

Procedures of Income and Sales Tax Department regarding human rights

Income and Sales Tax Department considers the issue of human rights an important priority in all aspects and takes many measures regarding it. All tax legislations including laws, regulations and instructions have been reviewed in accordance with International human rights agreements and charters ratified by the Hashemite kingdom of Jordan and they are compatible to those agreements.

The most important procedures of the department concerning human rights:

First: The rights of the weakest categories and their need for protection.

Women's rights

1. Tax legislations stipulate that it is not allowed for a husband to obtain his wife's exemption or to combine his income with his wife's income without his wife consent.
2. Tax legislations stipulate that it is allowed to a female breadwinner to get all dependency exemptions that a male breadwinner takes.
3. Tax legislations stipulate that a woman has a right to entitle to her personal exemption without a husband consent.
4. Benefiting from the difference of exemptions granted to a taxpayer, his wife and their dependents to a limit not exceeding the total exemptions of (JD23,000)
5. The treatment is equal in the department in accordance with the applicable legislation in the Civil Service regulation and internal instructions which do not discriminate between males and females
6. Females are occupying advanced positions in the department as an assistance of the Director General, a director, a head of a divisions, a head of a sub – division, a supervisor and a chairwoman of liaison officer committee.

7. The department has a monthly prize for a distinguished employee of the month based on fairness and objectivity for choosing the employees considering all categories.

Rights of the child

Tax legislations stipulate that many children's supplies are exempt from General Sales Tax.

1. Formulas prepared specially for feeding children and disabled and nutrition formulas prepared only as food for special medical conditions are subject to zero rate tax which means they are free from any tax burden.
2. Books and publications including school books are subject to zero rate sales tax which means that they are free from any tax burden.
3. Pharmaceutical products including children's medicine are subject to a reduced sales tax rate of 4%.
4. School uniform and the fabrics of school uniform are subject to a reduced sales tax rate of 4%.
5. Education provided in kindergartens, schools, colleges and universities and so on are exempt from the General Sales Tax.
6. Schools tools used by students as erasers, sharpeners, pens, pencils, colouring pens, school bags, school notebooks, university lecture notebooks, geometry boxes and rulers are exempt from General Sales Tax.

Rights of persons with disabilities

1. Tax legislations in force stipulate that income of a blind and a person with total disability from an employment or a craft or a profession is exempt from income tax.
2. Tax legislations in force stipulate that people with special needs are exempt from sales tax as their purchases and imports are subject to zero rate tax pursuant to the provisions of Article 22/A/2 of the General Tax law.
3. Employing number of disabled persons in the department.
4. The department has a special method for dealing with disabled employees, allowing them to sign manually instead of using a time stamp machine if there is a disability in upper limbs.
5. The department prepares all its buildings in all governorates to serve disabled people and provides them special parking.
6. The department gives the priority to disabled, old and sick persons when they ask for any tax service.
7. The department provides wheelchairs to disabled persons to help them when visiting the department.
8. The department assigns qualified employees who have specialized courses in all directorates for helping disabled persons, following up their transactions and delivering them when completing.

D - Rights of the elderly:

1. End of service remuneration which is less than JD15000 is exempt from income tax as a privilege for the elderly.
2. The first JD 2500 of the total amount of a pension is exempt from income tax as a privilege for the elderly.

3. Tax legislations stipulate that it is allowed to a taxpayer to support the parents.

Second: Economic, Social and Cultural Rights

A- The right to adequate standard of living

1. The department sets price lists of meals and items provided by popular restaurants to ensure suitable prices and amounts for citizens. If the restaurants comply with these prices, they are exempt from General Sales Tax.
2. Total amount of income derived by a person from agriculture inside the Kingdom is exempt from income tax whether this income is for a natural or a legal person to encourage the agricultural production, while in the past the first JD 75000 was exempt from income tax for the legal person only.
3. ISTD employees and the Social Committee support the families of a deceased employee who was on the job irrespective the degree, the category or the gender with a financial assistance of JD8000.

B - The Right to Health

1. Health insurance cost paid by the employer to the employees and their dependents is accepted as an expense in accordance with the provisions of the income tax law in force.
2. Most kinds of medicine are subject to a reduced sales tax of 4%.
3. Medical expenses of a taxpayer and the dependents are allowed as deduction from the income

C- Cultural Rights Related to Awareness and Spreading of the Concept of Human Rights

1. Art festivals held in the kingdom and their service suppliers are exempt from custom fees, income tax, special tax and general sales tax.
2. The department held workshops on gender to directors and heads of divisions
3. Laws, regulations and instructions are available on the department's website and social media sites to introduce taxpayers their rights and duties.
4. A template of the right to obtain an information is available on internal and external websites of the department which is easily accessible to taxpayers.
5. There is a method to receive any complaints, inquiries or suggestions received by the Department in order to serve taxpayers and citizens dealing with the Department through:
 - A. Complaints phone.
 - B. Suggestions and Complaints boxes.
 - C. Through the complaints boxes on the website.
 - D. By the department's email.
 - E. Through the department's pages on social media sites.
6. The department has communication center to answer citizens' inquiries and provide advice and guidance.
7. The department adapts open doors policy to meet the Director General without a prior appointment daily.
8. Prizes which their values are less than JD 1000 are exempt from income tax.
9. The department allows taxpayers to access services electronically by getting a user ID and a password.

10. Electronic communication with taxpayers is available through cell phone messages and emails to deliver any guidance or information related to them.
11. The department assigns an internal site for knowledge as a comprehensive data base for all employee's needs whether they are legislative or procedural.
12. There is a television broadcasting of an electronic bulletin and daily press report sent electronically to the employees for awareness and guidance. A knowledge site is assigned only to the employees and an external one for taxpayers and citizens.

Third: Civil and Political Rights

The Right to Asylum

The department has implemented all Cabinet decisions that stipulate granting tax exemptions to logistic services related to provide support for refugees.