 - To raise tax awareness level and voluntary compliance of taxpayers.	1 Percentage of declarations acceptance according to the sample system	2019	88.2%	88.5%	89%	90%	90%	91%	91%

Number of Staff of the Ministry / Department

Group	Job	2020			2021			Preliminary 2022		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	0	3	3	0	3	3	0	3
Educational and Training Jobs	Educational and training jobs	1	0	1	1	1	2	1	1	2
Engineering Jobs	Engineering jobs	7	2	9	7	5	12	7	6	13
Technical Jobs	Technical jobs	468	211	679	528	212	740	555	243	798
Administrative and Financial Jobs	Administrative and financial jobs	483	176	659	464	218	682	441	218	659
Supportive Jobs (third category)	Assistant administrative jobs	152	57	209	139	41	180	125	44	169
Total		1114	446	1560	1142	477	1619	1132	512	1644
Total Cost of Salaries		15510446	6209748	21720194	15047737	6285263	21333000	19175144	8672856	27848000



Key Information of the Ministry / Department

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

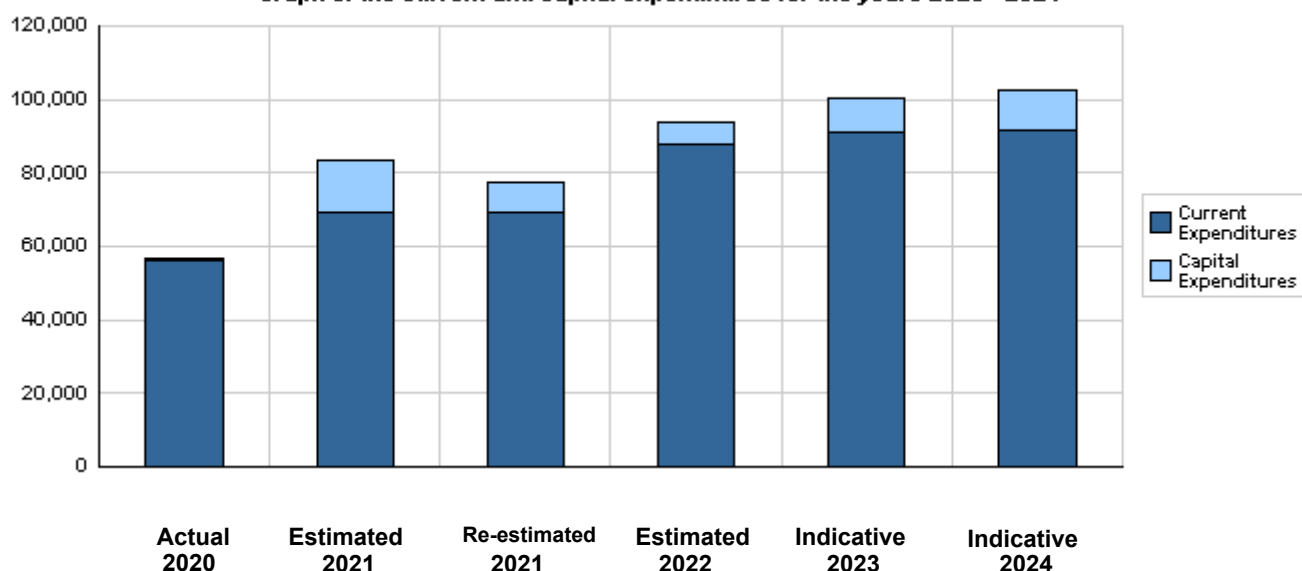
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department
for the Years 2020 - 2024**

(In JDs)

