

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 : 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 2026 - 2028 :

First Priority :

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

Key procedures to achieve the first priority :

- Applying 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.

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 tax evasion and avoidance.
- Number of awareness campaigns that will be implemented during 2026.
- 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.
- Developing 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.

The National objectives that the Ministry / Department contributes to achieving :

- 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.

The most important issues and challenges facing the Ministry / Department :

- Dropout in the number of qualified and experienced employees (brain-drain).
- 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.

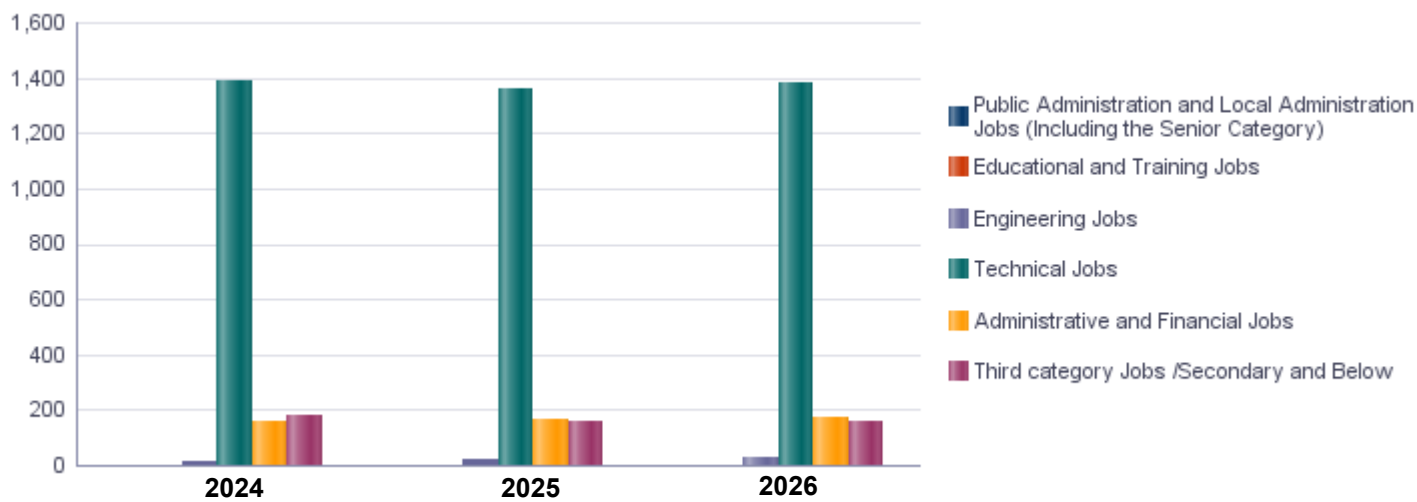
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Strategic goals of the Ministry/ Department/ Unit and Performance Measurement Indicators

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2024	2025	2025	2026	2027	2028
1 - Managing 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	1799	1832	1751	1926	2025	2085
	2 Amount of revenues from sales tax in the general budget (in million).	2020	3534	4238	4849	4710	5176	5450	5655
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	%73	%81	%75	%99	%80	%82
	2 Percentage of approved declarations to total audited declarations (achieved).	2021	%35	%46	%37	%46	%44	%42	%40
	3 Extent of voluntary compliance of taxpayers.	2020	%76	%90	%92	%92	%92.5	%93	%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	4	5	1	5	5	5
	2 Percentage of services electronically completed to total automated services.	2021	%90	%91	%90	%91	%90.9	%91	%92
	3 Number of governance standards and principles applied in the Department.	2021	9	2	2	4	4	6	6
	4 Percentage of service recipients satisfaction.	2021	%88.2	%90.2	%91.9	%91	%94	%94.5	%95
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.	2022	3	5	10	10	10	12	12
	2 Percentage of improvement in the level realized due to the participation in excellence prizes.	2019	%10	%12	%10	%12	%15	%20	%20
	3 Percentage of the Department's staff job satisfaction.	2021	%86	%91	%87.24	%93	%94	%94.8	%95

