

We Hussein Bin Talal, King of the Hashemite Kingdom of Jordan

According to Article (31) of the Constitution, and

According to what has been decided by the Senate and the House of Representatives,

We do approve the following law and order its promulgation and adding it to the State's laws:

Law number (1) of 1962

The Customs and excise Law

Article 1: This Law shall be called "The Customs and Excises Law of 1962", and shall come into force after one month of its publication in the Official Gazette.

Article 2: the terms and expressions stipulated in this law shall have the meaning assigned to them below, unless the context indicates otherwise.

- a) The term "Minister" means, the Minister of Finance or the competent minister to whom the Customs' Authority reports.
- b) The term "Custom's Officer" means, all the customs' officials and the accountants who perform the functions of the customs' officers except the governors.
- c) The term "the Law" means, the Customs and Excises Law.
- d) The term "Authority" means, the Ministry's undersecretary or any official who is delegated in writing by him.
- e) The term "Kingdom" means, the Hashemite Kingdom of Jordan.
- f) The term "Goods" means all commodities and materials regardless of its kind.
- g) The term "Foreign Goods" means, all commodities and materials regardless of its kind, which are not from the Kingdom's product or corps.
- h) The term "Warehouse" or "Warehouses" means, any place or building prepared by the Authority for the storage of Goods or it approved its use for such purpose.
- i) The term " Designated Routs" mean, the means defined by the Authority for the passage of Goods, which are imported into the Kingdom or exported from it or such Goods which are passing through the Kingdom.
- j) The term "Tobacco" means, any kind of tobacco ,whether it is in the form of leaves or shredded, in addition to cigarettes, Waterpipe tobacco (leaves or shredded) , chewing tobacco ,or cigar.

- k) The term “Rolls” means the tobacco rolls including the weight of its paper and the adhesive material used, as well as, the filter’s paper and its content or what is added to it whether it is cotton or other materials.
- l) The term “Custom’s Case” means, any actions taken in relation to any crime committed in violation of the Customs and Excises Law or other Excises laws.
- m) The term “Contraband” means, any Goods which were brought or exported or transferred or there were an attempt to bring, export or transfer it , with the intent to embezzle the revenues or in order to evade the prohibition and restrictions related to importing or exporting or transferring such Goods.
- n) The term “Transportation Mean” means, and public or private mean of transportation.
- o) The term “Declaration” means, the statement submitted by the Good’s owner or whoever acts in his/her place in order to show the numbers, types, kinds and quantities of the Goods and its prices.
- p) The term “Customs’ Tariff” means, the customs’ categories fees schedule pertaining Goods’ types and kinds.
- q) The term “Agreements” means, any agreement which is binding on the Jordanian Government.
- r) The term “Transporter” means, the Goods’ owner or his/her agent or the transportation mean’s owner or whoever is acting on his/her behalf.
- s) The term “Prohibited Goods” means, any good, the importing, exporting or transportation of which is prohibited.
- t) The “Administrative Governor” means, the Surrogate or the Deputy Governor or the Area Director.

Goods Subject to Duties

Article 3: All the Goods which are imported into the Kingdom shall be subject to customs duties. Such duties shall be collected according to the tariff, except what had been exempted from such duties according to the provisions of this or any other law or according to the provisions of any agreement.

Setting the Tariff

Article 4: The customs tariff, which is imposed on goods imported into the Kingdom shall be set, amended and replaced according to a decision issued by the Council of Ministers based on a recommendation by the Minister and the Minister of National Economy. Such decision shall be published in the Official Gazette.

The Rate of Required Duties

Article 5: The customs duties shall be collected according to the tariff applicable at the day the declaration is processed. The processing of the declaration shall be considered as complete when it is certified by the competent customs official and refer it in order to deliver the goods.