Description		Actual 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023 2024	
Group	Current Expenditures						
2111	Salaries, Wages and Allowances	19,932,853	19,246,000	19,233,000	25,598,000	25,756,000	25,918,000
2121	Social Security Contributions	1,787,341	2,100,000	2,100,000	2,250,000	2,284,000	2,318,000
2211	Use of Goods and Services	2,715,962	2,948,000	2,948,000	3,035,000	3,110,000	3,140,000
2511	Subsidies to Public Corporations	2,295,062	5,000,000	5,000,000	7,000,000	10,000,000	10,000,000
2821	Other Current Expenditures	29,588,000	40,030,000	40,030,000	50,000,000	50,000,000	50,000,000
Total current expenditures		56,319,218	69,324,000	69,311,000	87,883,000	91,150,000	91,376,000
Capital Expenditures							
2211	Use of Goods and Services	325,787	9,999,000	5,220,000	2,700,000	2,700,000	2,200,000
2822	Other Capital Expenditures	0	1,000,000	900,000	1,000,000	1,000,000	1,500,000
3112	Devices, Machinery and Equipment	27,090	2,914,000	1,815,000	2,050,000	5,050,000	7,050,000
3122	Inventories	44,130	65,000	65,000	200,000	200,000	200,000
Total capital expenditures		397,007	13,978,000	8,000,000	5,950,000	8,950,000	10,950,000
Treasury		397,007	13,978,000	8,000,000	5,950,000	8,950,000	10,950,000
Total current and capital expenditures		56,716,225	83,302,000	77,311,000	93,833,000	100,100,000	102,326,000

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2020 - 2024

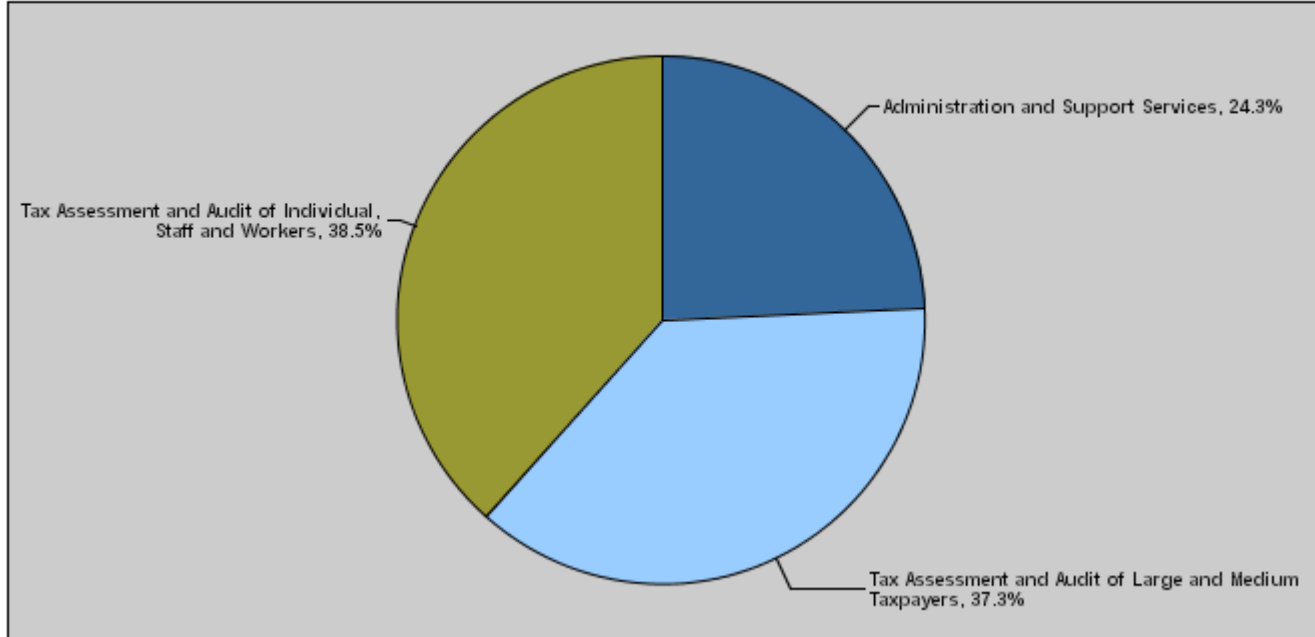


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2022 Distributed According to Program**

(In JDs)

