

بسم الله الرحمن الرحيم



الجامعة الإسلامية - غزة  
عمادة الدراسات العليا  
كلية التجارة  
قسم المحاسبة والتمويل

# أثر الحوافز التشجيعية في قانون ضريبة الدخل الفلسطيني على الإيرادات الضريبية في قطاع غزة

**إعداد الباحث**

محمود نمر توفيق مهاني

**إشراف**

الدكتور: علي عبد الله شاهين

قدمت هذه الرسالة استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة  
والتمويل - الجامعة الإسلامية - غزة

للعام 2010م-1431هـ



## نتيجة الحكم على أطروحة ماجستير

بناءً على موافقة عمادة الدراسات العليا بالجامعة الإسلامية بغزة على تشكيل لجنة الحكم على أطروحة الباحث/ محمود نمر توفيق مهاني لنيل درجة الماجستير في كلية التجارة/ قسم المحاسبة والتمويل وموضوعها:

أثر الحوافز التشجيعية في قانون ضريبة الدخل الفلسطيني على الإيرادات الضريبية في قطاع غزة

وبعد المناقشة التي تمت اليوم الأحد 04 جماد أول 1431هـ، الموافق 2010/04/18م الساعة الواحدة والنصف ظهراً، اجتمعت لجنة الحكم على الأطروحة والمكونة من:

|                       |                 |
|-----------------------|-----------------|
| د. علي عبد الله شاهين | مشرفاً ورئيساً  |
| د. ماهر موسى درغام    | مناقشاً داخلياً |
| د. أكرم إبراهيم حماد  | مناقشاً خارجياً |

وبعد المداولة أوصت اللجنة بمنح الباحث درجة الماجستير في كلية التجارة/ قسم المحاسبة والتمويل.

واللجنة إذ تمنحه هذه الدرجة فإنها توصيه بتقوى الله ولزوم طاعته وأن يسخر علمه في خدمة دينه ووطنه.

والله ولي التوفيق ،،،

عميد الدراسات العليا

د. زياد إبراهيم مقداد



﴿إِنَّمَا يَخْشَى اللَّهَ مِنْ عِبَادِهِ الْعُلَمَاءُ﴾

سورة فاطر: الآية 28

﴿يَرْفَعُ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ  
أَوْثُوا الْعِلْمَ دَرَجَاتٍ وَاللَّهُ بِمَا تَعْمَلُونَ  
خَبِيرٌ﴾

سورة المجادلة: الآية 11

## الإهداء



... والدتي العزيزة ...

..

والدي



أخي الشهيد المجاهد محمد



...



إخواني وأخواتي

...



زوجتي الغالية

...

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...

...



أولادي ... شهد رؤى مالك





... أحمد الياسين



... عبد العزيز الرنتيسي



## شكر وتقدير

...

( ) : (19).

( ) .

للدكتور الفاضل / علي عبد الله شاهين

:

للدكتور / أكرم حماد

و الدكتور / ماهر درغام

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## **ملخص البحث**

**Abstract**



This study aims to identify tax incentives and their impact on increasing income tax. The researcher used the analytical descriptive approach obtaining data through a questionnaire that was distributed to the study target In order to achieve the study objectives and answer its questions. The study reached some important results: the application of tax incentives increases tax revenues, educating those who work in the field and equipping them with the latest data of discounts and reduction in the income tax law facilitate collecting taxes, and that fair treatment and distribution achieve equal satisfaction.

In light of these findings, the study recommends the Palestinian taxation system to improve tax brackets set forth to suit the individuals and to reconsider them from time to time taking into account the economical conditions. Reducing tax rates will reduce tax evasion. In addition, raising awareness among tax administration and tax payers can remove the psychological barrier between and reduce tax dissatisfaction and tax avoidance and thus the increase in tax revenue.

## قائمة المحتويات

|   | •          |
|---|------------|
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|   | •          |
|   | ABSTRACT • |
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| 27 | ○         |
| 27 | ○         |
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| 31 | ○         |
| 32 | ○         |
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| 38 | ○         |
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| 43 | ○         |

| 45 |     |
|----|-----|
| 46 | : ● |
| 46 | ○   |
| 47 | ○   |
| 49 | ○   |
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| 55 | ○   |
| 57 | : ● |
| 57 | ○   |
| 57 | ○   |
| 59 | ○   |
| 60 | ○   |
| 60 | ○   |
| 62 |     |
| 63 | ●   |
| 63 | ●   |

| 64  | •             |
|-----|---------------|
| 65  | •             |
| 73  | Reliability • |
| 75  | •             |
| 76  | •             |
| 83  | •             |
| 83  | ○             |
| 87  | ○             |
| 90  | ○             |
| 94  | ○             |
| 98  | ○             |
| 106 |               |
| 107 | •             |
| 110 | •             |
| 113 | •             |
| 120 | •             |

