



HASHEMITE KINGDOM
Of JORDAN
Ministry of Finance
Income & Sales Tax department

Business Continuity Policy

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Distribution

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Approval

Name	Position	Signature	Date
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ISTD recognises at senior levels the need to ensure that its business operates smoothly and without interruption for the benefit of its citizens, and other stakeholders.

In order to provide such a level of continuous operation, ISTD has implemented a Business Continuity Management System (BCMS) in line with the international standard for business continuity, ISO 22301. Top management is committed to supporting and funding this system.

The operation of this BCMS has many benefits for the business, including:

- Protection of revenue streams and company profitability
- Ensuring the supply of services to Tax Payer
- Compliance with legal and regulatory requirements
- Maintaining BC requirements
- High Availability for Services Providing through ISTD
- Ensuring all electronic services are available on demand

It is important to understand which areas of the business are currently within the umbrella of the BCMS and which are excluded. The boundaries of the BCMS as implemented within ISTD are defined within the document entitled *Business Continuity Context, Requirements and Scope*. It is recommended that this document should be reviewed in conjunction with this policy.

The purpose of this document is to define an overall policy with regard to business continuity that is appropriate to the purpose of ISTD, and includes:

- A framework for setting business continuity objectives
- A commitment to satisfying applicable requirements
- A commitment to continual improvement of the BCMS

This BCMS Policy is available in both paper and electronic form and will be communicated within the ISTD and to all relevant stakeholders and interested third parties, as appropriate.

The following policies and procedures support this Business Continuity Policy:

- Business Continuity Management Plan
- Business Impact Analysis Process
- Business Continuity Strategies
- Business Continuity Plan

Setting Business Continuity Objectives 2.1

The high-level objectives for business continuity within ISTD are defined within the document *Business Continuity Context, Requirements and Scope*. These are fundamental to the nature of the business and should not be subject to frequent change.

These overall objectives will be used as guidance in the setting of lower level, more short-term objectives for business continuity planning within an annual cycle timed to coincide with organisational budget planning. This will ensure that adequate funding is obtained for the improvement activities identified. These objectives will be based upon a clear understanding of the overall business requirements and how they may change during the year.

Business continuity objectives will be documented in the *Business Continuity Management Plan* for the relevant financial year, together with details of a plan for how they will be achieved. Once approved, this plan will be reviewed on a once a year basis as part of the management review process, at which time the objectives will also be reviewed to ensure that they remain valid. If amendments are required, these will be managed through the organisational change management process.

Commitment to Satisfying Applicable Requirements 2.2

Commitment to the delivery of business continuity extends to senior levels of the ISTD and will be demonstrated through this Business Continuity Policy and the provision of appropriate resources to establish and develop the Business Continuity Management System.

Top management will also ensure that a systematic review of performance of the programme is conducted on a regular basis to ensure that quality objectives are being met and quality issues are identified through the audit programme and management processes. Management Review can take several forms including departmental and other management meetings.

Within the field of Business Continuity Management, there are a number of key roles that need to be undertaken to ensure the success of the BCMS and protect the business from risk.

The Business Continuity Manager shall have overall authority and responsibility for the implementation and management of the Business Continuity Management Quality system, specifically:

- The identification, documentation and fulfilment of applicable requirements
- Assigning authorities and responsibilities for the implementation, management and improvement of BCM processes
- Integration of business processes with the BCMS
- Compliance with statutory, regulatory and contractual requirements in the management of assets used to deliver services
- Reporting to top management on performance and improvement of the BCMS

- It is also the responsibility of the Business Continuity Manager to ensure that employees understand the roles they are required to fulfil and that they have appropriate skills and competence to do so.

ISTD will ensure that all employees involved in business continuity management are competent on the basis of appropriate education, training, skills and experience.

The skills required to ensure business continuity will be determined and reviewed on a regular basis together with an assessment of existing skill levels within ISTD. Training needs will be identified and a plan maintained to ensure that the necessary competencies are in place.

Training, education and other relevant records will be kept by the HR Department to document individual skill levels attained.