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	16,836,000	5,950,000	22,786,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	34,966,000	0	34,966,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	36,081,000	0	36,081,000
Total		87,883,000	5,950,000	93,833,000

Total Expenditures for the Year 2022 Distributed According to Programs



Estimated Allocations for Females distributed according to Programs for the Years 2020 - 2024

Program	2020	2021	2022	2023	2024
2701 Administration and Support Services	2798660	3525120	8549000	9982000	10865000
2705 Tax Assessment and Audit of Large and Medium Taxpayers	12306000	13165000	16434000	16485000	16521000
2710 Tax Assessment and Audit of Individual, Staff and Workers	9292000	13275000	16958000	16995000	17028000
Total	24396660	29965120	41941000	43462000	44414000

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

2701 Administration and Support Services Program

Objective of the program :

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

The strategic objective related to the program :

To raise tax awareness level and voluntary compliance of taxpayers.

Directorates associated with the program :

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

Services provided by the program :

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

Staff working in the program :

The program is implemented through a functional staff in 2021 estimated with (727) staff, including (525) males and (202) females .

Key Performance Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2020	2021		2021	2022	2023
1 Number of services whose procedures have been simplified	2019	24	40	38	38	36	34	32

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

(In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2020	2021	2021	2022	2023	2024
Current Expenditures	10,365,407	13,056,000	13,056,000	16,836,000	19,916,000	19,994,000
601 Administrative and Support Services	10,365,407	13,056,000	13,056,000	16,836,000	19,916,000	19,994,000
Capital Expenditures	397,007	13,978,000	8,000,000	5,950,000	8,950,000	10,950,000
001 Sustaining Tax Services	169,306	420,000	400,000	450,000	450,000	450,000
003 Invoicing	227,295	11,779,000	6,000,000	2,500,000	2,500,000	2,000,000
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	406	779,000	700,000	2,000,000	5,000,000	7,000,000
005 Consultative services for projects management of Income and Sales tax Department	0	1,000,000	900,000	1,000,000	1,000,000	1,500,000
Program / Treasury	397,007	13,978,000	8,000,000	5,950,000	8,950,000	10,950,000
Total Program	10,762,414	27,034,000	21,056,000	22,786,000	28,866,000	30,944,000

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

Objective of the program :

To concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes (75%).

The strategic objective related to the program :

To supply the Treasury with revenues.

Directorates associated with the program :

Directorates and services centers in the governorates are affiliated to this program. Also the following directorates are affiliated to this program: 1- Large Taxpayers Assessing and Auditing Directorate 2- Medium Taxpayers Assessing and Auditing Directorate - Industrial Sector 3- First Medium Taxpayers Assessing and Auditing Directorate - Commercial Sector. 4- Second Medium Taxpayers Assessing and Auditing Directorate - Commercial Sector. 5- Medium Taxpayers Assessing and Auditing Directorate - Services Sector. 6- Combating Tax-Evasion Directorate

Services provided by the program :

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the auditor to complete it as quickly as required.
- 3- Reduce the period required for completing and auditing the file by the auditor.
- 4- Expand the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing the guidance bulletins to the taxpayers upon their visit and conducting guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2021 estimated with (319) staff, including (222) males and (97) females .

Key Performance Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2020	2021		2021	2022	2023
1 Percentage of large and medium taxpayers' contribution to total Department's revenues	2019	70%	71%	72%	72%	72%	73%	74%

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	
	2020	2021	2021	2022	2023	2024
Current Expenditures	26,183,725	28,023,000	28,010,000	34,966,000	35,075,000	35,152,000
601 Estimation and Auditing large and medium taxpayers	26,183,725	28,023,000	28,010,000	34,966,000	35,075,000	35,152,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	26,183,725	28,023,000	28,010,000	34,966,000	35,075,000	35,152,000

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 taxpayers and employees.

The strategic objective related to the program :

To supply the Treasury with revenues.

Directorates associated with the program :

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

Services provided by the program :

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the auditor to complete it as quickly as required.
- 3- Reduce the period required for completing and auditing the file by the auditor.
- 4- Expand the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing the guidance bulletins to the taxpayers upon their visit and conducting guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2021 estimated with (573) staff, including (395) males and (178) females .