## قائمة الجداول

| 49 |  | .1  |
|----|--|-----|
| 63 |  | .2  |
| 65 |  | .3  |
| 66 |  | .4  |
| 67 |  | .5  |
| 68 |  | .6  |
| 69 |  | .7  |
| 71 |  | .8  |
| 73 |  | .9  |
| 74 |  | .10 |
| 75 |  | .11 |

| 76 |        | .12 |
|----|--------|-----|
| 77 |        | .13 |
| 77 |        | .14 |
| 78 |        | .15 |
| 78 |        | .16 |
| 79 |        | .17 |
| 79 |        | .18 |
| 80 |        | .19 |
| 80 |        | .20 |
| 81 |        | .21 |
| 81 |        | .22 |
| 82 |        | .23 |
|    | (Sig.) | .24 |
| 84 | " "    |     |
|    | " "    |     |
|    | (Sig.) | .25 |
| 87 | " "    |     |
|    | (Sig.) | .26 |
| 91 | " "    |     |

| 94  | (Sig.) | .27 |
|-----|--------|-----|
| 99  | (Sig.) | .28 |
| 104 | (Sig.) | .29 |



## الفصل الأول

# الإطار العام للدراسة

# الفصل الأول

## الإطار العام للدراسة

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( 11:2007 ) .

( 131987 ) .

( 8 :1996 ) .

( 12:2003 ) .

(167:2002 )

.(10:2004 )

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2004 17

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-: :

: (2003 abdulrazag) .1

**"The causal relationship between tax revenues and expenditures in Jordan"**

.2000-1980

: (2001 hohots) .2

**"The role of the tax system of Ukraine, Russia, and Kazakhstan in attracting foreign investments".**

: (MOSER AND EVANS,1995) .3

"The Effect of Horizontal and Exchange Inequity on tax Reporting Decisions".

:

## الفصل الثاني

### الحوافز التشجيعية وأثرها على الإيرادات الضريبية

- : ( - - ) .
- :

## المبحث الأول

### الحوافز التشجيعية (طبيعتها - أنواعها - أغراضها)

:

( 2003 :17 ) :

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(170 :2002

( 1992 :189 ) .

( 2003 :17 ) .



( 2004 :339 ) .

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( 1992 :190 )

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(6:2006 )

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1998 (1)

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.(170 :2002 )

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(131 :2008 )

(10)

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\_\_\_\_\_ (2)

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(205: 1992 )

\_\_\_\_\_ (3)

(175: 2002 ) -:

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.(179 :1988

.(400 :1986 )

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.(202: 1992 ) :

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( 202: 1992 )

.(129 :1988 ) :

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\_\_\_\_\_ (6)

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( 2004 :334 )

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\_\_\_\_\_ (8)

( 2004 :6 )

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( 2004 :3 ) :

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## المبحث الثاني

### الإيرادات الضريبية وطرق تحصيلها

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( 2006 :14 ) .

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( 2004 :14 ) .

( 1997 :7 )

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(14:2006 )

.(239 :2005 )

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.(17:2008 ) :

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.(12 :2005 )

( 12) :\_\_\_\_\_ (2

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.(12:2005 )

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(129:2000 )

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.(12 :2005 )

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.(36: 2006 )

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.(305:2004 )

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.(62:1990 )

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.(16 :2008 ) :

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.(27:2004 ) :

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.(48:1999 )

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.(22:2008 : )

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(23:2008 )

:\_\_\_\_\_ (4)

.(13:2001 )

.(9:1997 )

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.(42:2003 )

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(84:1997 )

(10:2006 )

.(138:1993 )

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.(48:1999 ) :

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(93:2005 ) :

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1964 (25)

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1967

.(99:1998 ) .1994

1994

1964 (25)

1947 (13)

2004 17

2004/12/28

2005/1/1

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| 81,117,454.220 | 3,013,064.940 | 1,614,000.360 | 1,064,242.870 | 2,131,573.700 | 50,643,075.420 | 22,651,496.930 | 2005 |
|----------------|---------------|---------------|---------------|---------------|----------------|----------------|------|
| 53,870,206.110 | 1,574,963.620 | 739,940.400   | 576,337.920   | 1,028,086.780 | 23,879,841.860 | 26,071,035.530 | 2006 |
| 24,713,109.660 | 1,489,804.380 | 515,176.740   | 477,960.310   | 834,334.920   | 10,278,505.260 | 11,117,328.050 | 2007 |
| 9,929,939.470  | 928,808.690   | 343,384.330   | 205,497.720   | 599,907.260   | 4,452,521.050  | 3,390,820.420  | 2008 |
| 9,563,941.730  | 1,061,215.100 | 459,609.850   | 229,706.500   | 569,661.030   | 5,132,162.560  | 2,111,586.690  | 2009 |

