

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, Law No.(38) for the year 2018.

Priorities and targeted results within the determined ceilings for the years 2025 - 2027 :

First Priority :

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

Key procedures to achieve the first priority :

- Application of transformative pricing system.
- Continuing to apply the billing system.
- Digital cigarette control project.
- Digital alcohol control project.

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 :

- Administration and Support Services

Second Priority :

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

Key procedures to achieve 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 2025.
- 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.

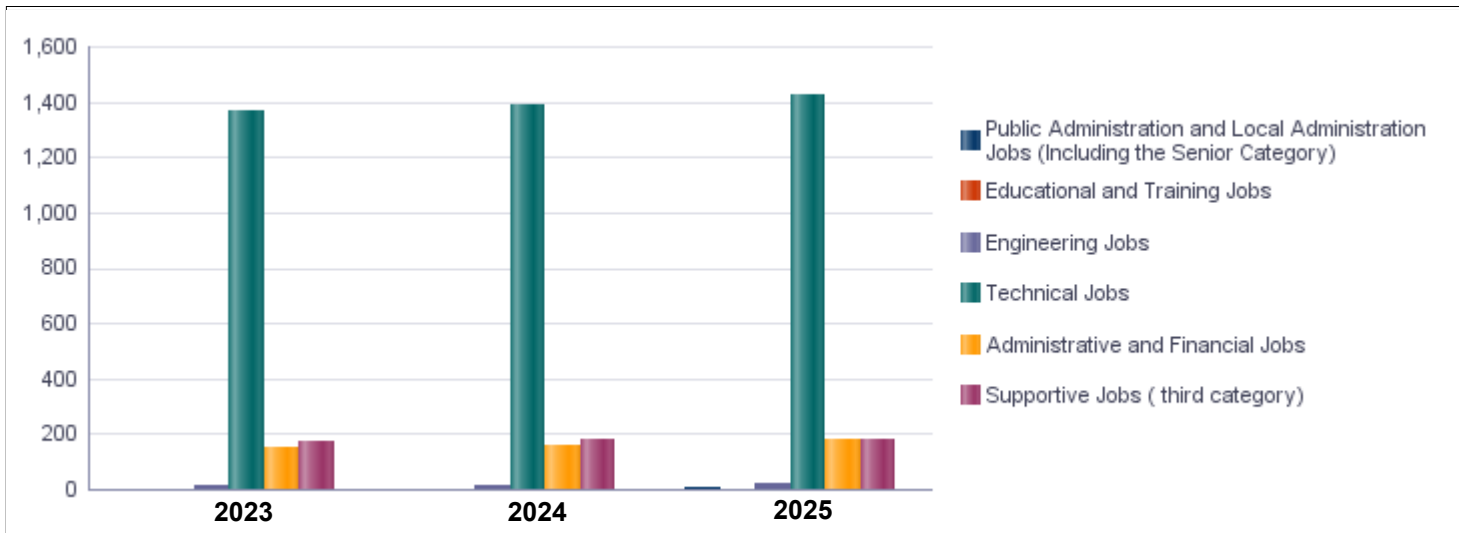
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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
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	1763	1950	1680	1832	1965	2121
	2 Amount of revenues from sales tax in the general budget (in million).	2020	3534	4077	4775	4307	4849	5193	5757
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	%97	%97	%73	%81	%82	%83
	2 Percentage of approved declarations to total audited (achieved) declarations.	2021	%35	%50	%39	%45	%37	%35	%33
	3 Extent of voluntary compliance of taxpayers (%)	2020	%76	%81	%91.5	%88	%92	%92.5	%93.5
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	7	5	3	5	7	9
	2 Percentage of services electronically completed to total automated services.	2021	%90	%88	%88	%88	%90	%92	%94
	3 Number of governance standards and principles applied in the Department.	2021	9	2	9	5	2	2	-
	4 Service recipients satisfaction.	2021	%88.2	%89.3	%91.2	%90.2	%91.9	%93.5	%94.9
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	4	5	5	10	10	15
	2 Percentage of improvement in the level realized due to the participation in excellence prizes.	2019	%10	-	%10	%10	%10	%15	%20
	3 Department's staff job satisfaction.	2021	%86	%86.24	%91	%86.24	%87.24	%88.24	%89.24

