أثر قانون ضريبة الدخل المؤقت رقم (28) لسنة 2009 في تشجيع الأردن الاستثمار في الأردن

The Impact of The Temporary Income Tax Law No, 28, 2009 on Encouraging Investment in Jordan

إعداد الطالب

مصطفى حسين رحال

تفويض

أنا الطّالب مصطفى حسين موسى رحّال أفوّض جامعة الشّرق الأوسط بتزويد نسخ من رسالتي ورقيًا وإلكترونيًا للمكتبات ، أو المنظمات ، أو الهيئات والمؤسسات المعنيّة بالأبحاث والدّراسات العلميّة عند طلبها.

الاسم : مصطفى حسين موسى رحال

التاريخ: ٢٠٠١/١١ ١٠٠

التوقيع: رجا

قرار لجنة المناقشة

نوقشت هذه الرسالة وعنوانها

" أثر قانون ضريبة الدخل المؤقت رقم (28) لسنة 2009 في تشجيع الاستثمار في الأردن" وأجيزت بتاريخ 9 / 1 / 2011

الدكتور: ظاهر شاهر القشي رئيسًا / جامعة الشرق الأوسط

الدكتور: عبدالله أحمد الدّعاس مشرفًا / جامعة الشرق الأوسط

الدكتور: حسام الدين خداش ممتحنا خارجيًا / الجامعة الهاشمية

. :

•

•

.

•

•

(

••••

| | T | |
|----|---|-----|
| | | |
| | | .1 |
| | | .2 |
| | | .3 |
| | | .4 |
| | | .5 |
| | | .6 |
| | | .7 |
| | | .8 |
| | | .9 |
| | | .10 |
| 2 | | 1:1 |
| 4 | | 2:1 |
| 5 | | 3:1 |
| 6 | | 4:1 |
| 7 | | 5:1 |
| 8 | | 6:1 |
| 9 | | 1:7 |
| 10 | | 8:1 |
| 13 | | 1:2 |
| 13 | | 2:2 |
| 14 | | 3:2 |
| 17 | | 4:2 |
| 17 | | 5:2 |

| 21 | | | 6:2 |
|----|------|---|------|
| | (28) | | |
| 26 | | | 7:2 |
| 27 | | 1 | :7:2 |
| | | | |
| 30 | | 2 | :7:2 |
| 32 | | | 8:2 |
| | | | |
| 40 | | | 9:2 |
| 43 | | : | 1:3 |
| 43 | | | 2:3 |
| 43 | | : | 3:3 |
| 44 | | 4 | 4:3 |
| 45 | | ! | 5:3 |
| 46 | | | 6:3 |
| 47 | | | 7:3 |
| 47 | | 1 | 8:3 |
| 47 | | 9 | 9:3 |
| 48 | | 1 | .0:3 |
| 59 | | 1 | .1:3 |
| 52 | | | 1:4 |
| | | | |
| 59 | | | 2:4 |
| 59 | | 1 | :2:4 |

| 60 | | 2:2:4 |
|----|--|-------|
| 62 | | 3:2:4 |
| 63 | | 4:2:4 |
| 65 | | 5:2:4 |
| 66 | | 6:2:4 |
| 69 | | |
| 72 | | |
| | | |
| | | |
| 67 | | |
| 79 | | |
| | | |

| 45 | | 1 | 3 |
|----|---------------------|---|---|
| 46 | - | 2 | 3 |
| 52 | | 3 | 4 |
| 55 | | 4 | 4 |
| 58 | | 5 | 4 |
| 59 | (28) | 6 | 4 |
| 61 | (SMIRNOV) 2009 (28) | 7 | 4 |
| 62 | 2009 (28) | 8 | 4 |
| | | | |

| | 2009 | (28) | | | |
|----|------|------|------|----|---|
| 65 | (28) | | 2009 | 10 | 4 |
| 67 | (28) | | 2009 | 11 | 4 |

| 81 | | 1 |
|----|--------|---|
| 82 | | 2 |
| 88 | | 3 |
| 90 | (SPSS) | 4 |

أثر قانون ضريبة الدخل المؤقت رقم (28) لسنة 2009 في تشجيع الاستثمار في الأردن

مصطفى حسين رحال

2009 (28)

(85) (140) (120) -)

.(

).

:

2009 (28) -1

2009 (28) -2

.

(0.05) -3
2009 (28)
.
(0.05) -4
2009 (28)

.

.

The Impact of the Temporary Income Tax Law No. (28), 2009 on Promoting Investment in Jordan

Prepared by the Student Mustafa Hussein Rahhal

Supervised by Dr. Abdullah Ahmad Al-Da'as

Abstract

The current study aimed at investigating the impact of the Temporary Income Tax Law No. (28), 2009 on promoting investment in Jordan.