:

2005

2009

## الفصل الثالث

### الحوافز التشجيعية والتغيرات التي طرأت عليها في قانون ضريبة الدخل الفلسطيني

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## المبحث الأول

### تقييم الحوافز التشجيعية في قانون ضريبة الدخل الفلسطيني

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( 2008: )

2004/11/24 2004 17

2005/1/1

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|    |          |            |
|----|----------|------------|
|    | :        | :          |
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|    |          | -          |
| 13 | (\$3000) |            |
|    | (4200)   | 1947       |
|    |          | (\$1050)   |
|    |          | .          |
|    | (\$500)  | -          |
|    | (\$315)  | (1260)     |
|    |          | ( \$210)   |
|    |          | .          |
|    | (\$2500) | -          |
|    | (\$1050) | (4200)     |
|    |          | (25)       |

(\$2000)

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(\$2000)

(8000)

(%50)

(\$5000)

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13

(%20) (%5) 1947

(%8)

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**(1)**

|     | ( / )       |     | ( / )        |  |
|-----|-------------|-----|--------------|--|
| %8  | 10000-1     | %5  | 27500-1      |  |
| %12 | 16000-10001 | %10 | 66000-27501  |  |
| %16 |             | %15 | 110000-66001 |  |
|     |             | %20 |              |  |

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(%20)

17 (14) (%15)

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27500

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(9/8)

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(%20)

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(%30000)

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## المبحث الثاني

### مقترحات في مجال الحوافز التشجيعية

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91

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(31)

2005

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2003 24

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## الفصل الرابع

# الإطار العملي للدراسة

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( 43)

( 952)

(43) (280)

(2)

|              |            |  |
|--------------|------------|--|
| %            |            |  |
| 46.4         | 130        |  |
| 53.6         | 150        |  |
| <b>100.0</b> | <b>280</b> |  |

طرق وأساليب تقدير وتحصيل الضريبة وأثرها على الإيرادات الضريبية

(11)

الخصم التشجيعي وأثره على الإيرادات الضريبية

(12)



:(3)

(3)

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|   |   |   |   |   |  |
| 5 | 4 | 3 | 2 | 1 |  |

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**.1**

(2)

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**.2**

**Internal Validity**

:

4

$\alpha = 0.05$

(4)

| (.Sig) |       |                  |    |
|--------|-------|------------------|----|
| *0.000 | 0.752 | %)<br>.( %16 %12 | .1 |
| *0.000 | 0.587 |                  | .2 |
| *0.000 | 0.798 |                  | .3 |
| *0.000 | 0.416 |                  | .4 |
| *0.000 | 0.823 | %8               | .5 |
| *0.000 | 0.688 | %15 %20          | .6 |

. $\alpha=0.05$

\*

(5)

$\alpha= 0.05$

(5)

| (.Sig) |       |  |    |
|--------|-------|--|----|
| *0.000 | 0.555 |  | .1 |
| *0.000 | 0.742 |  | .2 |
| *0.000 | 0.700 |  | .3 |
| *0.001 | 0.478 |  | .4 |
| *0.002 | 0.447 |  | .5 |
| *0.000 | 0.712 |  | .6 |
| *0.000 | 0.617 |  | .7 |
| *0.000 | 0.590 |  | .8 |

. $\alpha$ =0.05

\*

(6)

$\alpha = 0.05$

(6)

| (.Sig) |       |  |    |
|--------|-------|--|----|
| *0.000 | 0.669 |  | .1 |
| *0.000 | 0.797 |  | .2 |
| *0.000 | 0.527 |  | .3 |
| *0.000 | 0.769 |  | .4 |
| *0.000 | 0.716 |  | .5 |
| *0.001 | 0.454 |  | .6 |

$\alpha=0.05$

\*

(7)

$\alpha = 0.05$

(7)

| (.Sig) |       |  |    |
|--------|-------|--|----|
| *0.000 | 0.626 |  | .1 |
| *0.000 | 0.502 |  | .2 |
| *0.001 | 0.485 |  | .3 |
| *0.000 | 0.757 |  | .4 |
| *0.003 | 0.415 |  | .5 |
| *0.000 | 0.606 |  | .6 |
| *0.001 | 0.487 |  | .7 |

| (.Sig) |       |  |     |
|--------|-------|--|-----|
| *0.011 | 0.359 |  | .8  |
| *0.009 | 0.370 |  | .9  |
| *0.000 | 0.518 |  | .10 |
| *0.000 | 0.517 |  | .11 |