Specific Duties

Article 6: In cases where the customs duties are listed within the specific tariff, then such duties shall be fully collected regardless of the type of goods' which are subject to such specific tariff and regardless of the value of such goods or its condition. However, when the goods' malfunctions is duly established, in such instance the Authority may decide to reduce the quantity subject to duties. The reduction amount shall not exceed the actual malfunction percentage. The estimated value of the malfunctioned goods shall be taken into consideration in light of any possible purpose it might be used for.

Imposing Additional Duty on the Origin

Article 7:

- a) It is permissible to impose , according to special decisions, which shall be issued in the same manner used to set the tariff amount, additional customs duty (known as the additional duty imposed on origin) on foreign goods, imported for consumption in the Kingdom and exported for a country other than the country of origin. The said decisions shall define the countries on which such duty shall be applied and shall also define its rate.
- b) The additional duty on origin shall be collected according to the same rules which are applicable in relation to the collection of customs duties.
- c) The goods which benefit from the recovery of the duties in case of exporting shall not benefit from the recovery of the additional duty on origin imposed on such goods.

Inspection Fees

Article 8:

In addition to the custom duties imposed by this law, a fee of (1%) of the total value of the Goods which enter the kingdom shall be collected, except for the Goods which are exempted from custom duties according to the provisions of this law or according to the Custom Tariff issued according to it or according to the related agreements. This exemption shall not include the instances where the agreements done expressly provide for such exemption.

Exports Inspection Fees

Article 9:

a fee of (1%) of the exported Goods value shall be collected, with the exception of the following:

- a) Things that are exported by the King.
- b) Things that are exported by the Government's departments.
- c) Things that are exported by any diplomatic mission or a delegated consulate or any of such mission or consulate staff members.
- d) The equipments and supplies the recognized charitable and religious entities.
- e) The equipment and supplies of the Iraq Petroleum Company.
- f) The equipment and supplies of the rail road.
- g) Travelers' personal luggage as defined in Article (97) of this Law.
- h) Homes' furniture as stated in Article (98).
- i) All the Kingdom's agricultural, animal and industrial products, in addition to natural resources.
- j) Materials which are exempted from duties according the Tariff.
- k) Re-exported foreign Goods before the payment of the customs duties imposed on such goods.
- l) The Council of Ministers may according to a recommendation by the Minister and through the issuance of a decision to be published in the Official Gazette, may amend the provisions of this Article by lifting the exemption given to any material stated in the above paragraphs or by adding a new paragraph to the Article or by adding any other exemptions.

Bullets' Prices

Article 10: Five Piasters shall be collected on each bullet to be used for the implementation of the purposes of this Law.

Other Duties

Article 11:

the Customs' Authority shall collect other fees for the benefit of the State's treasury or for the benefit of the municipalities or other bodies to which such fees belong, when importing any of the Goods which are subject to such fees and according the conditions stated in the related legislations.

The Duties Imposed on the Transit and Duty Free Zone Goods

Article 12:

Duties shall be collected on goods passing through transit and the goods which leave the free zone, when the Minister allows such Goods to be cleared for local consumption according to Article (5).

Incomplete or Embezzled Goods

Article 13:

The Goods which were embezzled or stolen from the warehouses shall be subject to custom duties according to the Tariff applicable on the day such embezzlement or theft took place or the day it was discovered. Goods which are incomplete in a way unlike the above, it shall be subject to duties according to the Tariff applicable on the day the incomplete Goods arrived on the clearing center. The duties collected on such Goods shall not be returned unless the Transporter proved within six months through means which are convincing to the Authority that the theft or embezzlement did not take place inside the Kingdom.

The Fees Earned on what is sold of the Exempted Goods

Article 14:

If the imported and duty free goods were sold or were otherwise discharged, in such case the duties which were supposed to be collected on such goods shall be collected like if such goods were imported by its new owner on the date such sale or discharge had taken place.

The Designated Routes

Article 15: The entry of goods into the Kingdom and leaving it or its passage through the legally designated ways.