Number of Staff in the Ministry/ Department/ Unit

Group	Job	2024			2025			Preliminary 2026		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Public Administration and Local Administration Jobs	General and local administrative jobs	4	2	6	5	1	6	5	1	6
Educational and Training Jobs	Educational and training jobs	0	0	0	0	0	0	0	0	0
Engineering Jobs	Engineering jobs	9	7	16	13	10	23	14	12	26
Technical Jobs	Technical jobs	878	507	1385	870	488	1358	900	480	1380
Administrative and Financial Jobs	Administrative and financial jobs	101	57	158	110	55	165	100	70	170
Third category Jobs /Secondary and Below	Assistant administrative jobs	153	31	184	135	25	160	134	24	158
Total		1145	604	1749	1133	579	1712	1153	587	1740
Total Cost of Salaries		13953385	8291798	22245183	21666478	12764522	34431000	21568645	12619355	34188000



Most notable information about the Ministry/Department/Unit

No.	Description
1	Continuing the development of many vital sectors and topics, the most prominently 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	Indicative
			2024	2025	2025	2026	2027	2028
2705	601	Estimation and Auditing large and medium taxpayers	29441904	36881000	36454000	36975000	38029000	39071000
		Total of Program	29441904	36881000	36454000	36975000	38029000	39071000
2710	601	Administration of estimation and auditing on individuals, employees and workers	28514954	33381000	32801000	38065000	39161000	41264000
		Total of Program	28514954	33381000	32801000	38065000	39161000	41264000
2701	601	Administrative and Support Services	15940953	19948000	19213000	20038000	20165000	20278000
		Total of Program	15940953	19948000	19213000	20038000	20165000	20278000
		Total	73897811	90210000	88468000	95078000	97355000	100613000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2024	2025	2025	2026	2027	2028
2701	001	Sustaining Tax Services	222321	630000	400000	630000	630000	630000
	003	Invoicing	36627	1400000	1000000	500000	500000	500000
	004	Financial system of the department/ tax accounting to connect with the departments and taxpayers	0	900000	400000	500000	500000	500000
	005	Consultative services for projects management of Income and Sales tax Department	0	45000	45000	65000	100000	150000
	006	Computerized tax revenue management system	0	0	0	2700000	3500000	4000000
	703	Maintaining Income and Sales Tax Building/Ajloun Governorate	0	10000	10000	0	0	0
			Total of Program	258948	2985000	1855000	4395000	5230000
		Total	258948	2985000	1855000	4395000	5230000	5780000

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax Department
for the Years 2024 - 2028**

(In JDs)

Description	Actual	Estimated	Re-estimated	Estimated	Difference between estimated 2026 and re-estimated 2025	Indicative	
	2024	2025	2025	2026		2027	2028
Current Expenditure	73,897,811	90,210,000	88,468,000	95,078,000	6,610,000	97,355,000	100,613,000
Capital Expenditure	258,948	2,985,000	1,855,000	4,395,000	2,540,000	5,230,000	5,780,000
Total current and capital expenditure	74,156,759	93,195,000	90,323,000	99,473,000	9,150,000	102,585,000	106,393,000

Most notable differences between estimated appropriations for 2026 and re-estimated for 2025