. $\alpha$ =0.05

\*

(8)

$\alpha = 0.05$

(8)

| (.Sig) |       |  |    |
|--------|-------|--|----|
| *0.000 | 0.632 |  | .1 |
| *0.000 | 0.754 |  | .2 |
| *0.000 | 0.541 |  | .3 |
| *0.008 | 0.376 |  | .4 |
| *0.000 | 0.499 |  | .5 |
| *0.001 | 0.488 |  | .6 |
| *0.002 | 0.438 |  | .7 |
| *0.002 | 0.449 |  | .8 |

| (.Sig) |       |    |     |
|--------|-------|----|-----|
| *0.002 | 0.438 |    | .9  |
| *0.001 | 0.478 | .  | .10 |
| *0.000 | 0.581 | %3 | .11 |
| *0.000 | 0.743 |    | .12 |

. $\alpha=0.05$

\*

**Structure Validity**

**.3**

(9)

$\alpha= 0.05$



(9)

| (Sig.) |       |  |    |
|--------|-------|--|----|
| *0.000 | 0.619 |  | .1 |
| *0.000 | 0.777 |  | .2 |
| *0.001 | 0.837 |  | .3 |
| *0.000 | 0.859 |  | .4 |
| *0.000 | 0.864 |  | .5 |

. $\alpha$ =0.05

**:Reliability .4**

**:Cronbach's Alpha Coefficient -**

.(10)

(10)

|              |              |  |
|--------------|--------------|--|
| *            |              |  |
| 0.858        | 0.736        |  |
| 0.876        | 0.767        |  |
| 0.870        | 0.757        |  |
| 0.845        | 0.713        |  |
| 0.886        | 0.786        |  |
| <b>0.958</b> | <b>0.918</b> |  |

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(10)

0.786 0.713  
(0.918)  
(0.958) 0.886 0.845

**:Split Half Method**

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(

:Spearman Brown

$$r = \frac{2r}{1+r}$$

(11)

(11)

|       |       |  |           |
|-------|-------|--|-----------|
|       |       |  |           |
| 0.659 | 0.491 |  | <b>.1</b> |
| 0.771 | 0.627 |  | <b>.2</b> |
| 0.843 | 0.728 |  | <b>.3</b> |
| 0.698 | 0.534 |  | <b>.4</b> |
| 0.788 | 0.650 |  | <b>.5</b> |
| 0.934 | 0.877 |  |           |

)

(11)

(Spearman Brown

:

**.5**

Statistical

:

Package for the Social Sciences (SPSS)

: -1

(Cronbach's Alpha) -2

(Spearman Correlation Coefficient) -3

(Sign Test) -4

3

: .6

: -1

(12)

| %            |           |     |
|--------------|-----------|-----|
| 9.3          | 4         |     |
| 53.5         | 23        | ( ) |
| 11.6         | 5         |     |
| 14.0         | 6         |     |
| 11.6         | 5         |     |
| <b>100.0</b> | <b>43</b> |     |

(13)

| %            |           |  |
|--------------|-----------|--|
| 93.0         | 40        |  |
| 7.0          | 3         |  |
| <b>100.0</b> | <b>43</b> |  |

(14)

| %            |           |    |          |
|--------------|-----------|----|----------|
| 11.6         | 5         | 30 | 25       |
| 23.3         | 10        |    | 30<br>35 |
| 7.0          | 3         | 40 | 35       |
| 58.1         | 25        |    | 40       |
| <b>100.0</b> | <b>43</b> |    |          |

(15)

| %     |    |  |
|-------|----|--|
| 9.3   | 4  |  |
| 90.7  | 39 |  |
| 100.0 | 43 |  |

( )

(16)

| %     |    |  |
|-------|----|--|
| 95.3  | 41 |  |
| 4.7   | 2  |  |
| 100.0 | 43 |  |

( )

(17)

| %     |    |       |
|-------|----|-------|
| 23.3  | 10 | 5     |
| 16.3  | 7  | 10 5  |
| 32.6  | 14 | 15 10 |
| 27.8  | 12 | 15    |
| 100.0 | 43 |       |

%60

(17)

10

(18)

| %     |    |  |
|-------|----|--|
| 25.6  | 11 |  |
| 18.6  | 8  |  |
| 23.3  | 10 |  |
| 27.9  | 12 |  |
| 4.7   | 2  |  |
| 100.0 | 43 |  |

: :

(19)

| %            |             |  |
|--------------|-------------|--|
| 89.6         | 232         |  |
| 10.4         | 27          |  |
| <b>100.0</b> | <b>*259</b> |  |

21 •

(20)

| %            |            |    |    |
|--------------|------------|----|----|
| 20.7         | 53         | 30 | 25 |
| 19.1         | 49         | 35 | 30 |
| 19.9         | 51         | 40 | 35 |
| 40.2         | 103        | 40 |    |
| <b>100.0</b> | <b>256</b> |    |    |

24 •

40



(21)

| %            |            |  |
|--------------|------------|--|
| 19.5         | 50         |  |
| 13.7         | 35         |  |
| 55.9         | 143        |  |
| 8.6          | 22         |  |
| 2.3          | 6          |  |
| <b>100.0</b> | <b>256</b> |  |

24 \*

( )

.