Key Performance Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2020	2021		2021	2022	2023
1 Percentage of customer satisfaction	2019	83%	84%	85%	85%	85%	86%	86%

Appropriations Of Tax Assessment and Audit of Individual, Staff and Workers Program as Per Activities and Projects.

(In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2020	2021	2021	2022	2023	2024
Current Expenditures	19,770,086	28,245,000	28,245,000	36,081,000	36,159,000	36,230,000
601 Administration of estimation and auditing on individuals, employees and workers	19,770,086	28,245,000	28,245,000	36,081,000	36,159,000	36,230,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	19,770,086	28,245,000	28,245,000	36,081,000	36,159,000	36,230,000

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
			2020	2021	2021	2022	2023	2024
2705	601	Estimation and Auditing large and medium taxpayers	26183725	28023000	28010000	34966000	35075000	35152000
		Total of Program	26183725	28023000	28010000	34966000	35075000	35152000
2710	601	Administration of estimation and auditing on individuals, employees and workers	19770086	28245000	28245000	36081000	36159000	36230000
		Total of Program	19770086	28245000	28245000	36081000	36159000	36230000
2701	601	Administrative and Support Services	10365407	13056000	13056000	16836000	19916000	19994000
		Total of Program	10365407	13056000	13056000	16836000	19916000	19994000
		Total	56319218	69324000	69311000	87883000	91150000	91376000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2020	2021	2021	2022	2023	2024
2701	001	Sustaining Tax Services	169306	420000	400000	450000	450000	450000
	003	Invoicing	227295	11779000	6000000	2500000	2500000	2000000
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	406	779000	700000	2000000	5000000	7000000
	005	Consultative services for projects management of Income and Sales tax Department	0	1000000	900000	1000000	1000000	1500000
			Total of Program	397007	13978000	8000000	5950000	8950000
		Total	397007	13978000	8000000	5950000	8950000	10950000

Overall Summary of Current Expenditures for the Years 2020 - 2024

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

(In JDs)

Group	Item	Description	Actual 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	580229	520000	520000	515000	514000	490000
	102	Unclassified Employees	2453451	2390000	2390000	2457000	2495000	2585000
	105	Personal Cost of Living Allowance	2216328	2360000	2360000	2500000	2520000	2550000
	106	Family Cost of Living Allowance	242540	285000	272000	310000	313000	316000
	111	Additional Allowance	3922234	2900000	2900000	3100000	3160000	3184000
	113	Transportation Allowance	566987	580000	580000	600000	603000	606000
	114	Transport Allowance	83160	96000	96000	100000	105000	111000
	116	Employees' Bonuses	9191253	9195000	9195000	15000000	15000000	15000000
	120	Contract Employees	676671	920000	920000	1016000	1046000	1076000
Total			19932853	19246000	19233000	25598000	25756000	25918000
2121		Social Security Contributions						
	301	Social Security	1787341	2100000	2100000	2250000	2284000	2318000
Total			1787341	2100000	2100000	2250000	2284000	2318000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	1041629	1090000	1090000	1000000	1000000	1000000
	202	Telecommunications Services	109508	115000	115000	160000	160000	170000
	203	Water	11692	20000	20000	32000	32000	32000
	204	Electricity	268946	400000	400000	400000	400000	400000
	205	Fuels	79391	80000	80000	110000	110000	110000
	206	Maintenance of Machines, furniture and accessories	34879	35000	35000	50000	50000	50000
	207	Maintenance of vehicles, equipment and accessories	14127	25000	25000	35000	35000	35000
	208	Repair and maintenance of buildings and accessories	38786	40000	40000	50000	50000	50000
	209	Stationery, Publications and Office Supplies	143911	145000	145000	150000	150000	150000
	211	Cleaning services and supplies including cleaning contracts	226741	240000	240000	300000	285000	285000
	212	Insurance	13057	15000	15000	40000	40000	40000
	213	Official Travel Missions	4878	5000	5000	5000	5000	5000
	214	Goods and services expenses	728417	738000	738000	703000	793000	813000
Total			2715962	2948000	2948000	3035000	3110000	3140000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	2295062	5000000	5000000	7000000	10000000	10000000
Total			2295062	5000000	5000000	7000000	10000000	10000000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	30000	30000	0	0	0
	306	Refunds from previous years revenues	29588000	40000000	40000000	50000000	50000000	50000000
Total			29588000	40030000	40030000	50000000	50000000	50000000
Total of Chapter			56319218	69324000	69311000	87883000	91150000	91376000