Number of Staff in the Ministry/ Department/ Unit

Group	Job	2023			2024			Preliminary 2025		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administrative jobs	5	2	7	4	2	6	6	4	10
Educational and Training Jobs	Educational and training jobs	0	0	0	0	0	0	0	0	0
Engineering Jobs	Engineering jobs	6	7	13	9	7	16	12	10	22
Technical Jobs	Technical jobs	872	490	1362	878	507	1385	900	520	1420
Administrative and Financial Jobs	Administrative and financial jobs	99	54	153	101	57	158	116	65	181
Supportive Jobs (third category)	Assistant administrative jobs	142	28	170	152	31	183	150	30	180
Total		1124	581	1705	1144	604	1748	1184	629	1813
Total Cost of Salaries		16013986	8109787	24123773	22588142	11361858	33950000	22920452	11510548	34431000



Most notable information about the Ministry/Department/Unit

No.	Description
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.

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(In JDs)

Current Activities Appropriations According to Program							
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative
			2023	2024	2024	2025	2026
2705	601	Estimation and Auditing large and medium taxpayers	18214360	33889000	33773000	36881000	37073000
		Total of Program	18214360	33889000	33773000	36881000	37129000
2710	601	Administration of estimation and auditing on individuals, employees and workers	23887742	33084000	32942000	33381000	33444000
		Total of Program	23887742	33084000	32942000	33381000	33508000
2701	601	Administrative and Support Services	15882866	19724000	19613000	19948000	20049000
		Total of Program	15882866	19724000	19613000	19948000	20131000
		Total	57984968	86697000	86328000	90210000	90566000

Capital Projects Appropriations According to Program							
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative
			2023	2024	2024	2025	2026
2701	001	Sustaining Tax Services	211517	620000	620000	630000	630000
	003	Invoicing	372591	1500000	1500000	1400000	900000
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	132205	2700000	500000	900000	1500000
	005	Consultative services for projects management of Income and Sales tax Department	0	45000	45000	45000	45000
	703	Maintenance of Income and Sales Tax Building/Ajloun Governorate	0	0	0	10000	0
		Total of Program	716313	4865000	2665000	2985000	3075000
		Total	716313	4865000	2665000	2985000	2675000

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax
Department
for the Years 2023 - 2027**

(In JDs)

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2025 and re- estimated 2024	Indicative	
	2023	2024	2024	2025		2026	2027
Current Expenditure	57,984,968	86,697,000	86,328,000	90,210,000	3,882,000	90,566,000	90,768,000
Capital Expenditure	716,313	4,865,000	2,665,000	2,985,000	320,000	3,075,000	2,675,000
Total current and capital expenditure	58,701,281	91,562,000	88,993,000	93,195,000	4,202,000	93,641,000	93,443,000

Most notable differences between estimated appropriations for 2025 and re-estimated for 2024

Current expenditure :

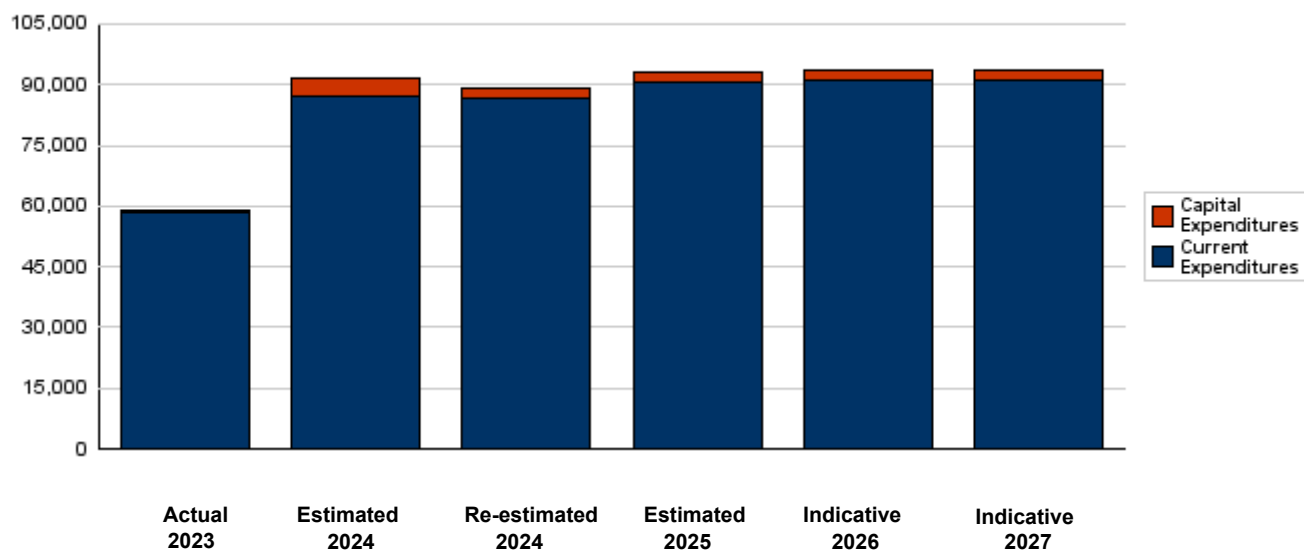
- Compensations of employees group increased by (813) thousand JDs as a result of the natural increase in salaries and the cost of appointments for 2025.
- Operational expenditures appropriations decreased by (31) thousand JDs.
- Other expenditure appropriations increased by (3) million JDs due to the increase of tax refunds appropriations (sales and income).
- The allocations of other institutions' subsidies item increased by (100) thousand JDs.