(22)

| %            |            |           |
|--------------|------------|-----------|
| 1.4          | 3          | 1980      |
| 5.0          | 11         | 1980-1989 |
| 38.3         | 85         | 1990-1999 |
| 55.4         | 123        | 2000-2009 |
| <b>100.0</b> | <b>222</b> |           |

58 \*

2000

2000

(23)

| %            |            |        |
|--------------|------------|--------|
| 72.9         | 159        | 9-0    |
| 17.9         | 39         | 19 -10 |
| 4.2          | 9          | 29-20  |
| 5.0          | 11         | 30     |
| <b>100.0</b> | <b>218</b> |        |

62 \*

:

-

3

.

( )

:

:

**-1**

3

$\alpha = 0.05$

Sig.(P-value)

.3

:

**-2**

Sig.(P-value)

3

$\alpha = 0.05$

.

.

:

:

**-3**

"

"

.(24)

(24)

(Sig.)

| (.Sig) |      | (.Sig) |      | (.Sig) |      |               |    |
|--------|------|--------|------|--------|------|---------------|----|
| 0.093  | 63.3 | *0.000 | 67.1 | *0.000 | 66.6 | %8)           | .1 |
|        |      |        |      |        |      | %12<br>.( %16 |    |
| 0.108  | 63.7 | *0.000 | 66.7 | *0.000 | 66.3 |               | .2 |
| 0.500  | 59.1 | *0.004 | 63.7 | *0.003 | 63.1 |               | .3 |

| (Sig) |      | (Sig)  |      | (Sig)  |      |         |    |
|-------|------|--------|------|--------|------|---------|----|
| 0.500 | 58.1 | *0.000 | 67.6 | *0.000 | 66.3 | .       | .4 |
| 0.069 | 62.3 | *0.027 | 62.5 | *0.004 | 62.5 | %8      | .5 |
| 0.285 | 61.9 | *0.000 | 69.9 | *0.000 | 68.8 | %15 %20 | .6 |
| 0.437 | 61.4 | *0.000 | 66.2 | *0.000 | 65.6 |         |    |

.  $\alpha = 0.05$

\*

:

%59.1 - %58.1

%63.7 - %61.4

( )

%69.9 -%62.5

%68.8-%62.5

0.000 (sig.)

%66.2

0.05

0.437 (sig.)

%61.4

0.05

(sig.)

%65.6

0.05

0.000

"

"

"

"



| (.Sig) |      | (.Sig) |      | (.Sig) |      |  |    |
|--------|------|--------|------|--------|------|--|----|
| 0.085  | 63.7 | 0.070  | 61.0 | *0.026 | 61.4 |  | .5 |
| 0.500  | 59.1 | *0.000 | 69.1 | *0.000 | 67.8 |  | .6 |
| *0.001 | 70.7 | *0.000 | 71.2 | *0.000 | 71.2 |  | .7 |
| *0.000 | 78.6 | *0.000 | 73.4 | *0.000 | 74.1 |  | .8 |
| *0.000 | 69.4 | *0.000 | 67.8 | *0.000 | 68.0 |  |    |

.  $\alpha = 0.05$

•



-:

%69.3 - %63.7

%59.1

%78.6 - %70.7

( )

%69.1 - %61

%73.4 - %71.2

%68.2 - %61.4

%74.1 - %71.2

0.000 (sig.) %67.8

0.05

0.000 (sig.) %69.4

0.05

0.000 (sig.) %68

0.05

"

"

:

:

-5

"

"

"

.(26)

."

(26)

"

(Sig.)