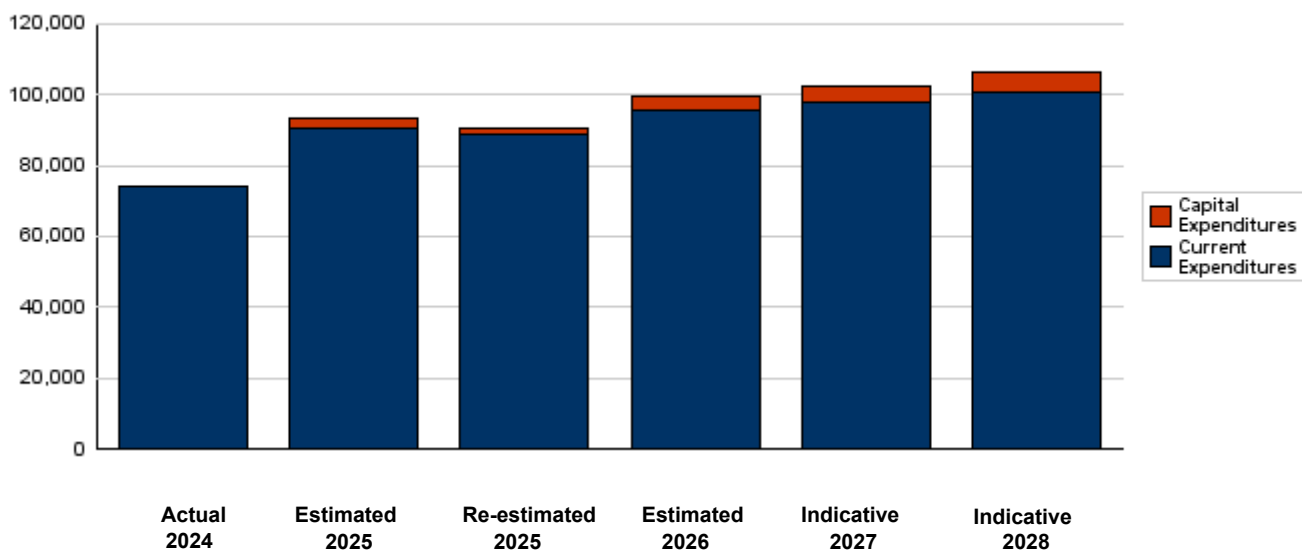
Current expenditure :

- Compensation of employees group increased by (1.285) million JDs. This increase came as a result of the natural increase in salaries and the cost of appointments for the year 2026.
- Operating expenditures appropriations increased by (225) thousand JDs.
- Allocations of other expenditures increased by (5) million JDs as a result of the increase in allocations for tax refunds (sales and income).
- Subsidies to other corporations item increased by (100) thousand JDs.

Capital expenditure :

- Capital expenditures increased by (2.54) million JDs as a result of increased allocations for some projects and decreased allocations for others, the most prominent of which are:
- Allocations of the Department's Financial Bylaw/Tax Accounting to link with the Departments and taxpayers increased by (100) thousand JDs.
- Allocations for the tax services sustainability project increased by (230) thousand JDs.
- Allocations of billing project decreased by (500) thousand JDs.
- Allocating allocations for the computerized tax revenue management system project in the amount of (2.7) million JDs.

(Thousands of JDs) Graph of the current and capital expenditures for the years 2024 - 2028



Overall Summary of Current Expenditures for the Years 2024 - 2028

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

(In JDs)

Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	251442	300000	210000	210000	202000	195000
	102	Unclassified Employees	2310466	2230000	2150000	2166000	2180000	2195000
	105	Personal Cost of Living Allowance	2354943	2225000	2075000	2065000	2085000	2100000
	106	Family Cost of Living Allowance	203511	241000	203000	205000	208000	211000
	110	Overtime Allowance	170021	750000	500000	700000	700000	700000
	111	Additional Allowance	3056675	3100000	3000000	3010000	3040000	3075000
	112	Other Allowances	209488	200000	150000	212000	216000	218000
	113	Transportation Allowance	607842	635000	608000	623000	631000	638000
	114	Transport Allowance	83549	130000	112000	127000	129000	132000
	116	Employees' Bonuses	9571470	20000000	20000000	20000000	20000000	20000000
	120	Contract Employees	1320396	1275000	1255000	1280000	1295000	1310000
	121	Fixed-term Contract Employees	0	1045000	550000	1300000	1380000	1460000
		Total	20139803	32131000	30813000	31898000	32066000	32234000
2121		Social Security Contributions						
	301	Social Security	2105380	2300000	2090000	2290000	2324000	2359000
		Total	2105380	2300000	2090000	2290000	2324000	2359000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	954345	1200000	1200000	1200000	1200000	1200000
	202	Telecommunications Services	150663	175000	175000	180000	180000	180000
	203	Water	22207	35000	35000	35000	35000	35000
	204	Electricity	300895	440000	380000	425000	450000	455000
	205	Fuels	96011	170000	170000	175000	175000	175000
	206	Maintenance of Machines, furniture and acc	51358	55000	55000	55000	55000	55000
	207	Maintenance of vehicles, equipment and acc	18302	35000	30000	35000	35000	35000
	208	Repair and maintenance of buildings and acc	30533	60000	50000	60000	60000	60000
	209	Stationery,Publications and Office Supplies	159859	165000	165000	170000	170000	170000
	211	Cleaning services and supplies including cle	282001	350000	350000	350000	350000	350000
	212	Insurance	12658	45000	30000	45000	45000	45000
	213	Official Travel Missions	3650	30000	30000	30000	30000	30000
	214	Goods and services expenses	557600	879000	755000	890000	890000	890000
		Total	2640082	3639000	3425000	3650000	3675000	3680000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	6991551	7100000	7100000	7200000	7250000	7300000
		Total	6991551	7100000	7100000	7200000	7250000	7300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	20995	40000	40000	40000	40000	40000
	306	Refunds from previous years revenues	42000000	45000000	45000000	50000000	52000000	55000000
		Total	42020995	45040000	45040000	50040000	52040000	55040000
		Total of Chapter	73897811	90210000	88468000	95078000	97355000	100613000

Overall Summary of Capital Expenditures for the Years 2024 - 2028

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

Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	510	Buildings and facilities repair and maintenance	0	10000	10000	0	0	0
	512	Operating and Sustaining Expenditures	153770	1775000	1225000	3575000	4375000	4875000
Total			153770	1785000	1235000	3575000	4375000	4875000
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations	0	45000	45000	65000	100000	150000
Total			0	45000	45000	65000	100000	150000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	105178	1155000	575000	755000	755000	755000
Total			105178	1155000	575000	755000	755000	755000
Total of Chapter			258948	2985000	1855000	4395000	5230000	5780000

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

(In JDs)

Description	2024	2025	2026	2027	2028
Females	8,291,798	12,764,522	12,619,355	12,698,933	12,780,791
Child	0	0	0	0	0
Appropriations distributed according to population index					
Females	24,398,441	27,619,080	30,683,950	32,051,650	33,746,000
Child	18,688,167	21,155,040	23,502,600	24,550,200	25,848,000
Total appropriations directed for females	32,690,239	40,383,602	43,303,305	44,750,583	46,526,791
Total appropriations directed for Child	18,688,167	21,155,040	23,502,600	24,550,200	25,848,000

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 Affairs.
- Directorate of Human Resources Development and Training
- Directorate of Planning and Studies
- Internal Control 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 (2026 -2028):

- 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.

The needs of both genders:

- 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 2025 estimated with (567) staff, including (352) males and (215) females

Appropriations directed for females and child

(In JDs)

Description	2024	2025	2026	2027	2028
Females	2,937,136	4,330,335	4,322,751	4,344,365	4,366,358
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	3,973,407	5,411,110	6,125,510	6,550,860	6,835,210
Child	3,043,461	4,144,680	4,691,880	5,017,680	5,235,480
Total appropriations directed for females	6,910,543	9,741,445	10,448,261	10,895,225	11,201,568
Total appropriations directed for Child	3,043,461	4,144,680	4,691,880	5,017,680	5,235,480

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

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		
			2024	2025		2025	2026	2027
1 Number of new services whose procedures have been simplified from the department's services.	2021	38	7	5	5	4	3	3

Appropriations 2701 Program Administration and Support Services Per Activities and Projects

(In JDs)