Full details of the responsibilities associated with each of the required roles and how they are allocated within ISTD are given in a separate document entitled *Business Continuity Management Roles, Responsibilities and Authorities*.

ISTD makes use of various third parties, both internal and external, in the delivery services to its Citizens. Where this involves the operation of a business process, or a part of the process on behalf of ISTD, that falls within the defined scope of the BCMS, this is identified in the *Business Continuity Management Plan*.

In all cases, ISTD will retain governance of the relevant BCM processes by demonstrating:

- Accountability for the process
- Control of the definition of and interface to the process
- Performance and compliance monitoring
- Control over process improvements

This will be evidenced by documents and records such as contracts, meeting minutes and performance reports.

Continual Improvement of the BCMS 2.3

ISTD's policy with regard to Continual Improvement of the BCMS is to:

- Continually improve the effectiveness of the Business Continuity Management System across all areas within scope ➤
- Enhance current processes to bring them into line with good practice as defined within ISO 22301 ➤
- Achieve ISO 22301 certification and maintain it on an on-going basis ➤
- Increase the level of proactivity (and the business perception of proactivity) with regard to the on-going management of business continuity ➤
- Achieve an enhanced understanding of and relationship with the business units to which the BCMS applies ➤
- Review relevant metrics on an annual basis to assess whether it is appropriate to change them, based on collected historical data and feedback from relevant sources ➤

- Obtain ideas for improvement via regular review meetings with stakeholders and document them in a Continual Improvement Plan
- Review the Continual Improvement Plan at regular management meetings in order to prioritize and assess timescales and benefits

Ideas for improvements may be obtained from any source including Citizens , Tax Payer, Suppliers, employees, risk assessments and audits. Once identified they will be added to the Continual Improvement Plan and evaluated by the staff member responsible for Continual Improvement.

As part of the evaluation of proposed improvements, the following criteria will be used:

- Cost
- Business Benefit
- Risk
- Implementation timescale
- Resource requirement

If accepted, the improvement proposal will be prioritized in order to allow more effective planning.

Approach to Managing Risk 2.4

Risk management will take place at several levels within the Business Continuity Management System, including:

- Business continuity management planning – risks to the achievement of objectives
- Business continuity risk assessment
- Assessment of the risk of changes as part of the business change management process
- At the project level as part of the management of significant business change

High level risk assessments will be reviewed on an annual basis, or upon significant change to the business environment. For more detail on the approach to risk assessment please review the document *Risk Assessment and Treatment Process*.

Once in place, regular reviews must take place of how well business continuity management processes and procedures are being adhered to. This will happen at three levels:

- Structured regular management review of conformity to policies and procedures within ISTD
- Internal audit reviews against the ISO 22301 standard by the Third Party.
- External audit against the standard in order to gain and maintain certification to ISO22301

Details of how internal audits will be carried out can be found in the *Procedure for Internal Audits*.

Control of Documents and Records 2.5

All business continuity management policies and plans that form part of the BCMS must be documented. The way in which these documents are created and managed through their lifecycle is set out in *Procedure for the Control of Documented Information*.

All documents in the BCMS are uniquely numbered and the current versions are tracked – see document *Business Continuity Management System Documentation Log*.

The keeping of records is a fundamental part of the Business Continuity Management System. Records are key information resources and represent evidence that processes are being carried out effectively.

The controls in place to manage records are also defined in the document *Procedure for the Control of Documented Information*.

Emergency Protocol 2.6

In the event of a fire or any other emergency, the first and foremost priority is the safety of all humans .

Ensuring that everyone is safe comes before any other action. Once human life is secured, efforts should focus on protecting critical areas , particularly the data center, which hosts essential systems and services. At the same time, steps must be taken to preserve important information assets, ensuring that data and records remain intact and secure to support business continuity and minimize operational impact.

Management responsibilities 2.7

It is important that all employees with management responsibility ensure that ISTD Business continuity-related policies and procedures are followed by staff (both internal employees and contractors) within their supervision at all times. Any instances of non-compliance must be identified and addressed through normal management channels, including disciplinary action where appropriate.