

2001 25

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2001 25

(75)

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Abstract:

The object of this study is to determine the aspects of Income Taxation in general and in Jordan in especial, and to determine the most important changes in the Income Tax's Law number 25 to the year 2001 comparing with others laws before this year.

The study used two methods, Descriptive and Predictive in preparing this study. The study was applied on all employees in consultant offices, taxation predictors, accounting editors and company's accouters.

(75) Persons were distributed on these groups; many static methods were used in this study such as average, standard division ... etc, in addition to one sample T-test and F-test.

The study come out with the result that there are a lot of effects according to the last changes in the Income Taxation Law in improving the collection of Taxation Revenue in Jordan.

The study recommended on the important of making work shops for the employees in order to increase their understand to the law of income tax and sales tax , and to let the government make a review for the context of each laws to make the changes according to Jordan's economic required.

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2001 25

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2001 25

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2001 25

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2001 25

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(0.05) :Ho

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(1933)

(1935)

(1936)

(26)

(1945)

(%) 3

(%20)

.(2004) (2003)

(1948)

(1951)

(50)

(1954)

(12)

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.(2004) (2004

(25)

(1964)

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(1987) (1992) (1983)

(1982) (34)

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(1983) (1998)
(57) (1985)

(4) (1989) .
(1995) . 1991/1/1
1985 (57) (1995) (14)
) 1996/1/1
.(
2001 /

(25)
2002/1/1 2001
2001/ 6/5
(2004)

(75)
Packager for Social
Science Statistical) SPSS
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(1) (75) : .1
% 94,7

(1)

94,7	71	
5,3	4	
100	75	

(2)

: .2

30

(2)

25.3	19	30
37.3	28	40-30
26.7	20	50-41
10.7	8	50
100	75	

: .3

%85

(3)

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(3)

14,7	11	5
18,7	14	10-5
29,3	22	15-11
21,3	16	20-16
16	12	20
100	75	

: .4

.(4)

(4)

21,3	16	
18,7	14	
42,7	32	
9,3	7	
8	6	
100	75	

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$$4 \div 1 + 2 + 3 + 4 = (2,5)$$

(2.5)

(5)

(2.5)

(5)

0.54	3.03		.1
0.61	2.89		.2
0.40	3.05		.3
0.74	3.07		.4
0.79	2.75		.5
0.71	3.11		.6
0.68	2.79		.7
07	2.86		.8
0.87	30.4		.9
0.75	3.10		.10

0.73	2.95		.11
0.87	2.7		.12
0.51	2.93		.13
0.6	3.2		.14
0.55	2.59	%50	.15
0.58	2.66	3	.16
0.53	2.97		.17
0.62	3.05		.18
0.63	3.34		.19
0.71	2.85	%25	.20

(6)

(6)

-	13.3	70.7	16.0		.1
-	24.0	62.7	13.3		.2
-	5.3	84.0	10.7		.3
-	5.3	57.3	26.7		.4
4.0	34.7	44.0	17.3		.5
4.0	8.0	61.3	26.7		.6
4.0	24.0	61.3	10.7		.7
-	45.3	41.3	13.3		.8
1.4	26.0	45.2	27.4		.9
5.5	17.8	60.3	16.4		.10

-	28.8	46.6	24.7		.11
2.7	41.1	39.7	16.4		.12
-	16.4	74.0	9.6		.13
-	9.9	60.6	29.6		.14
2.7	35.6	61.6	-	%50	.15
-	39.4	54.9	5.6	3	.16
-	15.1	72.6	12.3		.17
-	16.4	61.6	21.9		.18
-	8.2	49.3	42.5		.19
5.6	16.7	65.3	12.5	%25	.20

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(0,05))

One Sample -T-test

(2.94)

(2.5)

(0.309)

" T "

(82.447)

" T "

(1.98)

(7)

(7)

		()		
0.001	74	82.447	0.309	2.94

(ANOVA)

(5.66)

" F "

, (0.422)

" F "

(8)

(ANOVA)

: (8)

يعملون فيها.

	(F)	(F)					
0.792	5.66	.422	0.04152	4	.166		
			0.09846	70	6.892		
			0.09538	74	7.058		

:

" F "

, (0.897)

" F "

(ANOVA)

(5.66)

(9)

(ANOVA)

(9)

	()	()					
0.471	5.66	0.897	0.0860	4	0.344		
			0.09592	70	6.714		
			0.09538	74	7.058		

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.1

.2

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	(.)	
		.2
		.3
		.4
		.5
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	.1982	.1
	2003	.2
		.3
	"	.4
	2001	
	www.mafhoum.com/syr/articles/jlaylati/jlaylati.htm Available:	
	-	.5
	2007	
	Available: www. syrianfinance.org/servers/gallery/20071001-052942. doc.	
	.1987	.6
	.1992	.7
		.8
	.1998	
	-	.9
		.1995

				.10
			.1983	
	2004			.11
				.12
			.1972	
				.13
			.2000	
	.2004	"	"	.14
.1987				.15
	.1991			.16
		.2001	(25)	.17
		.1985	(57)	.18
	.1983			.19
(2003-1999)				.20

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