The Submission of Declarations and Delivery of Goods

Article 16: Any goods which enter the Kingdom shall be handed in to customs and shall enter its Warehouses after the Transporter deposit the declaration (manifesto), which shows the good's types, weights and content according to the forms prepared for such purpose. The goods shall stay under the customs possession until it is cleared.

The deposit of the declaration (Manifesto) related to the goods by the Transporter shall be done at the customs' center closest to the boarders, except for export goods, which shall be subject to the rules and measures defined by the Minister.

Land Transportation

Article 17:

- a) All Goods , which are imported or exported through land , shall be directly guided to the boarder's nearest customs office or to the competent clearing office ,as the case might be, subject to the penalties provided for in Article (147) of this Law. The Transporter shall use the Designated Routes while transporting the goods to such destination.
- b) The goods which pass the stated above customs office or which enters any warehouse before being guided to such office shall be subject to the penalties stipulated in Paragraph (a) of this Article, unless it had been allowed to report to another office.

Article 18:

- a) It is prohibited to import any goods using more than one Manifesto or what replaces it , which shall be signed by the transporter and shall state the number of parcels, its marks (trademarks) , numbers , wrapping and types , in addition to the good's kinds, its origin and the places the goods were shipped from.
- b) Prohibited goods shall be noted down in this Manifesto under its real names, kinds, types and characteristics, subject to the penalties stated in this Law.
- c) The customs' officials shall have the right to inspect the boats, the load of which is less than (150) Maritime Tons , regardless of its nationality ,whether such boats were docked or still sailing within (20) km from the Jordanian shores , only in compelling circumstance which have legitimate justification.
- d) The customs' officials shall have the right to board ships, regardless of their cargo or flag , provided that such ships are docked in Jordanian ports or coming to or leaving such ports. They shall have the right to stay onboard such ships until it unloads its cargo and shall also have the right to order when the ship is leaving the opening of all rooms, sections, boxes and barrels, in addition to opening other parcels and containers and to inspect all the cargo in all means available.
- e) The competent authority shall have the power to seal with lead or by any other substance the monopolized or prohibited goods or such goods that are subject to expensive duties. The ship's captain when entering the ports shall organize a list of such goods if there is no Manifesto related to it.
- f) The customs' officials shall within (20) km from the Jordanian ports , have the right to board any vessel , the load of which is more than (150) maritime tons , regardless of its flag, provided that they shall be satisfied by only requesting a copy of the original Manifestos and by marking such manifesto. They shall not be allowed to inspect such vessels, unless they have special information that there are smuggled Goods on its board.
- g) The vessel's captain or the maritime's company agent representing him/her shall within (36) hours from the vessel's arrival at the port and before unloading its cargo, hand in the original Manifesto in addition of two copies of the same to the customs office.

- h) Each original Manifesto which belongs to a vessel -which does not conduct regular trips to Jordanian ports and the shipping company, which owns such vessel does not have agents at the Kingdom's ports - in addition to each Manifesto which belongs to a sailboat, such Manifesto shall be marked by the customs authorities of the shipping port.
- i) Each vessel whether such vessel is loaded or empty shall be prohibited from leaving any of the Kingdom's ports, unless it is accompanied by a Manifesto which contains the specifications stated in the first paragraph of this Article.

Transportation by Vehicles

Ordinary Transportation

Article 19: shipping imported Goods by vehicles, requires that each vehicle shall have for each trip it makes a Manifesto, which takes the form of an overall table, indicating the aggregate number of the transported Goods. Such Manifesto shall include the names of the shippers and the addressees , the number of parcels ,its marks, numbers , weight, in addition to the Good's type , its origin, value and its quantity by number or weight or size or if necessary by the necessary quantitative unit. The Manifesto shall be signed by the Transporter and marked by the customs office from which the Goods had been shipped or the first customs office in the kingdom through which such goods had entered. Such Manifesto shall be deposited at the vehicle's arrival at the customs office.