The researcher adopted the analytical descriptive statistics in analyzing the data

The data collected by questionnaires which was distributed on (120) institutions out of (140) institutions, (85) questionnaires were returned. Using arithmetic means and standard deviations, and the following tests: nonparametric tests, Simrnov, Mann-Whitney, and Kruskal-Wallis the study reached the following results:

- 1- There is no impact for the Temporary Income Tax Law No. (28), 2009 on raising the investment in Jordan.
- 2- There is an impact for the Temporary Income Tax Law No. (28), 2009 regarding the encouraging incentives set by the Investment Encouraging Law regarding promoting investment in Jordan.
- 3- There are no statistical indicative differences on the level of the indicator (0.05) in benefiting from the Temporary Income Tax Law No. (28), 2009 in raising the investment in Jordan regardless of the nature of the investor.

4- There are no statistical indicative differences on the level of the indicator (0.05) in benefiting from the Temporary Income Tax Law No. (28), 2009 in raising the investment in Jordan regardless of the nationality of the investor.

The study were recommended that there is a need to issue a modern and an up to date income tax law. The necessity to grant the investment sectors more encouraging incentives, and it is important to carry out more studies in this field particularly in other unstudied sectors.

: **1:1**

:

(8 2003)

:

•

2006). (2

:

28 1933

2009 28

: **2:1**

1933

)

(10 2003 3:1 -: 2009 28 -1 2009 28 -2 2009 28 -3) 2009 28 -4 (2009 28 -5

-6

4:1 -: 2009 28 -1 -2 2009 28 -3 2009 (28) . (-4 (28) 2009 . (-5 (28) 2009 . () -6

2009

(28)

: 5:1

(28)

):

·

:

.1

) (مؤسسة تشجيع الاستثمار)

.2

.3

:

.

: 6:1

:

: 1

.2

7:1

: 8:1

2009 28 : -1

. 2010/1/1

: -2

16 : -3

1995

: -4

: -5

(1985 57)

 (1985 57
)

 : -7

 (1995 16
)

 : -8

 (1995 16
)

 : -9

-10

<u>:</u>

28 : 2009

<u>: 1:2</u>

<u>: 2:2</u>

" :

(4-3 2005)

•

, •

•

(6 2005).

: .

: -

.(20 2006)

;

: -

.

(49 1999).

:

(1995).

(141 1993).

(50 2000). : 4:2

<u>: 5:2</u>

•

(2006).): (5 2005 1985 57 (1933)) (1935) (1936) (26) (1945) (%3) (%20) (1948) (1951) (50) (1954) (12)

(25) (1964) -

п

(34)

(1982)

(57) (1985) -

. 1985/10/1

(57)

```
1989 (4)
 1985 (57) ( 1989
          1990 /12/31 1989/1/1
      1989 (40)
)
  1985 57 ( 1989
         . 1991/11/1 1989/11/1
          1992 (4) -
       )
                      ( 1992
      1985 (57)
                      1991/11/1
             1995 (14) -
        1985 (57) (1995
             1996 /6 /1
             2001 (25) -
      1985 (57) ( 2001
             2002/1/1
           2003 (39) -
      1985 (57) (2003
              2003/4/30
```

) 2004 (18) 1985 (57) (2004
2004 /6 /1

) 2004 (31) 1985 (57) (2004
2004 /8/16

(2009) 25 . 2010/1/1

: 2009 28 6:2

.2010

%30 % 35

%24 % 14

. 75

/ 24 (24) 12 % 7 36 % 14 % 1 % 1 2010). (14) <u>1:6:2</u>

. %14

% 7 :

12

:

(3 2) (%14) -1

(% 24) -2

(% 30) -3

: 2:6:2

-:

12000 -

24000

3:6:2

_

. 75 -

: : 4:6:2

.

_

_

24

: : 5:6:2

: (% 50)
: : 6:6:2

7:6:2

25

(http://www.mfa.gov.jo)

•

000،00

.1

_.2

.3

. 2008

. .4

.

.5

.6

.

.

<u>-:</u> <u>2:7:2</u>

) :

- 1

-2

%15

.