Current Expenditures According to Program and Activities for the Years 2020 - 2024

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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	279221	250000	250000	250000	249000	240000
	102	Unclassified Employees	789025	735000	735000	757000	770000	800000
	105	Personal Cost of Living Allowance	747671	795000	795000	845000	845000	855000
	106	Family Cost of Living Allowance	94824	100000	100000	109000	110000	111000
	111	Additional Allowance	1233789	1010000	1010000	1080000	1100000	1104000
	113	Transportation Allowance	191176	205000	205000	213000	214000	215000
	114	Transport Allowance	30225	31000	31000	33000	34000	36000
	116	Employees' Bonuses	2744386	2745000	2745000	4000000	4000000	4000000
	120	Contract Employees	229411	300000	300000	346000	356000	366000
		Total	6339728	6171000	6171000	7633000	7678000	7727000
2121		Social Security Contributions						
	301	Social Security	929432	1000000	1000000	1045000	1057000	1069000
		Total	929432	1000000	1000000	1045000	1057000	1069000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	349925	365000	365000	400000	400000	400000
	202	Telecommunications Services	49788	55000	55000	77000	77000	82000
	203	Water	7740	10000	10000	15000	15000	15000
	204	Electricity	136849	155000	155000	155000	155000	155000
	205	Fuels	32855	33000	33000	48000	48000	48000
	001	Heating	12935	13000	13000	19000	19000	19000
	002	Saloon vehicles	19920	20000	20000	29000	29000	29000
	206	Maintenance of Machines, furniture and accessories	14932	15000	15000	22000	22000	22000
	207	Maintenance of vehicles, equipment and accessories	9881	15000	15000	21000	21000	21000
	208	Repair and maintenance of buildings and accessories	19915	20000	20000	25000	25000	25000
	209	Stationery, Publications and Office Supplies	49294	50000	50000	51000	51000	51000
	211	Cleaning services and supplies including cleaning contracts	73357	80000	80000	100000	94000	94000
	212	Insurance	4838	5000	5000	14000	14000	14000
	213	Official Travel Missions	1963	2000	2000	2000	2000	2000
	214	Goods and services expenses	49848	50000	50000	228000	257000	269000
	008	Advertisements and subscriptions	34992	35000	35000	93000	95000	100000
	028	Professional services expenditures	4922	5000	5000	88000	125000	128000
	056	Legal consultations	4961	5000	5000	25000	12000	12000
	121	Administrative expenses	4973	5000	5000	22000	25000	29000
		Total	801185	855000	855000	1158000	1181000	1198000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institutions	2295062	5000000	5000000	7000000	10000000	10000000
	104	Fund of Income and Sales Tax Department employees *	2295062	5000000	5000000	7000000	10000000	10000000
		Total	2295062	5000000	5000000	7000000	10000000	10000000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	0	30000	30000	0	0	0
		Total	0	30000	30000	0	0	0
		Total of Activity	10365407	13056000	13056000	16836000	19916000	19994000
		Total of Program	10365407	13056000	13056000	16836000	19916000	19994000

Current Expenditures According to Program and Activities for the Years 2020 - 2024