Transportation through International Transit:

Article 20: Goods, which are imported under international transit status by the authorized vehicles transportation companies, shall be accompanied by a single Manifesto for each vehicle in each trip, provided that such Manifestos shall be signed by the authorized transportation company's agent and the vehicle's driver and shall also be marked by the customs office from which the Goods had been shipped or the first customs office in the kingdom through which such goods had entered. The Manifesto shall be deposited upon the vehicle's arrival at the office of the Jordanian destination.

Transportation by Railroads

Ordinary Transportation

Article 21: Goods imported by railroad shall be accompanied by a shipping list ,which acts as a Manifesto and shall include the number of parcels , its marks, numbers, covers' and Good's types.

Such lists shall be signed by the railroad company's authorized agent and the Train's master in addition it shall be marked by the customs office from which the Goods had been shipped or the first customs office in the kingdom through which such goods had entered.

Transportation through International Transit:

Article 22: Goods imported through railroads and under the international transit status shall be accompanied by a road sheet which acts as a Manifesto. The sheet shall state each parcel, its numbers, mark, type of goods, size, weight..etc, if the duties imposed on such goods are collected on the basis of its weight or measures or on the basis of any other quantitative unit. In case of goods which pay the duties on the basis of its value or the prohibited goods, the weight and value of such goods shall be shown at the same time.

Common Provisions related to Vehicles and Railroad Transportation

Article 23: The provisions of Article (36) , shall apply to both types of transportation.

Air Transportation

Article 24: The transporter shall organize a statement (Manifesto), which shall contain the description of the air transported goods and its type. A copy of the original Manifesto shall remain in the airplane and submitted upon request to the authorized officials and the customs officers.

Airplanes which conduct international flights shall land coming and going at airports that have customs authorities presence.

Transport by Mail or Mail Parcels

Article 25: The importation of goods through mail or mail parcels shall be acceptable within the terms and conditions set by the Minister.

Common Provisions applicable for both Importation and Exportation

Article 26:

- a) It is not permissible , subject to the penalties stated in the law, to state in the Manifesto or the shipping statements or the road sheets (several sealed boxes) , which is grouped in any way to show that it forms one parcel.
- b) Vessels' Masters shall show the shipping policies which they shall have to the customs officials on their way in and out.
- c) Except for the exemptions granted by the Authority, it is prohibited to unload or load any goods from or to any ship or boat without the authorization of the customs officials and without their presence, subject to the penalties stated in this Law.
- d) It is prohibited to ship from or to the Kingdom any goods, which are subject to any customs measures according to this Law, unless such goods are shipped from or to the centers, which have the departments authorized to take all the related customs measures.

It is also prohibited to open any transportation mean/s, which includes goods subject to customs measures without the presence of the customs official. Any goods, which are shipped or opened in a violating manner, shall be deemed as a trafficked goods and the Transporter shall be subject to the penalties stated in relation to the trafficking of goods.

- e) The Minister may in instances he/she shall decide upon, disregard any discrepancies between the form and description of the shipping statements (the Manifesto or whatever other document of the same nature) , stipulated in this law and the lists submitted by the Transporter , if he/she became convinced that such discrepancy will not result in harm or loss to the State's treasury.

Customs Declarations

Article 27: according to the provisions of Article (16) , it is mandatory to deposit the detailed customs declaration ,according to the number of copies defined by the Authority and by using the assigned forms. This should be done before starting the goods' customs clearing process . The said customs declaration shall be signed by the Transporter and it shall be drafted according to the operative Tariff and when necessary according to the text which gives the goods or imposes on it a special status. In particular the declaration shall contain the names of the items which may benefit from a preferential status according to the special legal provision which grants such status.

The naming of the goods shall – when it is necessary- be in accordance to its naming in the Tariff.