- 3

. %25

- 4

). (1995 3) 5

() %25() %50() %75

- 6 %25

.7

•

.8

(1995 16)

| | <u>:</u> | : 8:2 |
|---|----------|-------|
| | | |
| | | |
| | -: | |
| | | 1.0.0 |
| ÷ | : | 1:8:2 |
| | (1996) | |
| | <u>:</u> | |

| | | (1997) | 2 |
|-----|-----|----------|-------|
| | | : | |
| | | <u> </u> | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| %66 | : | | |
| | | | |
| | | | |
| | | | 0/.00 |
| | | | %36 |
| | %96 | | |
| | | | |
| | | | |
| | | (1997) | 3 |
| | | | |

.4 **(1999)**

(1995) (14) (1995) (16)

:

-% **74**

%64

| <u>:"(1999 – 1990)</u> | | ": | (2001) | | .5 |
|--------------------------|-----|----|--------|------|----|
| | | | | | |
| • | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 252 | | | | |
| | 252 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | 2001 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | • | | |
| | | | | | |
| | | (_ | 2002) | | -6 |

<u>(2006)</u> -7

(2007) - 8

.

| | | | : | | 2:8:2 |
|--------------------------------|-------------|----------------|------------|--------------------|----------------|
| " The Role of the tax | System of | ". | (0200)(H | <u>Iohots,Vikt</u> | or) -1 |
| Ukraine, Rusia. And Ka | zakhstan ir | <u>attract</u> | ing foreig | gn Investme | ents" |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | • | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| " <u>Nigeria's New Investm</u> | ent: | (2001) | (Oluwol | Obayomi) | 2 |
| | | | | Laws Re | visited" |

9:2

()

· : .1 15 1985 57 : .2

2009 28

•

<u>: 1:3</u>

-:

<u>: 2:3</u>

<u>: 3:3</u>

.

(45) (45) (50)

) . (

<u>: 4:3</u>

(120)

(1) (85)

.

(1)

| %68 | 31 | 40 | 45 | |
|-----|----|-----|-----|--|
| %50 | 25 | 40 | 50 | |
| %64 | 29 | 40 | 45 | |
| %61 | 85 | 120 | 140 | |

<u>: 5:3</u>

. (2)

(2)

_

| %15.3 | 13 | | |
|-------|----|----|--|
| %84.7 | 72 | | |
| %92.9 | 79 | | |
| %7.1 | 6 | | |
| %18.8 | 16 | | |
| %21.2 | 18 | 5 | |
| %9.4 | 8 | 10 | |
| %14.1 | 12 | 15 | |
| %36.5 | 31 | 15 | |
| %36.5 | 31 | | |
| %29.4 | 25 | | |
| %34.1 | 29 | | |

(%15.3) (2) (%84.7)

```
(%92.9) (
                        )
                                (%7.1)
    ( %34.1)
                     (% 36.5)
                                           .(%29.4)
                      ( %36.5)
 15
15
       (%18.8)
                           (%21.2)
                                         5
             (%9.4)
                                10
                                                (%14.1)
                                                   <u>6:3</u>
                                           2009
                                                   (28)
 ) ( .)
                                                (
                                                   (31)
```

(16): . (12) : . (3): . 1-5 <u>7:3</u> (2) (10) (3) <u>8:3</u> (16) (86.8) .(0.60) 9:3

47

-1

-2 -3 -4 -5 -6 <u> 10:3</u> -1 -2 -3 (-4 -5 .SPSS -6 -7 -8

<u>11:3</u> -1 -2 -: . 2.33 – 1.33 . 3.67 – 2.34 . 5.00 – 3.68 -3 **KOLMOGOROV-SMIRNOV** (0.05)) (2005) .1 (12 KOLMOGOROV-SMIRNOV -4

. MANN-WHITNEY -5

. Kruskal-Wallis -6

2009 (28)

.

<u>: 1:4</u>

: (3)

: : **1:1:4**

(3)

| 51.53 % | 1.073 | 2.58 | .1 |
|------------|-------|------|--------|
| 52.71 % | .911 | 2.64 | .2 |
| 55.53 % | .807 | 2.78 | %20 .3 |

| | | | · | |
|------------|-------|------|-----------|----|
| 60.71 % | 1.052 | 3.04 | %5 | .4 |
| 50.12 % | .946 | 2.51 | %5 | .5 |
| 57.88 % | .988 | 2.89 | . 10 | .6 |
| 61.18 | 1.073 | 3.06 | | .7 |
| 58.59 % | 1.252 | 2.93 | %2 | .8 |

| E4 =60/ | 000 | 2.50 | | |
|---------|-------|------|------------|----|
| 51.76% | .930 | 2.59 | | .9 |
| 50.59% | .946 | 2.53 | 0.004 | 10 |
| 53.41% | .836 | 2.67 | . <u>.</u> | 11 |
| 52% | .848 | 2.60 | | 12 |
| 46.59% | .808 | 2.33 | | 13 |
| 55.53% | .918 | 2.78 | | 14 |
| 68% | 1.236 | 3.40 | .: | 15 |

| | | | | · |
|--|--------|------|-------|-----|
| | 79.53% | .951 | 3.98 | .16 |
| | | | 2.837 | |