Activities and Projects	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027 2028	
Current Expenditures	15,940,953	19,948,000	19,213,000	20,038,000	20,165,000	20,278,000
601 Administrative and Support Services	15,940,953	19,948,000	19,213,000	20,038,000	20,165,000	20,278,000
Capital Expenditures	258,948	2,985,000	1,855,000	4,395,000	5,230,000	5,780,000
001 Sustaining Tax Services	222,321	630,000	400,000	630,000	630,000	630,000
003 Invoicing	36,627	1,400,000	1,000,000	500,000	500,000	500,000
004 Financial system of the department/ tax accounting to connect with the departments and taxpayers	0	900,000	400,000	500,000	500,000	500,000
005 Consultative services for projects management of Income and Sales tax Department	0	45,000	45,000	65,000	100,000	150,000
006 Computerized tax revenue management system	0	0	0	2,700,000	3,500,000	4,000,000
703 Maintaining Income and Sales Tax Building/Ajloun Governorate	0	10,000	10,000	0	0	0
Program / Treasury	258,948	2,985,000	1,855,000	4,395,000	5,230,000	5,780,000
Total Program	16,199,901	22,933,000	21,068,000	24,433,000	25,395,000	26,058,000

Program : 2701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	176273	180000	90000	90000	86000	84000
	102	Unclassified Employees	715892	620000	620000	625000	630000	635000
	105	Personal Cost of Living Allowance	884468	820000	820000	830000	835000	840000
	106	Family Cost of Living Allowance	79562	104000	80000	81000	82000	83000
	110	Overtime Allowance	170021	750000	500000	700000	700000	700000
	111	Additional Allowance	1159241	1070000	1070000	1070000	1075000	1085000
	112	Other Allowances	209488	200000	150000	212000	216000	218000
	113	Transportation Allowance	225455	230000	230000	233000	234000	236000
	114	Transport Allowance	38217	41000	41000	44000	44000	44000
	116	Employees' Bonuses	2580256	5500000	5500000	5500000	5500000	5500000
	120	Contract Employees	480845	460000	460000	475000	480000	485000
	121	Fixed-term Contract Employees	0	345000	200000	450000	470000	490000
		Total	6719718	10320000	9761000	10310000	10352000	10400000
2121		Social Security Contributions						
	301	Social Security	1026125	1100000	950000	1090000	1105000	1115000
		Total	1026125	1100000	950000	1090000	1105000	1115000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	479846	480000	480000	480000	480000	480000
	202	Telecommunications Services	75908	85000	85000	85000	85000	85000
	203	Water	10441	17000	17000	17000	17000	17000
	204	Electricity	124888	170000	150000	165000	185000	190000
	205	Fuels	24486	72000	72000	73000	73000	73000
		001 Heating	2901	30000	30000	30000	30000	30000
		002 Saloon vehicles	21585	42000	42000	43000	43000	43000
	206	Maintenance of Machines, furniture and accessories	23585	25000	25000	25000	25000	25000
	207	Maintenance of vehicles, equipment and accessories	15335	20000	20000	20000	20000	20000
	208	Repair and maintenance of buildings and accessories	18216	28000	28000	28000	28000	28000
	209	Stationery, Publications and Office Supplies	54987	60000	60000	60000	60000	60000
	211	Cleaning services and supplies including cleaning contracts	124118	125000	125000	125000	125000	125000
	212	Insurance	5327	16000	11000	16000	16000	16000
	213	Official Travel Missions	1993	10000	10000	10000	10000	10000
	214	Goods and services expenses	223434	280000	279000	294000	294000	294000
		008 Advertisements and subscriptions	48069	90000	90000	95000	95000	95000
		028 Professional services expenditures	135000	150000	150000	155000	155000	155000
		056 Legal consultations	24834	25000	24000	29000	29000	29000
		121 Administrative expenses	15531	15000	15000	15000	15000	15000
		Total	1182564	1388000	1362000	1398000	1418000	1423000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public institution	6991551	7100000	7100000	7200000	7250000	7300000
		104 Fund of Income and Sales Tax Department employees *	6991551	7100000	7100000	7200000	7250000	7300000
		Total	6991551	7100000	7100000	7200000	7250000	7300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	20995	40000	40000	40000	40000	40000
		Total	20995	40000	40000	40000	40000	40000
		Total of Activity	15940953	19948000	19213000	20038000	20165000	20278000
		Total of Program	15940953	19948000	19213000	20038000	20165000	20278000