"

| (.Sig) |      | (.Sig) |      | (.Sig) |      |  |    |
|--------|------|--------|------|--------|------|--|----|
| *0.000 | 70.2 | *0.000 | 68.2 | *0.000 | 68.5 |  | .1 |
| *0.101 | 65.1 | *0.000 | 69.1 | *0.000 | 68.6 |  | .2 |
| *0.000 | 75.8 | *0.000 | 74.2 | *0.000 | 74.4 |  | .3 |
| *0.000 | 80.9 | *0.000 | 74.8 | *0.000 | 75.7 |  | .4 |

| (Sig.) |      | (Sig.) |      | (Sig.) |      |   |    |
|--------|------|--------|------|--------|------|---|----|
| *0.000 | 76.3 | *0.000 | 75.3 | *0.000 | 75.4 | . | .5 |
| *0.000 | 80.0 | *0.000 | 74.0 | *0.000 | 74.8 | . | .6 |
| *0.000 | 74.7 | *0.000 | 72.6 | *0.000 | 72.9 |   |    |

.  $\alpha = 0.05$

\*

\_\_\_\_\_

%76.3 - %70.2

%65.1

%80.9 - %80

( )

%69.1 - %68.2

%75.3 - %74

%68.6 -% 68.5

- %74.4

%75.7

%72.6

0.000 (sig.)

0.05

0.000 (sig.)

%74.7

0.05

0.000 (sig.)

%72.9

0.05

"

"

**%72.9**

: : -6  
"

.(27)

(27)

(Sig.)

| (Sig) |      | (Sig)  |      | (Sig)  |      |  |    |
|-------|------|--------|------|--------|------|--|----|
| 0.500 | 60.5 | *0.001 | 63.8 | *0.003 | 63.4 |  | .1 |

| (.Sig) |      | (.Sig) |      | (.Sig) |      |  |    |
|--------|------|--------|------|--------|------|--|----|
| *0.000 | 38.1 | 0.500  | 60.1 | *0.024 | 57.3 |  | .2 |
| 0.085  | 63.3 | *0.000 | 52.9 | *0.000 | 54.2 |  | .3 |
| *0.000 | 41.4 | *0.001 | 54.4 | *0.000 | 52.7 |  | .4 |
| *0.013 | 49.8 | 0.442  | 58.9 | 0.154  | 57.7 |  | .5 |
| *0.013 | 50.2 | *0.019 | 62.2 | 0.170  | 60.6 |  | .6 |
| 0.085  | 64.2 | *0.004 | 62.6 | *0.001 | 62.8 |  | .7 |

| (.Sig) |      | (.Sig) |      | (.Sig) |      |  |     |
|--------|------|--------|------|--------|------|--|-----|
| 0.155  | 62.3 | *0.000 | 71.4 | *0.000 | 70.2 |  | .8  |
| *0.000 | 78.1 | *0.000 | 75.3 | *0.000 | 75.7 |  | .9  |
| *0.010 | 49.8 | 0.413  | 58.6 | 0.292  | 57.4 |  | .10 |
| *0.000 | 37.1 | *0.044 | 55.5 | *0.000 | 53.1 |  | .11 |
| *0.004 | 54.2 | 0.061  | 61.4 | 0.344  | 60.4 |  |     |

.  $\alpha = 0.05$

:



%38.1 - %37.1

%50.2 - %41.4

%64.2 - %60.5

( )

%58.9 - %52.9

%63.8 - %60.1

%75.3 - %71.4

%57.7 - %52.7

%63.4 - %60.6

%75.7 - %70.2

0.061

(sig.)

%61.4

(3)

0.05

%54.2

0.004 (sig.)

0.05

.

(sig.)

%60.4

0.05

0.344

3

"

"

:

:

-7

"

.

"

.(28)

.

(28)

(Sig.)

| (Sig.) |      | (Sig.) |      | (Sig.) |      |  |    |
|--------|------|--------|------|--------|------|--|----|
| *0.000 | 71.2 | *0.000 | 73.1 | *0.000 | 72.8 |  | .1 |
| 0.056  | 65.1 | *0.000 | 63.6 | *0.000 | 63.8 |  | .2 |
| *0.039 | 66.2 | *0.000 | 69.2 | *0.000 | 68.8 |  | .3 |
| *0.000 | 73.0 | *0.000 | 75.9 | *0.000 | 75.5 |  | .4 |
| 0.203  | 62.3 | *0.000 | 68.5 | *0.000 | 67.6 |  | .5 |

| (Sig.) |      | (Sig.) |      | (Sig.) |      |  |     |
|--------|------|--------|------|--------|------|--|-----|
| *0.000 | 72.1 | *0.000 | 71.2 | *0.000 | 71.3 |  | .6  |
| *0.000 | 74.0 | *0.000 | 71.4 | *0.000 | 71.7 |  | .7  |
| *0.001 | 69.5 | *0.000 | 72.2 | *0.000 | 71.8 |  | .8  |
| *0.000 | 71.9 | *0.000 | 69.1 | *0.000 | 69.4 |  | .9  |
| *0.000 | 67.8 | *0.000 | 66.7 | *0.000 | 66.8 |  | .10 |

| (Sig.) |      | (Sig.) |      | (Sig.) |      |    |     |
|--------|------|--------|------|--------|------|----|-----|
| 0.141  | 55.2 | 0.381  | 58.8 | 0.221  | 58.3 | %3 | .11 |
| *0.030 | 50.0 | 0.156  | 58.2 | *0.042 | 57.1 |    | .12 |
| *0.001 | 66.6 | *0.000 | 68.2 | *0.000 | 68.0 |    |     |