(28)

(15 14 12 11 10 9 8 7 6 5 4 3 2)

(16)

| 2009 | (28) | : | <u>2:1:4</u> |
|------|------|---|--------------|
| | • | | |
| | | | |

(4)

| 70.35 | 1.211 | 3.52 | .17 |
|-------|-------|------|-----|
| % | | | |
| | | | |
| | | | |

| 67.29 | 1.153 | 3.36 | .18 |
|-------|-------|------|-----|
| % | | | |
| | | | |
| | | | · |
| 68.24 | 1.083 | 3.41 | .19 |
| % | | | |
| | | | · |
| | | | |
| 84.71 | .766 | 4.24 | 20 |
| % | .700 | 7.27 | .20 |
| | | | |
| 85.88 | .870 | 4.29 | .21 |
| % | | | |
| | | | |
| | | | |
| 79.76 | .906 | 3.99 | .22 |
| % | | | |
| | | | |
| | | | • |
| 81.18 | .777 | 4.06 | .23 |
| % | | | |
| | | | |
| | | | · |
| 89.41 | .733 | 4.47 | .24 |
| % | | | |
| | | | |
| | | | |

| 81.41 | .686 | 4.07 | %25) .25 |
|-------|------|------|-----------|
| % | | | (75 %50 |
| | | | |
| | | | · |
| %80 | .740 | 4.00 | .26 |
| | | | |
| | | | |
| | | | |
| | | | |
| %84 | .949 | 4.20 | .27 |
| | | | 12000 |
| | | | . 24000 |
| | | | . 24000 |
| 77.88 | .740 | 3.89 | .28 |
| % | | | |
| | | | |
| | | | • |
| | | 3.95 | |
| | | | |

9 (28)
(28 27 26 25 24 23 22 21)
(19 18 17) (4.47 -3.89)
(3.41 · 3.36 · 3.52)

2009 (28)

(5)

| 49.88 % | .921 | 2.49 | (%14) .2 | 29 |
|------------|------|------|----------|----|
| 46.59 % | .918 | 2.33 | (%14) .3 | 30 |
| 49.65 % | .921 | 2.48 | (%14) .3 | 31 |
| | | 2.43 | | |

(28)

. 2009

| | | | | | 2:4 |
|---------------|----------|------|------|----|-------|
| | | | | | 1:2:4 |
| | | : | 2009 | 28 | |
| (KOLMOGOROV-S | SMIRNOV) | | | | |
| (SMIRNOV) | (6) | | | | |
| | 2009 | (28) | | | |
| | (6) | | | | |

| SIG | Z | | | |
|-------|-------|-------|-------|------|
| | | | | |
| 0.055 | 1.339 | 0.453 | 2.837 | |
| | | | | (28) |
| | | | | 2009 |
| | | | | - |
| | | | | |

(28)

(0.055) 1.339= z (0.05)
2009 (28)

(2.83) (2009 (28)

_____2:2:4

2009 28

·

(SMIRNOV)

(7)

(7)

(28) (SMIRNOV)

. 2009

| | Z | | | |
|-------|-------|-------|------|---|
| SIG | | | | |
| 0.001 | 1.936 | 0.569 | 3.95 | |
| | | | | |
| | | | | |
| | | | | • |

(0.001) 1.936= z

(0.05)

2009 (28)

.

2009 (28)

(3.95)

3:2:4

:

2009 (28)

2009 (28)

. (8)

(8)

. 2009 (28)

| SIG | (Z) | | |
|-------|--------|-------|--|
| | | | |
| 0.052 | 1.943- | 30.81 | |
| | | | |
| | | 45.20 | |
| | | | |

(0.05)

2009 (28)

(0.052) (0.05)

1.943 = Z

(30.81 45.20)

4:2:4

.

2009 (28)

(9)

. 2009 (28)

(9)

| SIG | Z | | |
|-------|--------|-------|--|
| | | | |
| | | | |
| | | | |
| 0.925 | -0.095 | 43.07 | |
| | | | |
| | | 42.08 | |
| | | | |

(9)

(28) (0.05)

2009

-0.095 = Z 0.925 0.05

(42.08 43.07)

2009 (28)

5:2:4

:

2009 (28)

.