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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	224089	170000	170000	165000	165000	160000
	102	Unclassified Employees	719417	740000	740000	765000	780000	810000
	105	Personal Cost of Living Allowance	654183	695000	695000	740000	750000	760000
	106	Family Cost of Living Allowance	83863	85000	72000	93000	94000	95000
	111	Additional Allowance	1784360	890000	890000	950000	970000	980000
	113	Transportation Allowance	168651	180000	180000	186000	187000	188000
	114	Transport Allowance	19500	20000	20000	20000	22000	24000
	116	Employees' Bonuses	2998361	3000000	3000000	5000000	5000000	5000000
	120	Contract Employees	223893	300000	300000	322000	332000	342000
		Total	6876317	6080000	6067000	8241000	8300000	8359000
2121		Social Security Contributions						
	301	Social Security	429454	550000	550000	624000	636000	648000
		Total	429454	550000	550000	624000	636000	648000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	339112	355000	355000	300000	300000	300000
	202	Telecommunications Services	34768	35000	35000	48000	48000	51000
	203	Water	2398	5000	5000	9000	9000	9000
	204	Electricity	90381	155000	155000	155000	155000	155000
	205	Fuels	18786	19000	19000	29000	29000	29000
	001	Heating	6998	7000	7000	13000	13000	13000
	002	Saloon vehicles	11788	12000	12000	16000	16000	16000
	206	Maintenance of Machines, furniture and accessories	9973	10000	10000	14000	14000	14000
	207	Maintenance of vehicles, equipment and accessories	2085	5000	5000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	9887	10000	10000	13000	13000	13000
	209	Stationery, Publications and Office Supplies	39934	40000	40000	42000	42000	42000
	211	Cleaning services and supplies including cleaning contracts	84280	90000	90000	108000	108000	108000
	212	Insurance	3619	5000	5000	13000	13000	13000
	213	Official Travel Missions	951	1000	1000	1000	1000	1000
	214	Goods and services expenses	653780	663000	663000	362000	400000	403000
	008	Advertisements and subscriptions	13861	14000	14000	36000	38000	40000
	028	Professional services expenditures	2975	3000	3000	67000	89000	90000
	056	Legal consultations	1985	2000	2000	5000	5000	5000
	121	Administrative expenses	993	1000	1000	4000	5000	5000
	149	Support for the implementation of the invoicing system	633966	643000	643000	250000	263000	263000
		Total	1289954	1393000	1393000	1101000	1139000	1145000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	17588000	20000000	20000000	25000000	25000000	25000000
		Total	17588000	20000000	20000000	25000000	25000000	25000000
		Total of Activity	26183725	28023000	28010000	34966000	35075000	35152000
		Total of Program	26183725	28023000	28010000	34966000	35075000	35152000

Current Expenditures According to Program and Activities for the Years 2020 - 2024

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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	76919	100000	100000	100000	100000	90000
	102	Unclassified Employees	945009	915000	915000	935000	945000	975000
	105	Personal Cost of Living Allowance	814474	870000	870000	915000	925000	935000
	106	Family Cost of Living Allowance	63853	100000	100000	108000	109000	110000
	111	Additional Allowance	904085	1000000	1000000	1070000	1090000	1100000
	113	Transportation Allowance	207160	195000	195000	201000	202000	203000
	114	Transport Allowance	33435	45000	45000	47000	49000	51000
	116	Employees' Bonuses	3448506	3450000	3450000	6000000	6000000	6000000
	120	Contract Employees	223367	320000	320000	348000	358000	368000
		Total	6716808	6995000	6995000	9724000	9778000	9832000
2121		Social Security Contributions						
	301	Social Security	428455	550000	550000	581000	591000	601000
		Total	428455	550000	550000	581000	591000	601000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	352592	370000	370000	300000	300000	300000
	202	Telecommunications Services	24952	25000	25000	35000	35000	37000
	203	Water	1554	5000	5000	8000	8000	8000
	204	Electricity	41716	90000	90000	90000	90000	90000
	205	Fuels	27750	28000	28000	33000	33000	33000
	001	Heating	14933	15000	15000	18000	18000	18000
	002	Saloon vehicles	12817	13000	13000	15000	15000	15000
	206	Maintenance of Machines, furniture and accessories	9974	10000	10000	14000	14000	14000
	207	Maintenance of vehicles, equipment and accessories	2161	5000	5000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	8984	10000	10000	12000	12000	12000
	209	Stationery, Publications and Office Supplies	54683	55000	55000	57000	57000	57000
	211	Cleaning services and supplies including cleaning contracts	69104	70000	70000	92000	83000	83000
	212	Insurance	4600	5000	5000	13000	13000	13000
	213	Official Travel Missions	1964	2000	2000	2000	2000	2000
	214	Goods and services expenses	24789	25000	25000	113000	136000	141000
	008	Advertisements and subscriptions	20975	21000	21000	56000	57000	60000
	028	Professional services expenditures	1931	2000	2000	50000	71000	72000
	056	Legal consultations	932	1000	1000	3000	3000	3000
	121	Administrative expenses	951	1000	1000	4000	5000	6000
		Total	624823	700000	700000	776000	790000	797000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	12000000	20000000	20000000	25000000	25000000	25000000
		Total	12000000	20000000	20000000	25000000	25000000	25000000
		Total of Activity	19770086	28245000	28245000	36081000	36159000	36230000
		Total of Program	19770086	28245000	28245000	36081000	36159000	36230000
		Total of Chapter	56319218	69324000	69311000	87883000	91150000	91376000