Capital expenditure :

- Capital expenditure increased by (320) thousand JDs, this is the result of increasing some projects and decreasing allocations of some other projects, most notably:-
- Increasing the appropriations for the Department's Financial Bylaw/Tax Accounting to link with the Departments and Commissioners by (400) thousand JDs.
- Reduction in the allocations of billing project by (100) thousand JDs.

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2023 - 2027



Overall Summary of Current Expenditures for the Years 2023 - 2027

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

(In JDs)

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	355690	360000	340000	300000	285000	270000
	102	Unclassified Employees	2555643	2350000	2330000	2230000	2285000	2330000
	105	Personal Cost of Living Allowance	2390590	2450000	2435000	2225000	2255000	2295000
	106	Family Cost of Living Allowance	216096	280000	238000	241000	245000	252000
	110	Overtime Allowance	0	750000	750000	750000	750000	750000
	111	Additional Allowance	3165944	3200000	3150000	3100000	3145000	3185000
	112	Other Allowances	103809	210000	195000	200000	215000	230000
	113	Transportation Allowance	611201	630000	630000	635000	639000	643000
	114	Transport Allowance	85397	130000	130000	130000	131000	132000
	116	Employees' Bonuses	11584726	20000000	20000000	20000000	20000000	20000000
	120	Contract Employees	989386	1390000	1270000	1275000	1295000	1320000
	121	Fixed-term staff	0	0	0	1045000	1050000	1055000
Total			22058482	31750000	31468000	32131000	32295000	32462000
2121		Social Security Contributions						
	301	Social Security	2065291	2200000	2150000	2300000	2350000	2380000
Total			2065291	2200000	2150000	2300000	2350000	2380000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	944336	1200000	1200000	1200000	1200000	1200000
	202	Telecommunications Services	153022	175000	165000	175000	175000	175000
	203	Water	17074	35000	30000	35000	35000	35000
	204	Electricity	343464	430000	430000	440000	445000	450000
	205	Fuels	128467	165000	165000	170000	170000	170000
	206	Maintenance of Machines, furniture and acces	37909	53000	50000	55000	55000	55000
	207	Maintenance of vehicles, equipment and acces	18349	36000	30000	35000	35000	35000
	208	Repair and maintenance of buildings and acce	53833	60000	60000	60000	60000	60000
	209	Stationery, Publications and Office Supplies	118713	160000	160000	165000	165000	165000
	211	Cleaning services and supplies including clea	289358	350000	350000	350000	350000	350000
	212	Insurance	18327	45000	45000	45000	45000	45000
	213	Official Travel Missions	16539	30000	20000	30000	30000	30000
	214	Goods and services expenses	788083	968000	965000	879000	1016000	1016000
Total			2927474	3707000	3670000	3639000	3781000	3786000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	5915481	7000000	7000000	7100000	7100000	7100000
Total			5915481	7000000	7000000	7100000	7100000	7100000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	18240	40000	40000	40000	40000	40000
	306	Refunds from previous years revenues	25000000	42000000	42000000	45000000	45000000	45000000
Total			25018240	42040000	42040000	45040000	45040000	45040000
Total of Chapter			57984968	86697000	86328000	90210000	90566000	90768000