Capital Expenditures According to Program and Projects for the Years 2024 - 2028

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	19997	25000	25000	25000	25000	25000
	015	Operating systems and software	97146	350000	200000	350000	350000	350000
		Total of Item	117143	375000	225000	375000	375000	375000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	105178	255000	175000	255000	255000	255000
		Total of Item	105178	255000	175000	255000	255000	255000
		Total of Project / Treasury	222321	630000	400000	630000	630000	630000
Project		003 Invoicing						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	36627	1400000	1000000	500000	500000	500000
		Total of Item	36627	1400000	1000000	500000	500000	500000
		Total of Project / Treasury	36627	1400000	1000000	500000	500000	500000
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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	0	900000	400000	500000	500000	500000
		Total of Item	0	900000	400000	500000	500000	500000
		Total of Project / Treasury	0	900000	400000	500000	500000	500000
Project		005 Consultative services for projects management of Income and Sales tax Department						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
28		Other Expenditures						
2822		Other Capital Expenditures						
	504	Studies, Research and Consultations						
	006	Computer systems studies	0	45000	45000	65000	100000	150000
		Total of Item	0	45000	45000	65000	100000	150000
		Total of Project / Treasury	0	45000	45000	65000	100000	150000

Capital Expenditures According to Program and Projects for the Years 2024 - 2028

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

(In JDs)

Program 2701 Administration and Support Services								
Project 006 Computerized tax revenue management system								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	0	0	2700000	3500000	4000000
		Total of Item	0	0	0	2700000	3500000	4000000
		Total of Project / Treasury	0	0	0	2700000	3500000	4000000
Project 703 Maintaining Income and Sales Tax Building/Ajloun Governorate								
Fund Source 102001 Capital (Treasury)								
Group	item	Description	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
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	10000	10000	0	0	0
		Total of Item	0	10000	10000	0	0	0
		Total of Project / Treasury	0	10000	10000	0	0	0
Total of Program			258948	2985000	1855000	4395000	5230000	5780000
Total of Chapter			258948	2985000	1855000	4395000	5230000	5780000

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 :

- Managing 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 :

- 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.
- 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.

Program's main outputs and results during the years (2026 -2028):

- Increasing tax revenues collected through improved estimation and auditing, 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 estimation 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 Tax taxpayer.
- Maintaining data security and protecting it from cyberattacks through ongoing screening, updating and surveillance.
- Working on 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.
- Reducing the period required to complete the file and have it audited by the auditor.
- Awareness and guidance by distributing guidance flyers to taxpayers when they visit them and making guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2025 estimated with (732) staff, including (571) males and (161) females

Appropriations directed for females and child

(In JDs)

Description	2024	2025	2026	2027	2028
Females	1,435,202	2,329,441	2,352,096	2,362,873	2,372,111
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	10,770,819	12,356,300	12,352,070	12,824,420	13,294,420
Child	8,249,989	9,464,400	9,461,160	9,822,960	10,182,960
Total appropriations directed for females	12,206,021	14,685,741	14,704,166	15,187,293	15,666,531
Total appropriations directed for Child	8,249,989	9,464,400	9,461,160	9,822,960	10,182,960

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

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	Preliminary Self Evaluation	Target Value		
			2024	2025		2025	2026	2027
1 Percentage of large and medium taxpayers' contribution to total Department's revenues.	2020	%71	%74	%75	%75	%76	%77	%78

Appropriations 2705 Program Tax Assessment and Audit of Large and Medium Taxpayers Per Activities and Projects (In JDs)

Activities and Projects	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027 2028	
Current Expenditures	29,441,904	36,881,000	36,454,000	36,975,000	38,029,000	39,071,000
601 Estimation and Auditing large and medium taxpayers	29,441,904	36,881,000	36,454,000	36,975,000	38,029,000	39,071,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	29,441,904	36,881,000	36,454,000	36,975,000	38,029,000	39,071,000