(10)

(10)

2009 (28)

| SIG | (x^2) | | |
|-------|---------|-------|--|
| | | | |
| | | | |
| | | | |
| | | | |
| 0.647 | | 39.81 | |
| | 0.871 | | |
| | | 45.62 | |
| | | | |
| | | 44.16 | |
| | | | |

) $0.871 = x^2$ 0.05 0.647= (0.05) 2009 (28) 2009 (28) . (10) 2009 (28) (11)

(11)

2009 (28)

| SIG | (x ²) | | |
|-------|-------------------|-------|----|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | 29.53 | |
| | | | |
| | | 39.31 | 5 |
| | | 67.24 | |
| | | 67.31 | 10 |
| 0.006 | | | |
| 3.333 | 14.457 | | |
| | | 38.63 | 15 |
| | | | |
| | | 47.52 | 15 |
| | | | |

(11)

<u>1:5</u>

<u>: 1:1:5</u>

(28)

2009

(1999)

(2001)

(2002)

<u>: 2:1:5</u>

2009 (28)

(2006)

(2007)

(_____)____

<u>: 3:1:5</u>

(0.05) 2009 (28)

·

<u>: 4:1:5</u> (0.05)

2009 (28)

71

: 5:1:5

(0.05)

2009 (28)

...

%(14)

...

: 6:1:5

2009

(28)

72

(0.05)

<u>: 2:5</u>

:

-1

2009 (28)

2009 (28)

(28) %(15) (

%(14) 2009

-2

2009 (28)

-3

-4

-5

. -6

74

2010/2/14 26 15298 . .1 .(1997) .2 .(1999) .3 (1996) .4 (2007) .5 (2005) .6 spss

.(2005) .8

.(====)

. -

.(2003) .9

. –

(1999-1990) .(2001) .10

. -

(2006) " " .12

1964 (25) 2004 (17)

_

.2005 1985 (57) .13

. 2009 28 .14

. 1995 16 .15

) .(1999) .16

. -

.(1997) .17

· -

| | | .(2006) | .18 |
|---|-----------|---------|-----|
| - | 2005-1994 | | |
| | | | |
| | | | |
| | .(2000) | | .19 |
| | , | | 0.0 |
| | (|) | .20 |
| | .(20 | 02) | .21 |
| | | | |
| | | | |

- 1. Hohots, Viktor, (2000). The Role of the tax System of Ukraine, Rusia. and Kazakhstan in attracting foreign Investments, Queens University at Kingston, Canada.
- 2. Oluwole Obayami, (2001). **Nigeria's New Investment Laws Revisited**, the Journal of Business law 2001,pp (209-216)
- 1. http://www.jordaninvestment.com
- 2. http://www.istd.gov.
- 3.http://www.mfa.gov.jo

(1)

: :(12)

| SHAPIRO-WILK | | KOLMOGOROV- SMIRNOV | | | | | |
|---------------|----|------------------------|---------------|----|-------|------|------|
| STATIST IC | DF | | STATIST IC | DF | | | |
| 0.921 | 85 | 0.000 | 0.145 | 85 | 0.000 | (28) | 2009 |
| 0.818 | 85 | 0.000 | 0.210 | 85 | 0.000 | (28) | 2009 |

(2) الاستبانة

.....

·

" 2009 (28) "

| | | : |
|---------|----|---|
| 5 15 | 15 | |
| | | |
| | | |
| | | |

(√)

2009 (28)

2009 (28) :

| | | | .1 |
|--|--|------------|----|
| | | | .2 |
| | | %20 | .3 |
| | | % 5 | .4 |
| | | % 5 | .5 |
| | | 10 | .6 |
| | | | .7 |
| | | % 2 | .8 |
| | | | .9 |

| | | 0.004 | 10 |
|--|--|-------|-----|
| | | | |
| | | | |
| | | | |
| | | | 11 |
| | | | |
| | | | 4.0 |
| | | | 12 |
| | | | |
| | | | |
| | | %7 | 13 |
| | | | |
| | | | |
| | | | 14 |
| | | | |
| | | | 4.5 |
| | | | 15 |
| | | · | |
| | | | 16 |
| | | | |
| | | | |

2009 (28)

| | | · | 17 |
|--|--|---|----|
| | | · | 18 |
| | | | 19 |
| | | | 20 |

| | | | · | |
|------|------|------|--------------|-----|
| | | | | 21 |
| | | | | |
| | | | • | |
| | | | | 22 |
| | | | | |
| | | | · | |
| | | | | 23 |
| | | | | |
| | | | | |
| | | | | 24 |
| | | | | 24 |
| | | | | |
| | | | | |
| | | | (75 %50 %25) | 25 |
| | | | | |
| | | | | |
| | | | | 26 |
| | | | | |
| | | | | |
| | | | · | |
| | | | 12000 | 27 |
| | | | 24000 | |
| | | | . 24000 | |
| | | | | 28 |
| | | | | |
| | | | · | |
| | | 2009 | (28) : | |
| | | | | |
| | | | | |
| | | | | |
| | | | (%14) | 29 |
| | | | | |
| | | | | _ |
| | | | (%14) | 30 |
| | | | | |
| | | | | |
| | | | (%14) | .31 |
| | | | | |
| | | | | |