Overall Summary of Capital Expenditures for the Years 2023 - 2027

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

Group	Item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	0	0	10000	0	0
	512	Operating and Sustaining Expenditures	569596	1870000	1870000	1775000	1275000	375000
Total			569596	1870000	1870000	1785000	1275000	375000
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations	0	45000	45000	45000	45000	45000
Total			0	45000	45000	45000	45000	45000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	133907	2950000	750000	1155000	1755000	2255000
Total			133907	2950000	750000	1155000	1755000	2255000
3122		Inventories						
	503	Materials and supplies	12810	0	0	0	0	0
Total			12810	0	0	0	0	0
Total of Chapter			716313	4865000	2665000	2985000	3075000	2675000

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

(In JDs)

Description	2023	2024	2025	2026	2027
Females	8,109,787	11,361,858	11,510,548	11,584,187	11,651,068
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	16,251,429	27,077,640	27,619,080	27,728,120	27,542,470
Child	12,447,903	20,740,320	21,155,040	21,238,560	21,096,360
Total appropriations directed for females	24,361,216	38,439,498	39,129,628	39,312,307	39,193,538
Total appropriations directed for Child	12,447,903	20,740,320	21,155,040	21,238,560	21,096,360

2701 Program Administration and Support Services**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 :

- Directorate of Finance
- Directorate of Human Resources Development and Training
- Directorate of Planning and Studies
- Internal oversight unit
- Directorate of Communication and Tax Information
- Legal Affairs Unit
- Directorate of Information Technology
- Directorate of Administrative Affairs
- Directorate of the Department of Taxpayers' Services and tax
- Directorate of Income Tax and Aqaba Sales
- Directorate of Billing Affairs
- Cybersecurity Unit

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.

Program's main outputs and results during the years (2025 -2027):

- Improving the quality of electronic tax services and increasing the trust of the mandate holders.
- Raising staff's efficiency and developing their skills.
- Promoting good governance and transparency in tax work.

The Program's challenges :

- Adapting to advanced technology.
- Management of institutional change.
- Ensuring cybersecurity.

Actions to address challenges and improve services provided:

- Intensifying training courses for staff to adapt to modern systems and increasing awareness campaigns, mentorship and educational workshops for mandate holders.
- Working on institutional culture, improving internal management and enhancing productivity.
- Providing high resources and competencies to maintain the confidentiality and security of tax data and ensuring that systems are protected from cyberattacks.

Gender:

- The Department has set objectives and procedures for achieving justice and equal opportunities between the sexes to ensure non-discrimination.

Staff working in the program :

The program is implemented through a functional staff in 2024 estimated with (605) staff, including (370) males and (235) females

Appropriations directed for females and child**(In JDs)**

Description	2023	2024	2025	2026	2027
Females	3,266,794	4,396,248	4,435,868	4,473,157	4,503,066
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	3,848,793	6,237,370	5,411,110	5,455,760	5,270,110
Child	2,948,012	4,777,560	4,144,680	4,178,880	4,036,680
Total appropriations directed for females	7,115,587	10,633,618	9,846,978	9,928,917	9,773,176
Total appropriations directed for Child	2,948,012	4,777,560	4,144,680	4,178,880	4,036,680

2701 Program Administration and Support Services**Key Performance Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target value	Preliminary Self Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
1	Number of new services whose procedures have been simplified from the department's services.	2021	38	9	7	7	5	4	3

Appropriations 2701 Program Administration and Support Services Per Activities and Projects

(In JDs)

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
Current Expenditures		15,882,866	19,724,000	19,613,000	19,948,000	20,049,000	20,131,000
601	Administrative and Support Services	15,882,866	19,724,000	19,613,000	19,948,000	20,049,000	20,131,000
Capital Expenditures		716,313	4,865,000	2,665,000	2,985,000	3,075,000	2,675,000
001	Sustaining Tax Services	211,517	620,000	620,000	630,000	630,000	630,000
003	Invoicing	372,591	1,500,000	1,500,000	1,400,000	900,000	0
004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	132,205	2,700,000	500,000	900,000	1,500,000	2,000,000
005	Consultative services for projects management of Income and Sales tax Department	0	45,000	45,000	45,000	45,000	45,000
703	Maintenance of Income and Sales Tax Building/Ajloun Governorate	0	0	0	10,000	0	0
Program / Treasury		716,313	4,865,000	2,665,000	2,985,000	3,075,000	2,675,000
Total Program		16,599,179	24,589,000	22,278,000	22,933,000	23,124,000	22,806,000

Current Expenditures According to Program and Activities for the Years 2023 - 2027