.  $\alpha = 0.05$

\*

\_\_\_\_\_ :

- %50

%55.2

%69.5 - %62.3

%74 - %71.2

( )

%58.8 - %58.2

- %63.6

%69.2

%75.9 - %71.2

%58.3 - % 57.1

%69.4 - %63.8

%75.5 - %71.3

0.000

(sig.)

%68.2

0.05

3

0.001

(sig.)

%66.6

0.05

0.000

(sig.)

%68

0.05

"

"

**(29)**

:

(29)

(Sig.)

|        |      |        |      |        |      |  |  |
|--------|------|--------|------|--------|------|--|--|
|        |      |        |      |        |      |  |  |
| (Sig.) |      | (Sig.) |      | (Sig.) |      |  |  |
| *0.022 | 64.3 | *0.000 | 66.7 | *0.000 | 66.4 |  |  |

.  $\alpha = 0.05$

\*

-:

%66.4

0.000 (Sig.)

$\alpha = 0.05$

3

%64.3 %66.7

.0.022 0.000 (Sig.)

$\alpha = 0.05$

3





## الفصل الخامس

# النتائج والتوصيات

## أولاً: النتائج

:

.1

.2

.3

.4

.5

.6

.7

.8

.9

.10

.11

.12

.13

.14

.15

.16

## ثانياً: التوصيات

:

.1

.2

.3

.4

.5

.6

.7

.8

.9

.10

.11

.12

.13

( )

.14



# المراجع

## المراجع

### المراجع العربية

1. " (1987) :- :
2. " (1996) :
3. " (2005) :- :
4. (2004) :- :
5. " (2006) :- :
6. " (2000) :- :
7. " (2003) :- :
8. (2005) :- :
- 2004 17

|   |      |          |     |
|---|------|----------|-----|
| : | "    | " (1997) | .9  |
| : | "    | " (2007) | .10 |
| : | "    | " (2000) | .11 |
| " | "    | " (2007) | .12 |
|   | "    | " (1993) | .13 |
| : | "    | " (1999) | .14 |
| : | "    | " (2003) | .15 |
|   | "    | " (1990) | .16 |
|   | "( ) | " (2004) | .17 |
|   | "    | " (2005) | .18 |
| ( | ) "  | " (2006) | .19 |
| : | "    | " (1988) | .20 |
| : | "    | " (1993) | .21 |



|       |          |             |    |
|-------|----------|-------------|----|
|       |          | " (2002)    | .5 |
| "     |          | (1995) (14) |    |
|       | .        |             |    |
|       |          | " (2002)    | .6 |
|       | .        | :           | "  |
|       |          | " (1992)    | .7 |
|       | .        | :           | "  |
|       |          | "(2002)     | .8 |
|       | .        | :           | "  |
|       | "        | " (2003)    | .9 |
|       | .        |             |    |
|       |          | :           | :  |
| "2004 |          | " (2005)    | .1 |
|       |          | .15         |    |
|       |          | " (2003)    | .2 |
|       | .        |             | "  |
|       | " (2004) |             | .3 |
|       | .2 31    |             | "  |
|       |          | " (1986)    | .4 |
| .33   |          |             |    |

|      |        |              |    |
|------|--------|--------------|----|
|      |        | " (1988)     | .5 |
|      | "      |              |    |
|      |        | " (2002)     | .6 |
| (14) | (1985) | (57)         |    |
|      |        | (1990)       |    |
|      |        | " (2006)     | .7 |
|      |        | "(2003-1996) |    |
|      |        | (1997)       | .8 |
|      |        | " (2006)     | .9 |
|      | "      | 2005 91      |    |
|      |        | -:           | :  |
|      |        | (2004)       | .1 |
|      |        | " (2003)     | .2 |
|      |        | "            |    |
| "    |        | " (1991)     | .3 |

|      |          |        |
|------|----------|--------|
|      | " (2004) | .4     |
|      | " (1991) | .5     |
|      | ( )      |        |
|      |          |        |
|      |          | -:     |
| 1947 | 13       | .1     |
|      |          | .1992  |
|      | 2004     | 17 .2  |
|      | 2005     | 91 .3  |
|      | 2009     | .4     |
|      | 2003     | 24 .5  |
|      | 2003     | 144 .6 |
|      | 1998     | 1 .7   |