(3) الكتب الرسميّة Date:

Number:

كلية الأعمال - مكتب العميد

Deans Office - Faculty of Business

التاريخ: 2010/11/27

الرقم:

لمن يهمه الأمر

أرجو التكرم بالتلطف لتسهيل مهمة الطالب / الطالبة:

مصطفى حسين موسى رحال

الرقم: 20060125 التخصص: المحاسبة

في الحصول على المعلومات الخاصة حول موضوع:

"أثر قانون ضريبة الدخل المؤقت رقم (28) لسنة 2009 في تشجيع الإستثمار في الأردن"

وذلك استكمالاً للحصول على درجة الماجستير، علماً بأن المعلومات ستكون سرية ولغايات البحث العلمي.

مع فائق الاحترام ، ، ،

عميد كلية الأعمال

اد. عد الناصر نه



(4)

(SPSS)

Descriptive Statistics

| | Descriptive | Julianca | | |
|-------|-------------|----------|---------------|------------------------|
| | | | Std. | |
| | N | Mean | Deviation | Relativness Importance |
| | 85 | 2.58 | 1.073 | 51.53% |
| | 85 | 2.64 | .911 | 52.71% |
| | 85 | 2.78 | .807 | 55.53% |
| | 85 | 3.04 | 1.052 | 60.71% |
| | 85 | 2.51 | .946 | 50.12% |
| | 85 | 2.89 | .988 | 57.88% |
| | 85 | 3.06 | 1.073 | 61.18% |
| | 85 | 2.93 | 1.252 | 58.59% |
| | 85 | 2.59 | .930 | 51.76% |
| 0 | 85 | 2.53 | .946 | 50.59% |
| 1 | 85 | 2.67 | .836 | 53.41% |
| 2 | 85 | 2.60 | .848 | 52.00% |
| 3 | 85 | 2.33 | .808 | 46.59% |
| 4 | 85 | 2.78 | .918 | 55.53% |
| 5 | 85 | 3.40 | 1.236 | 68.00% |
| 6 | 85 | 3.98 | .951 | 79.53% |
| 7 | 85 | 3.52 | 1.211 | 70.35% |
| В | 85 | 3.36 | 1.153 | 67.29% |
| 9 | 85 | 3.41 | 1.083 | 68.24% |
| 0 | 85 | 4.24 | .766 | 84.71% |
| 1 | 85 | 4.29 | .870 | 85.88% |
| 2 | 85 | 3.99 | .906 | 79.76% |
| 3 | 85 | 4.06 | .777 | 81.18% |
| 4 | 85 | 4.47 | .733 | 89.41% |
| 5 | 85 | 4.07 | .686 | 81.41% |
| 6 | 85 | 4.00 | .740 | 80.00% |
| 7 | 85 | 4.20 | .949 | 84.00% |
| 3 | 85 | 3.89 | .740 | 77.88% |
| | 85 | 2.49 | .921 | 49.88% |
| 0 | 85 | 2.33 | .918 | 46.59% |
| | 85 | 2.48 | .921 | 49.65% |
| id N | 85 | | | |
| wise) | | | | |
| | | Dana | rintivo Stati | - 4* |

Descriptive Statistics

| | Descriptive Statistics | | | | | | | | |
|-------------------------------|------------------------|--------|-------------------|------------------------|--|--|--|--|--|
| | N | Mean | Std. Deviation | Relativness Importance | | | | | |
| ect_of_T aw_inve ent | 85 | 2.8372 | .45321 | 56.74% | | | | | |
| nporary \Xlaw_i ntives | 85 | 3.9588 | .56995 | | | | | | |
| | | | | 79.18% | | | | | |
| tor_in_i stment. ourage | 85 | 2.4353 | .83575 | | | | | | |
| nt | | | | 48.71% | | | | | |
| id N wise) | 85 | | | | | | | | |

GEI

./mustafah.sav مصطفى رحال - محاسبة ضريبية\mustafah.sav

SAVE OUTFILE='C:\Users\user\Desktop\مصطفى رحال - محاسبة ضربية\mustafah.sav'

SAVE OUTFILE='C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية\mustafah.sav' /COMPRESSED.