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 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	197307	200000	200000	180000	175000	170000
	102	Unclassified Employees	875716	720000	715000	620000	640000	660000
	105	Personal Cost of Living Allowance	830665	895000	885000	820000	830000	840000
	106	Family Cost of Living Allowance	90130	95000	93000	104000	106000	110000
	110	Overtime Allowance	0	750000	750000	750000	750000	750000
	111	Additional Allowance	1140000	1160000	1140000	1070000	1080000	1090000
	112	Other Allowances	103809	210000	195000	200000	215000	230000
	113	Transportation Allowance	213594	227000	227000	230000	232000	233000
	114	Transport Allowance	35320	41000	41000	41000	41000	41000
	116	Employees' Bonuses	3561315	5500000	5500000	5500000	5500000	5500000
	120	Contract Employees	349487	490000	440000	460000	470000	480000
	121	Fixed-term staff	0	0	0	345000	347000	349000
Total			7397343	10288000	10186000	10320000	10386000	10453000
2121		Social Security Contributions						
	301	Social Security	1012915	1030000	1030000	1100000	1130000	1140000
Total			1012915	1030000	1030000	1100000	1130000	1140000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	477298	480000	480000	480000	480000	480000
	202	Telecommunications Services	76949	85000	80000	85000	85000	85000
	203	Water	8159	17000	15000	17000	17000	17000
	204	Electricity	150464	168000	168000	170000	175000	180000
	205	Fuels	53924	70000	70000	72000	72000	72000
	001	Heating	21000	30000	30000	30000	30000	30000
	002	Saloon vehicles	32924	40000	40000	42000	42000	42000
	206	Maintenance of Machines, furniture and accessories	20105	24000	23000	25000	25000	25000
	207	Maintenance of vehicles, equipment and accessories	15141	21000	21000	20000	20000	20000
	208	Repair and maintenance of buildings and accessories	24923	28000	28000	28000	28000	28000
	209	Stationery, Publications and Office Supplies	23988	55000	55000	60000	60000	60000
	211	Cleaning services and supplies including cleaning contracts	98599	125000	125000	125000	125000	125000
	212	Insurance	9094	16000	16000	16000	16000	16000
	213	Official Travel Missions	7055	10000	9000	10000	10000	10000
	214	Goods and services expenses	573188	267000	267000	280000	280000	280000
	008	Advertisements and subscriptions	80973	90000	90000	90000	90000	90000
	028	Professional services expenditures	452233	135000	135000	150000	150000	150000
	056	Legal consultations	24000	25000	25000	25000	25000	25000
	121	Administrative expenses	15982	17000	17000	15000	15000	15000
Total			1538887	1366000	1357000	1388000	1393000	1398000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	5915481	7000000	7000000	7100000	7100000	7100000
	104	Fund of Income and Sales Tax Department employees *	5915481	7000000	7000000	7100000	7100000	7100000
Total			5915481	7000000	7000000	7100000	7100000	7100000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	18240	40000	40000	40000	40000	40000
Total			18240	40000	40000	40000	40000	40000
Total of Activity			15882866	19724000	19613000	19948000	20049000	20131000
Total of Program			15882866	19724000	19613000	19948000	20049000	20131000

Capital Expenditures According to Program and Projects for the Years 2023 - 2027

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 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	84737	20000	20000	25000	25000	25000
	015	Operating systems and software	112268	350000	350000	350000	350000	350000
		Total of Item	197005	370000	370000	375000	375000	375000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	1702	250000	250000	255000	255000	255000
		Total of Item	1702	250000	250000	255000	255000	255000
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	12810	0	0	0	0	0
		Total of Item	12810	0	0	0	0	0
		Total of Project / Treasury	211517	620000	620000	630000	630000	630000
Project 003 Invoicing								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	372591	1500000	1500000	1400000	900000	0
		Total of Item	372591	1500000	1500000	1400000	900000	0
		Total of Project / Treasury	372591	1500000	1500000	1400000	900000	0
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 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	132205	2700000	500000	900000	1500000	2000000
		Total of Item	132205	2700000	500000	900000	1500000	2000000
		Total of Project / Treasury	132205	2700000	500000	900000	1500000	2000000
Project 005 Consultative services for projects management of Income and Sales tax Department								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations						
	006	Computer systems studies	0	45000	45000	45000	45000	45000
		Total of Item	0	45000	45000	45000	45000	45000
		Total of Project / Treasury	0	45000	45000	45000	45000	45000

Capital Expenditures According to Program and Projects for the Years 2023 - 2027

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

(In JDs)