Current Expenditures According to Program and Activities for the Years 2024 - 2028

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	40000	80000	80000	80000	78000	75000
	102	Unclassified Employees	764400	735000	730000	735000	740000	745000
	105	Personal Cost of Living Allowance	755665	665000	655000	665000	670000	675000
	106	Family Cost of Living Allowance	56195	70000	56000	56000	57000	58000
	111	Additional Allowance	993353	955000	955000	960000	965000	970000
	113	Transportation Allowance	193097	197000	170000	175000	180000	183000
	114	Transport Allowance	19842	34000	26000	33000	34000	35000
	116	Employees' Bonuses	2707768	6500000	6500000	6500000	6500000	6500000
	120	Contract Employees	433713	455000	435000	440000	445000	450000
	121	Fixed-term Contract Employees	0	300000	150000	450000	460000	470000
		Total	5964033	9991000	9757000	10094000	10129000	10161000
2121		Social Security Contributions						
	301	Social Security	561234	600000	540000	600000	614000	624000
		Total	561234	600000	540000	600000	614000	624000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	366952	383000	383000	383000	383000	383000
	202	Telecommunications Services	43749	52000	52000	55000	55000	55000
	203	Water	7305	10000	10000	10000	10000	10000
	204	Electricity	106932	170000	150000	165000	170000	170000
	205	Fuels	30668	50000	50000	51000	51000	51000
		001 Heating	12005	25000	25000	25000	25000	25000
		002 Saloon vehicles	18663	25000	25000	26000	26000	26000
	206	Maintenance of Machines, furniture and accessories	14918	15000	15000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	2967	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	8494	17000	17000	17000	17000	17000
	209	Stationery, Publications and Office Supplies	44933	45000	45000	45000	45000	45000
	211	Cleaning services and supplies including cleaning contracts	102925	120000	120000	120000	120000	120000
	212	Insurance	7331	15000	10000	15000	15000	15000
	213	Official Travel Missions	398	10000	10000	10000	10000	10000
	214	Goods and services expenses	179065	396000	288000	388000	388000	388000
		008 Advertisements and subscriptions	2825	45000	25000	45000	45000	45000
		028 Professional services expenditures	150000	170000	170000	175000	175000	175000
		056 Legal consultations	9000	9000	9000	9000	9000	9000
		121 Administrative expenses	8153	9000	9000	9000	9000	9000
		149 Supporting the implementation of the invoicing system	9087	163000	75000	150000	150000	150000
		Total	916637	1290000	1157000	1281000	1286000	1286000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	22000000	25000000	25000000	25000000	26000000	27000000
		Total	22000000	25000000	25000000	25000000	26000000	27000000
		Total of Activity	29441904	36881000	36454000	36975000	38029000	39071000
		Total of Program	29441904	36881000	36454000	36975000	38029000	39071000

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 :

- Managing 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 :

- 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.
- 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.

Program's main outputs and results during the years (2026 -2028):

- Increasing 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 Tax taxpayer.
- Providing qualified and trained human cadres.
- Reducing the period required to complete the file and have it audited by the auditor.
- Awareness and guidance by distributing guidance flyers to taxpayers when they visit them and making guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2025 estimated with (413) staff, including (210) males and (203) females

Appropriations directed for females and child

(In JDs)

Description	2024	2025	2026	2027	2028
Females	3,919,460	6,104,746	5,944,508	5,991,695	6,042,322
Child	0	0	0	0	0
Appropriations directed according to population index					
Females	9,654,214	9,851,670	12,206,370	12,676,370	13,616,370
Child	7,394,717	7,545,960	9,349,560	9,709,560	10,429,560
Total appropriations directed for females	13,573,674	15,956,416	18,150,878	18,668,065	19,658,692
Total appropriations directed for Child	7,394,717	7,545,960	9,349,560	9,709,560	10,429,560