RELIABILITY

/VARIABLES=Q1 Q2 Q3 Q4 Q5 Q6 Q7 Q8 Q9 Q10 Q11 Q12 Q13 Q14 Q15 Q16 Q17 Q18 Q19 Q20 /SCALE('ALL VARIABLES') ALL

/MODEL=ALPHA.

Reliability

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية\mustafah.sav

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------|----|-------|
| Cases | Valid | 85 | 100.0 |
| | Excludeda | 0 | .0 |
| | Total | 85 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .868 | 31 |

DESCRIPTIVES VARIABLES=Q1 Q2 Q3 Q4 Q5 Q6 Q7 Q8 Q9 Q10 Q11 Q12 Q13 Q14 Q15 Q16 Q17 Q18 Q19 Q20 Q21 Q22 Q23 Q24 Q25 Q26 Q27 Q28 Q29 Q3

0 Q31

/STATISTICS=MEAN STDDEV.

Descriptives

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية\mustafah.sav

Descriptive Statistics

| | N | Mean | Std. Deviation | | | | |
|----|----|------|----------------|--|--|--|--|
| Q1 | 85 | 2.58 | 1.073 | | | | |
| Q2 | 85 | 2.64 | .911 | | | | |
| Q3 | 85 | 2.78 | .807 | | | | |
| Q4 | 85 | 3.04 | 1.052 | | | | |
| Q5 | 85 | 2.51 | .946 | | | | |
| Q6 | 85 | 2.89 | .988 | | | | |
| Q7 | 85 | 3.06 | 1.073 | | | | |

Page 1

Descriptive Statistics

| | N | Mean | Std. Deviation |
|--------------------|----|------|----------------|
| Q8 | 85 | 2.93 | 1.252 |
| Q9 | 85 | 2.59 | .930 |
| Q10 | 85 | 2.53 | .946 |
| Q11 | 85 | 2.67 | .836 |
| Q12 | 85 | 2.60 | .848 |
| Q13 | 85 | 2.33 | .808 |
| Q14 | 85 | 2.78 | .918 |
| Q15 | 85 | 3.40 | 1.236 |
| Q16 | 85 | 3.98 | .951 |
| Q17 | 85 | 3.52 | 1.211 |
| Q18 | 85 | 3.36 | 1.153 |
| Q19 | 85 | 3.41 | 1.083 |
| Q20 | 85 | 4.24 | .766 |
| Q21 | 85 | 4.29 | .870 |
| Q22 | 85 | 3.99 | .906 |
| Q23 | 85 | 4.06 | .777 |
| Q24 | 85 | 4.47 | .733 |
| Q25 | 85 | 4.07 | .686 |
| Q26 | 85 | 4.00 | .740 |
| Q27 | 85 | 4.20 | .949 |
| Q28 | 85 | 3.89 | .740 |
| Q29 | 85 | 2.49 | .921 |
| Q30 | 85 | 2.33 | .918 |
| Q31 | 85 | 2.48 | .921 |
| Valid N (listwise) | 85 | , | |

EXAMINE VARIABLES=Effect_of_Taxlaw_investment Temporary_TAXlaw_incentives

/PLOT NPPLOT

/STATISTICS NONE

/CINTERVAL 95

/MISSING LISTWISE

/NOTOTAL.

Explore

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية

Case Processing Summary

| | Cases | | | | | | |
|---------------------------------|-------|---------|------|---------|----|---------|--|
| | Valid | | Miss | Missing | | tal | |
| | Ν | Percent | N | Percent | N | Percent | |
| Effect_of_Taxlaw_ investment | 85 | 100.0% | 0 | .0% | 85 | 100.0% | |
| Temporary_TAXlaw_ incentives | 85 | 100.0% | 0 | .0% | 85 | 100.0% | |

Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|---------------------------------|---------------------------------|----|------|--------------|----|------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Effect_of_Taxlaw_ investment | .145 | 85 | .000 | .921 | 85 | .000 |
| Temporary_TAXIaw_ incentives | .210 | 85 | .000 | .818 | 85 | .000 |

a. Lilliefors Significance Correction

ntives

fah.sav

3

5

h.sav

Test Statistics^a

| | Effect_of_ Taxlaw_ investment |
|------------------------|-------------------------------------|
| Mann-Whitney U | 309.500 |
| Wilcoxon W | 400.500 |
| Z | -1.943- |
| Asymp. Sig. (2-tailed) | .052 |

a. Grouping Variable: Investor.

NPAR TESTS

/M-W= Effect_of_Taxlaw_investment BY Investor.Nationality(1 2)
/MISSING ANALYSIS.