The Transporter's Responsibility

Article 28:

- a) Customs declarations shall include all the necessary evidences and information, in order to apply the customs duties and other fees, in addition to the application of the various regulations, transactions and inspection measures. Such declarations shall specially include the goods kind, weight, quantity, value, origin, place of shipping, parcels' marks and numbers ,in addition to the name of the means of transportation and its type, as well as , the date the goods entered the warehouse , the transporters' signature, the addressee actual name . The before stated information is needed in relation to the importation of goods, as to the exportation of goods the declaration shall include the goods' destination, the name of the actual addressee and the transporter's name.
- b) The customs declaration shall only include the goods which are stated in one single Manifesto or shipping list.
As to the goods which leave the private or public warehouses or the fee zones, such goods shall be subject to the measures and procedures issued by the Minister.

Declarations' Registration

Article 29: Declarations organized according to article (16, 27 and 28) shall be register by the competent customs centers after making sure that such declarations do correspond to these articles. The registration shall take place on the day such declarations are received and shall be registered according to unbroken serial numbers, which have to be used on annual basis.

Change in Declarations

Article 30: It is prohibited to do any change in the declaration after it is being submitted to the competent customs official. However if the transporter discovered that the there is any mistake in the declaration before the customs official takes any actions regarding such declaration, in such case the competent customs official may allow the transporter to correct such mistake and sign on the correction in the presence of such official. The customs official shall also sign under such correction and state the date and time it was made.

The prohibition stated in this Article shall not include in principle, the changes in status as long as the duties had not been categorized yet. In case there is a dispute the changes on status shall not be allowed until such dispute is settled. Customs officials are prohibited from making any changes on the declaration regardless of the reason for such changes.

Determining the Goods' Value and Proof of Origin

Article 31:

- a) In order to determine the value of the duties applicable to the imported goods, the value of the goods in its origin or place of purchase or place of shipping on the clearing date shall be taken into consideration, added to such value the expenses related to its shipping, insurance, commission and any other expenses the goods may bear until it reached the first customs center, which is authorized to clear such imported goods even if it was not cleared in such center.
- b) The proof of the purchase price and the goods origin shall be done through the submission of the original invoices and documents, which show the goods price at the place it was purchased from, in addition to its shipping and insurance cost and any other expenses until it reached the customs clearing center.
- c) Invoices related to the goods prices, shall be certified by the commerce or industry chambers or such similar entities in the exporting countries and also by the Jordanian consulates in the exporting cities, if there is a Jordanian representation in such cities. If there is no such representation, than it shall be

sufficient to only certify such invoices by the commerce or industry chambers or such similar entities.

- d) When none of the required documents is submitted or if the invoices were not duly certified, or if the customs official is not convinced of the authenticity of any of before mentioned documents, then such official shall refuse to proceed in the customs clearing procedures and shall refer the issue to the Authority, in order for it to issue its instructions in relation to the procedures that should be followed. The Authority may allow the completion of the clearing process in return for a fine ,the percentage of which shall not exceed (2%) of the goods value for each requested document which was not submitted during the clearing process or during the period stated in the related instructions.
- e) If the transporter claims that he lost any required document, and he could not obtain a copy of such document, in such case such transporter shall -before the start of the clearing procedures- write down on the customs declaration a statement to this end and that he accepts without any reservations the appraisal done by the customs.
- f) Goods shall be appraised by the competent customs appraiser. The goods prices decided by the appraiser shall be compared with the prices stated in the declaration by the transporter.
- g) If the both the appraiser and the transporter disagreed on the goods prices , then the issue shall be referred to the Authority in order to issue a decision in this regard. If the transporter did not accept the Authority's decision, then he shall have the right to request that the duties, in addition to the fines (if any), which are imposed on such goods be collected in kind. The Authority shall collect such duties and fines according to the following:
 - 1. Shall collect in kind the equivalent of the import duties and fines applicable to the goods according to the price and expenses stated in the declaration submitted by the transporter.
 - 2. After collecting the fine (if any) according to the provision of Paragraph (1), the Authority shall estimate the duties applicable to the rest of the goods according to the prices and expenses stated in the customs declaration and shall collect in kind what is equivalent to the estimated duties and fines, provided that the price of the goods which are taken as a collection shall be calculated according to the customs declaration added to it the related paid fees , except for the importation fines and fees.
 - 3. In cases where part of the duties is estimated based on and the other part based on the goods weight or size or number, the Customs Authority shall be satisfied with collecting what equals the duties and fines estimated on the basis of the goods value according to the same method illustrated in paragraphs (1 and 2) above, the collection of the duties in pertaining the

other parts of the goods shall be done according to the category defined in the tariff.