Program 2701 Administration and Support Services								
Project 703 Maintenance of Income and Sales Tax Building/Ajloun Governorate								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance						
	008	Buildings and facilities maintenance	0	0	0	10000	0	0
		Total of Item	0	0	0	10000	0	0
		Total of Project / Treasury	0	0	0	10000	0	0
Total of Program			716313	4865000	2665000	2985000	3075000	2675000
Total of Chapter			716313	4865000	2665000	2985000	3075000	2675000

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

- Senior Taxpayers' Directorate
- Mediterranean Taxpayers' Directorate for Industrial Sector
- Directorate of Middle Taxpayers for the Commercial Sector (1)
- Directorate of Middle Taxpayers for the Commercial Sector (2)
- Directorate of intermediate taxpayers for the service sector
- Directorate for Combating Tax Evasion
- Directorate of Income Tax and Aqaba Sales
- Directorate of Billing Affairs
- Cybersecurity Unit
- Directorates and service centres in governorates

Services provided by the program :

- Providing high quality service.
- 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.
- Reducing the period required for completing and auditing the file by the auditor.
- Expanding the sample if needed based on the initial auditing results and activating office and objective auditing.
- Realizing revenues expected to be collected through this program.
- Providing guidance and raising awareness through distributing the guidance bulletins to the taxpayers upon their visit and conducting guidance visits to them.

Program's main outputs and results during the years (2025 -2027):

- Increasing tax revenues collected through improved estimation and scrutiny, activation of billing tools and reduction of tax evasion, which will result in an increase in revenues collected, thereby contributing to the provision of public treasury and meeting citizens' needs.
- Raising the level of tax compliance through the application of effective audit and assessment procedures, which will show a marked increase in voluntary tax compliance by taxpayers, thereby reducing the need for legal interventions or penalties.
- Reducing the audit period and improving the efficiency of tax transactions through the application of digital transformation of electronic services, developing the system of priorities and increasing the effectiveness of auditors. Thus, the period required to complete tax files will be reduced, thereby improving the satisfaction of the commissioners and reducing the administrative costs associated with audits.

The Program's challenges :

- Resistance to change and non-compliance.
- Technical infrastructure and cybersecurity.
- Development of human resources.
- Sophisticated tax evasion.

Actions to address challenges and improve services provided:

- Increasing awareness-raising campaigns, counselling and educational workshops for mandate holders.
- Maintaining data security and protecting it from cyberattacks through ongoing screening, updating and surveillance.
- Working to increase training courses and methods of knowledge transfer.
- Developing advanced strategies to combat tax evasion practices in sophisticated ways to ensure the collection of expected revenues.

Staff working in the program :

The program is implemented through a functional staff in 2024 estimated with (697) staff, including (444) males and (253) females

Appropriations directed for females and child**(In JDs)**

Description	2023	2024	2025	2026	2027
Females	2,667,211	3,807,341	3,844,366	3,864,330	3,884,657
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	5,107,186	10,998,000	12,356,300	12,420,690	12,420,690
Child	3,911,887	8,424,000	9,464,400	9,513,720	9,513,720
Total appropriations directed for females	7,774,397	14,805,341	16,200,666	16,285,020	16,305,347
Total appropriations directed for Child	3,911,887	8,424,000	9,464,400	9,513,720	9,513,720

2705 Program Tax Assessment and Audit of Large and Medium Taxpayers**Key Performance Indicators for Program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target value	PreliminarySelf Evaluation	Target Value		
				2023	2024	2024	2025	2026	2027
1	Percentage of large and medium taxpayers' contribution to total Department's revenues.	2020	%71	%73	%74	%74	%75	%76	%77

Appropriations 2705 Program Tax Assessment and Audit of Large and Medium Taxpayers Per Activities and Projects

(In JDs)

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
Current Expenditures		18,214,360	33,889,000	33,773,000	36,881,000	37,073,000	37,129,000
601	Estimation and Auditing large and medium taxpayers	18,214,360	33,889,000	33,773,000	36,881,000	37,073,000	37,129,000
Capital Expenditures		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
Total Program		18,214,360	33,889,000	33,773,000	36,881,000	37,073,000	37,129,000

Current Expenditures According to Program and Activities for the Years 2023 - 2027