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# الملاحق



**ملحق رقم (1)**

**استبانة الدراسة في صورتها النهائية**

الاستبانة

أثر الحوافز التشجيعية في قانون ضريبة الدخل الفلسطيني  
على الإيرادات الضريبية في قطاع غزة







| : |  |  |  |  |  |    |
|---|--|--|--|--|--|----|
|   |  |  |  |  |  | .1 |
|   |  |  |  |  |  | .2 |
|   |  |  |  |  |  | .3 |
|   |  |  |  |  |  | .4 |
|   |  |  |  |  |  | .5 |
|   |  |  |  |  |  | .6 |
|   |  |  |  |  |  | .7 |
|   |  |  |  |  |  | .8 |
| : |  |  |  |  |  |    |
|   |  |  |  |  |  | .1 |
|   |  |  |  |  |  | .2 |

|  |  |  |  |  |  |    |
|--|--|--|--|--|--|----|
|  |  |  |  |  |  | .3 |
|  |  |  |  |  |  | .4 |
|  |  |  |  |  |  | .5 |
|  |  |  |  |  |  | .6 |
|  |  |  |  |  |  | :  |
|  |  |  |  |  |  | .1 |
|  |  |  |  |  |  | .2 |
|  |  |  |  |  |  | .3 |
|  |  |  |  |  |  | .4 |
|  |  |  |  |  |  | .5 |

|   |  |  |  |  |  |     |
|---|--|--|--|--|--|-----|
|   |  |  |  |  |  | .6  |
|   |  |  |  |  |  | .7  |
|   |  |  |  |  |  | .8  |
|   |  |  |  |  |  | .9  |
|   |  |  |  |  |  | .10 |
|   |  |  |  |  |  | .11 |
| . |  |  |  |  |  |     |
|   |  |  |  |  |  | .1  |
|   |  |  |  |  |  | .2  |
|   |  |  |  |  |  | .3  |
|   |  |  |  |  |  | .4  |
|   |  |  |  |  |  | .5  |



|  |  |  |  |  |    |     |
|--|--|--|--|--|----|-----|
|  |  |  |  |  |    | .6  |
|  |  |  |  |  |    | .7  |
|  |  |  |  |  |    | .8  |
|  |  |  |  |  |    | .9  |
|  |  |  |  |  |    | .10 |
|  |  |  |  |  | %3 | .11 |
|  |  |  |  |  |    | .12 |

## ملحق رقم (2)

### قائمة بأسماء المحكمين

|  |  | .. | 1 |
|--|--|----|---|
|  |  | .  | 2 |
|  |  | .  | 3 |
|  |  | .  | 4 |
|  |  | .  | 5 |
|  |  | .  | 6 |

( ) :  
 ( Weight )  
 :()

|   |   |   |   |   |  |
|---|---|---|---|---|--|
|   |   |   |   |   |  |
| 5 | 4 | 3 | 2 | 1 |  |

" (1)  
 " %20  
 (Weighted mean )  
 : (attitude)

:()

|  |     |      |          |
|--|-----|------|----------|
|  |     |      |          |
|  | %40 | -%20 | 1.99 1   |
|  | %60 | -%40 | 2.99 2   |
|  | %70 | -%60 | 3.49 3   |
|  | %80 | -%70 | 3.99 3.5 |
|  |     | %80  | 5 4      |

0.80 (5/4)  
 . 4 5 4 3 2 1

:

$$n = \left( \frac{Z}{2m} \right)^2 \quad (1)$$

.( $\alpha = 0.05$

$Z=1.96$  : )

( $\pm 0.05$  : )

:

:

:Z

:m

:

$$n = \frac{nN}{N + n - 1} \quad (2)$$

N

:

(1)

$$n = \left( \frac{1.96}{2 \times 0.05} \right)^2 \cong 384$$

: (2)

$N = 952$

$$n = \frac{384 \times 952}{952 + 384 - 1} \cong 273$$

273

:

The Practice of Business Statistics, 2003, Moore, D., McCabe, G.,  
 Duckworth, W, Sclove, S.

:

<http://www.isixsigma.com/offsite.asp?A=Fr&Url=http://www.surveyguy.com/SGcalc.htm>

## العيبة الإحصائية للمكلفين (أصحاب الشركات)

| 89 | 86 | 310 | 300 |  |
|----|----|-----|-----|--|
| 22 | 17 | 75  | 60  |  |
| 22 | 8  | 34  | 28  |  |
| 14 | 9  | 50  | 33  |  |
| 12 | 6  | 40  | 22  |  |

509

443

952

273

43