NPar Tests

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية\mustafah.sav

Mann-Whitney Test

Ranks

| | Investor.Nationality | Ν | Mean Rank | Sum of Ranks |
|-------------------|----------------------|----|-----------|--------------|
| Effect_of_Taxlaw_ | arab investor | 79 | 43.07 | 3402.50 |
| investment | foregin investor | 6 | 42.08 | 252.50 |
| | Total | 85 | | |

Test Statistics^a

| | Effect_of_ Taxlaw_ investment |
|------------------------|-------------------------------------|
| Mann-Whitney U | 231.500 |
| Wilcoxon W | 252.500 |
| Z | 095- |
| Asymp. Sig. (2-tailed) | .925 |

a. Grouping Variable: Investor. Nationality

NPAR TESTS

/K-W=Effect_of_Taxlaw_investment BY Sector(1 3)
/MISSING ANALYSIS.

NPar Tests

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية

Kruskal-Wallis Test

Ranks

| | Sector | N | Mean Rank |
|---------------------------------|---------------------|----|-----------|
| Effect_of_Taxlaw_ investment | industrial investor | 31 | 39.81 |
| | health investor | 25 | 45.62 |
| | tourism investor | 29 | 44.16 |
| | Total | 85 | |

Test Statistics^{a,b}

| | Effect_of_ Taxlaw_ investment |
|-------------|-------------------------------------|
| Chi-Square | .871 |
| df | 2 |
| Asymp. Sig. | .647 |

a. Kruskal Wallis Test

b. Grouping Variable: Sector

NPAR TESTS

/K-W=Effect_of_Taxlaw_investment BY No.experience(1 5)
/MISSING ANALYSIS.

NPar Tests

[DataSet1] C:\Users\user\Desktop\مصطفى رحال - محاسبة ضريبية\mustafah.sav

Kruskal-Wallis Test

Ranks

| | No.experience | N | Mean Rank |
|-------------------|--------------------|----|-----------|
| Effect_of_Taxlaw_ | less than 1 year | 16 | 29.53 |
| investment | less than 5 years | 18 | 39.31 |
| | less than 10 years | | 67.31 |
| | less than 15 years | 12 | 38.63 |
| | 15 years &more | 31 | 47.52 |
| | Total | 85 | |

Test Statistics^{a,b}

| | Effect_of_ Taxlaw_ investment |
|-------------|-------------------------------------|
| Chi-Square | 14.457 |
| df | 4 |
| Asymp. Sig. | .006 |

a. Kruskal Wallis Test

b. Grouping Variable: No.experience

GET

FILE='C:\Documents and Settings\user\Desktop\مصطفى رحال - محاسبة ضربية\mustafah.s FREQUENCIES VARIABLES=Investor.Type No.experience Investor.Nationality Sector /ORDER=ANALYSIS.

Frequencies

[DataSet1] C:\Documents and Settings\user\Desktop\مصطفى رحال - محاسبة ضريبية

Statistics

| | | Investor.Type | No. experience | Investor. Nationality | Sector |
|---|---------|---------------|-------------------|--------------------------|--------|
| N | Valid | 85 | 85 | 85 | 85 |
| | Missing | 0 | 0 | 0 | 0 |

Frequency Table

Investor.Type

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------|-----------|---------|---------------|-----------------------|
| Valid | public | 13 | 15.3 | 15.3 | 15.3 |
| | private | 72 | 84.7 | 84.7 | 100.0 |
| | Total | 85 | 100.0 | 100.0 | |

No.experience

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------------|-----------|---------|---------------|-----------------------|
| Valid | less than 1 year | 16 | 18.8 | 18.8 | 18.8 |
| | less than 5 years | 18 | 21.2 | 21.2 | 40.0 |
| | less than 10 years | 8 | 9.4 | 9.4 | 49.4 |
| | less than 15 years | 12 | 14.1 | 14.1 | 63.5 |
| | 15 years &more | 31 | 36.5 | 36.5 | 100.0 |
| | Total | 85 | 100.0 | 100.0 | |

Investor.Nationality

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------|-----------|---------|---------------|-----------------------|
| Valid | arab investor | 79 | 92.9 | 92.9 | 92.9 |
| | foregin investor | 6 | 7.1 | 7.1 | 100.0 |
| | Total | 85 | 100.0 | 100.0 | |

Sector

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------|-----------|---------|---------------|-----------------------|
| Valid | industrial investor | 31 | 36.5 | 36.5 | 36.5 |
| | health investor | 25 | 29.4 | 29.4 | 65.9 |
| | tourism investor | 29 | 34.1 | 34.1 | 100.0 |
| | Total | 85 | 100.0 | 100.0 | |