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 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	97961	90000	80000	80000	75000	70000
	102	Unclassified Employees	773000	765000	755000	735000	750000	760000
	105	Personal Cost of Living Allowance	673144	765000	765000	665000	680000	700000
	106	Family Cost of Living Allowance	52848	90000	80000	70000	71000	73000
	111	Additional Allowance	986000	995000	975000	955000	965000	975000
	113	Transportation Allowance	194000	195000	195000	197000	198000	199000
	114	Transport Allowance	14340	34000	34000	34000	35000	36000
	116	Employees' Bonuses	3552479	6500000	6500000	6500000	6500000	6500000
	120	Contract Employees	417670	485000	480000	455000	460000	465000
	121	Fixed-term staff	0	0	0	300000	302000	304000
		Total	6761442	9919000	9864000	9991000	10036000	10082000
2121		Social Security Contributions						
	301	Social Security	586565	570000	520000	600000	610000	620000
		Total	586565	570000	520000	600000	610000	620000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	354333	383000	383000	383000	383000	383000
	202	Telecommunications Services	47499	52000	50000	52000	52000	52000
	203	Water	5299	10000	8000	10000	10000	10000
	204	Electricity	137293	165000	165000	170000	170000	170000
	205	Fuels	35572	48000	48000	50000	50000	50000
		001 Heating	16000	25000	25000	25000	25000	25000
		002 Saloon vehicles	19572	23000	23000	25000	25000	25000
	206	Maintenance of Machines, furniture and accessories	12277	15000	14000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	2038	7000	6000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	15000	17000	17000	17000	17000	17000
	209	Stationery, Publications and Office Supplies	42790	45000	45000	45000	45000	45000
	211	Cleaning services and supplies including cleaning contracts	102000	120000	120000	120000	120000	120000
	212	Insurance	3566	15000	15000	15000	15000	15000
	213	Official Travel Missions	4253	10000	5000	10000	10000	10000
	214	Goods and services expenses	104433	513000	513000	396000	533000	533000
		008 Advertisements and subscriptions	8565	45000	45000	45000	45000	45000
		028 Professional services expenditures	81000	150000	150000	170000	170000	170000
		056 Legal consultations	9000	9000	9000	9000	9000	9000
		121 Administrative expenses	5868	9000	9000	9000	9000	9000
		149 Supporting the implementation of the invoicing system	0	300000	300000	163000	300000	300000
		Total	866353	1400000	1389000	1290000	1427000	1427000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	10000000	22000000	22000000	25000000	25000000	25000000
		Total	10000000	22000000	22000000	25000000	25000000	25000000
Total of Activity			18214360	33889000	33773000	36881000	37073000	37129000
Total of Program			18214360	33889000	33773000	36881000	37073000	37129000

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

- Providing high quality service.
- 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.
- Reducing the period required for completing and auditing the file by the auditor.
- Expanding the sample if needed based on the initial auditing results and activate office and objective auditing.
- Realizing revenues expected to be collected through this program.
- Providing guidance and raising awareness through distributing the guidance bulletins to the taxpayers upon their visit and conducting guidance visits to them.

Program's main outputs and results during the years (2025 -2027):

- Increased voluntary compliance and tax commitment.
- Improving the speed and efficiency of the completion of tax files.
- Raising expected tax revenues.

The Program's challenges :

- Handling the volume of large data.
- Uneven voluntary commitment.
- Lack of trained human resources.

Actions to address challenges and improve services provided:

- Providing effective and robust data processing systems and ensure accuracy.
- Increaseing awareness and guidance for mandate holders.
- Providing qualified and trained human cadres.

Staff working in the program :

The program is implemented through a functional staff in 2024 estimated with (446) staff, including (330) males and (116) females

Appropriations directed for females and child

(In JDs)

Description	2023	2024	2025	2026	2027
Females	2,175,782	3,158,269	3,230,314	3,246,700	3,263,345
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	7,295,450	9,842,270	9,851,670	9,851,670	9,851,670
Child	5,588,004	7,538,760	7,545,960	7,545,960	7,545,960
Total appropriations directed for females	9,471,232	13,000,539	13,081,984	13,098,370	13,115,015
Total appropriations directed for Child	5,588,004	7,538,760	7,545,960	7,545,960	7,545,960

Key Performance indicators for Program

Performance Measurement Indicator		Base Year	Value	Actual value 2023	Target value 2024	Preliminary Self Evaluation 2024	Target Value		
							2025	2026	2027
1	Percentage of statements acceptance under sample system.	2020	%88.5	%91	%91	%91	%92	%93	%94