Key Performance indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target value	PreliminaySelf Evaluation	Target Value		
			2024	2025		2025	2026	2027
1 Percentage of statements acceptance under sample system.	2020	%88.5	%91	%92	%92	%93	%94	%95

Appropriations 2710 Program Tax Assessment and Audit of Individual, Staff and Workers Per Activities and Projects

(In JDs)

Activities and Projects	Actual 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027 2028	
Current Expenditures	28,514,954	33,381,000	32,801,000	38,065,000	39,161,000	41,264,000
601 Administration of estimation and auditing on individuals, employees and workers	28,514,954	33,381,000	32,801,000	38,065,000	39,161,000	41,264,000

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

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027 2028	
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	28,514,954	33,381,000	32,801,000	38,065,000	39,161,000	41,264,000

Current Expenditures According to Program and Activities for the Years 2024 - 2028

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 2024	Estimated 2025	Re-estimated 2025	Estimated 2026	Indicative 2027	Indicative 2028
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	35169	40000	40000	40000	38000	36000
	102	Unclassified Employees	830174	875000	800000	806000	810000	815000
	105	Personal Cost of Living Allowance	714810	740000	600000	570000	580000	585000
	106	Family Cost of Living Allowance	67754	67000	67000	68000	69000	70000
	111	Additional Allowance	904081	1075000	975000	980000	1000000	1020000
	113	Transportation Allowance	189290	208000	208000	215000	217000	219000
	114	Transport Allowance	25490	55000	45000	50000	51000	53000
	116	Employees' Bonuses	4283446	8000000	8000000	8000000	8000000	8000000
	120	Contract Employees	405838	360000	360000	365000	370000	375000
	121	Fixed-term Contract Employees	0	400000	200000	400000	450000	500000
		Total	7456052	11820000	11295000	11494000	11585000	11673000
2121		Social Security Contributions						
	301	Social Security	518021	600000	600000	600000	605000	620000
		Total	518021	600000	600000	600000	605000	620000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	107547	337000	337000	337000	337000	337000
	202	Telecommunications Services	31006	38000	38000	40000	40000	40000
	203	Water	4461	8000	8000	8000	8000	8000
	204	Electricity	69075	100000	80000	95000	95000	95000
	205	Fuels	40857	48000	48000	51000	51000	51000
		001 Heating	24500	25000	25000	27000	27000	27000
		002 Saloon vehicles	16357	23000	23000	24000	24000	24000
	206	Maintenance of Machines, furniture and accessories	12855	15000	15000	15000	15000	15000
	207	Maintenance of vehicles, equipment and accessories	0	8000	3000	8000	8000	8000
	208	Repair and maintenance of buildings and accessories	3823	15000	5000	15000	15000	15000
	209	Stationery, Publications and Office Supplies	59939	60000	60000	65000	65000	65000
	211	Cleaning services and supplies including cleaning contracts	54958	105000	105000	105000	105000	105000
	212	Insurance	0	14000	9000	14000	14000	14000
	213	Official Travel Missions	1259	10000	10000	10000	10000	10000
	214	Goods and services expenses	155101	203000	188000	208000	208000	208000
		008 Advertisements and subscriptions	25813	55000	45000	55000	55000	55000
		028 Professional services expenditures	115000	130000	130000	135000	135000	135000
		056 Legal consultations	7000	7000	7000	7000	7000	7000
		121 Administrative expenses	7288	11000	6000	11000	11000	11000
		Total	540881	961000	906000	971000	971000	971000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years revenues	20000000	20000000	20000000	25000000	26000000	28000000
		Total	20000000	20000000	20000000	25000000	26000000	28000000
		Total of Activity	28514954	33381000	32801000	38065000	39161000	41264000
		Total of Program	28514954	33381000	32801000	38065000	39161000	41264000
		Total of Chapter	73897811	90210000	88468000	95078000	97355000	100613000

* Shall be disbursed as Per instructions issued by the Minister of Finance according to the Director General's recommendations.