* This item shall be disbursed not exceeding the amount transferred to the Public Treasury according to provisions of applicable Revenues Supplying Law of Government Departments and Units.

Overall Summary of Capital Expenditures for the Years 2020 - 2024

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

(In JDs)

Group	Item	Description	Actual 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	325787	9999000	5220000	2700000	2700000	2200000
Total			325787	9999000	5220000	2700000	2700000	2200000
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations	0	1000000	900000	1000000	1000000	1500000
Total			0	1000000	900000	1000000	1000000	1500000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	27090	2914000	1815000	2050000	5050000	7050000
Total			27090	2914000	1815000	2050000	5050000	7050000
3122		Inventories						
	503	Materials and supplies	44130	65000	65000	200000	200000	200000
Total			44130	65000	65000	200000	200000	200000
Total of Chapter			397007	13978000	8000000	5950000	8950000	10950000

Capital Expenditures According to Program and Projects for the Years 2020 - 2024

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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	55808	100000	100000	100000	100000	100000
	008	Qualification and training expenses	7256	0	0	0	0	0
	015	Operating systems and software	35428	120000	120000	100000	100000	100000
		Total of Item	98492	220000	220000	200000	200000	200000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	26684	135000	115000	50000	50000	50000
		Total of Item	26684	135000	115000	50000	50000	50000
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	44130	65000	65000	200000	200000	200000
		Total of Item	44130	65000	65000	200000	200000	200000
		Total of Project / Treasury	169306	420000	400000	450000	450000	450000
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	011	Capacity building expenses	0	5000000	3000000	0	0	0
	015	Operating systems and software	227295	4779000	2000000	2500000	2500000	2000000
		Total of Item	227295	9779000	5000000	2500000	2500000	2000000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	1000000	500000	0	0	0
	055	Technical devices	0	1000000	500000	0	0	0
		Total of Item	0	2000000	1000000	0	0	0
		Total of Project / Treasury	227295	11779000	6000000	2500000	2500000	2000000
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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	406	779000	700000	200000	500000	700000
		Total of Item	406	779000	700000	200000	500000	700000
		Total of Project / Treasury	406	779000	700000	200000	500000	700000

Capital Expenditures According to Program and Projects for the Years 2020 - 2024

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 2020	Estimated 2021	Re-estimated 2021	Estimated 2022	Indicative 2023	Indicative 2024
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations						
	006	Computer systems studies	0	1000000	900000	1000000	1000000	1500000
		Total of Item	0	1000000	900000	1000000	1000000	1500000
		Total of Project / Treasury	0	1000000	900000	1000000	1000000	1500000
		Total of Program	397007	13978000	8000000	5950000	8950000	10950000
		Total of Chapter	397007	13978000	8000000	5950000	8950000	10950000