Appropriations 2710 Program Tax Assessment and Audit of Individual, Staff and Workers Per Activities and Projects
(In JDs)

Activities and Projects	Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	2027
Current Expenditures	23,887,742	33,084,000	32,942,000	33,381,000	33,444,000	33,508,000

2710 Program Tax Assessment and Audit of Individual, Staff and Workers**Appropriations 2710 Program Tax Assessment and Audit of Individual, Staff and Workers Per Activities and Projects****(In JDs)**

Activities and Projects		Actual 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026 2027	
601	Administration of estimation and auditing on individuals, employees and workers	23,887,742	33,084,000	32,942,000	33,381,000	33,444,000	33,508,000
Capital Expenditures		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
Total Program		23,887,742	33,084,000	32,942,000	33,381,000	33,444,000	33,508,000

Current Expenditures According to Program and Activities for the Years 2023 - 2027

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 2023	Estimated 2024	Re-estimated 2024	Estimated 2025	Indicative 2026	Indicative 2027
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	60422	70000	60000	40000	35000	30000
	102	Unclassified Employees	906927	865000	860000	875000	895000	910000
	105	Personal Cost of Living Allowance	886781	790000	785000	740000	745000	755000
	106	Family Cost of Living Allowance	73118	95000	65000	67000	68000	69000
	111	Additional Allowance	1039944	1045000	1035000	1075000	1100000	1120000
	113	Transportation Allowance	203607	208000	208000	208000	209000	211000
	114	Transport Allowance	35737	55000	55000	55000	55000	55000
	116	Employees' Bonuses	4470932	8000000	8000000	8000000	8000000	8000000
	120	Contract Employees	222229	415000	350000	360000	365000	375000
	121	Fixed-term staff	0	0	0	400000	401000	402000
		Total	7899697	11543000	11418000	11820000	11873000	11927000
2121		Social Security Contributions						
	301	Social Security	465811	600000	600000	600000	610000	620000
		Total	465811	600000	600000	600000	610000	620000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	112705	337000	337000	337000	337000	337000
	202	Telecommunications Services	28574	38000	35000	38000	38000	38000
	203	Water	3616	8000	7000	8000	8000	8000
	204	Electricity	55707	97000	97000	100000	100000	100000
	205	Fuels	38971	47000	47000	48000	48000	48000
		001 Heating	20000	25000	25000	25000	25000	25000
		002 Saloon vehicles	18971	22000	22000	23000	23000	23000
	206	Maintenance of Machines, furniture and accessories	5527	14000	13000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	1170	8000	3000	8000	8000	8000
	208	Repair and maintenance of buildings and accessories	13910	15000	15000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	51935	60000	60000	60000	60000	60000
	211	Cleaning services and supplies including cleaning contracts	88759	105000	105000	105000	105000	105000
	212	Insurance	5667	14000	14000	14000	14000	14000
	213	Official Travel Missions	5231	10000	6000	10000	10000	10000
	214	Goods and services expenses	110462	188000	185000	203000	203000	203000
		008 Advertisements and subscriptions	16191	55000	55000	55000	55000	55000
		028 Professional services expenditures	81000	115000	115000	130000	130000	130000
		056 Legal consultations	7000	7000	6000	7000	7000	7000
		121 Administrative expenses	6271	11000	9000	11000	11000	11000
		Total	522234	941000	924000	961000	961000	961000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	15000000	20000000	20000000	20000000	20000000	20000000
		Total	15000000	20000000	20000000	20000000	20000000	20000000
		Total of Activity	23887742	33084000	32942000	33381000	33444000	33508000
		Total of Program	23887742	33084000	32942000	33381000	33444000	33508000
		Total of Chapter	57984968	86697000	86328000	90210000	90566000	90768000

* 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.

Capital Expenditures Distributed According to Governorates

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

(In JDs)

Governorate		Estimated 2025	Indicative 2026	Indicative 2027
21	Irbid Governorate	0	0	0
22	Mafraq Governorate	0	0	0
23	Jerash Governorate	0	0	0
24	Ajloun Governorate	10,000	0	0
31	The Capital Governorate	0	0	0
32	Balqa' Governorate	0	0	0
33	Zarqa Governorate	0	0	0
34	Ma'daba Governorate	0	0	0
41	Karak Governorate	0	0	0
42	Ma'an Governorate	0	0	0
43	Tafileh Governorate	0	0	0
44	Aqaba Governorate	0	0	0
Total		10,000	0	0