4. If the nature of such goods does not allow taking part of it which exactly equals the amount of the due duties, but rather it requires the taking of an item, the value of which is more than the amount of such duties, in such case the importer may – in case the Authority agrees- give the Customs Authority another item, the value of which is less than the applicable duties and pay the difference in based on the customs appraisal of the goods value. In contrast, if the value of the goods which were selected is more than the duties to be paid in relation to the whole parcel, then the customs shall pay to the importer such difference in addition to (5%).

If the related parcel could not be divided, in such case the Authority may take it all and return to the importer the value he stated in addition to (5%).

5. The selection of the goods to be taken as an in kind payment of the duties according to the provisions of this Article, shall only be made by the competent customs officer, without him being subject to any restrictions.
6. The collected goods taken according to the provisions of this Article shall be immediately sold by the competent customs officer through a public auction, unless the Authority sees that the interest of the treasury requires otherwise.

Invoices

Article 32:

- a) The invoice submitted to the customs for goods clearing purposes, shall show the following:
 1. The date it was drafted.
 2. The name and address of the goods' sender.
 3. The name and address of the goods' importer.
 4. The good's kind.
 5. The price of the goods' unit and its total value.
 6. Any additional expenses which were paid by the sender.
 7. The goods' quantity, its gross and net weights.
 8. The total number of parcels and each parcel's number, mark, weight, dimensions and content.

9. The goods' origin and the transportation mean used in addition to the shipping place.
- b) For the invoice to be accepted it shall include a date which confirms with the goods shipping date and any period between the shipping date and the invoice date shall be explained in a way that shall convince the competent customs official.

The Authority's Competency to Challenge the Authenticity of the Documents

Article 33: The submission of the records and documents stated in Article (31) shall not restrict the competent customs official, who shall have the right to challenge the content of such documents before the Authority.

The Exception in relation to the Certification of Invoices

The following shall be exempted from the certification of invoices:

- a) Each invoice the value of which does not exceed (30) JDs, according to the competent customs officer estimation.
- b) The exempted goods sent to the persons, companies, official and non official entities, which enjoy the right of being exempted from customs duties.
- c) Goods imported from Arab states provided that such goods are produced in such states.
- d) Any entity or institution or party, the Council of Minister agrees to exempt it according to a recommendation by the Minister.
- e) The importers of petroleum and oil (what is related to the oil and flammable materials only).

Consignment Fragmentation

Article 35: The fragmentation of a goods consignment shall be prohibited, which means if a consignment had already arrived it is prohibited to complete the customs procedures for part of it only and delay the procedures related to the other part. In such case, one declaration shall be organized for the whole consignment and the customs procedures shall be taken accordingly. It is permissible for the Minister according to a recommendation by the Authority when he/she sees that there are justifiable reasons, to allow such fragmentation in the form he/she deems appropriate, provided that such fragmentation shall not result in any loss to the treasury in any way or form.

Sings of Origin

Article 36: It is permissible to oblige importers to put the signs (marks) which point to the origin on foreign goods imported to the Kingdom (according to special decisions issued by the Authority).

Such decisions shall define for each kind of the foreign goods; the conditions which shall be adhere to in putting the origin marks, in addition to the conditions required in order to implement the said decisions.

It is absolutely prohibited to import or enter into the warehouse or the free area or to pass through transit any foreign natural or manufactured goods which carries on itself or on its wrapping or boxes ...etc the mark of a factor or a store or any name or signal, which might lead to falsely believe that such goods were made in the Kingdom or that its origin is the Kingdom.

The Canceling of Declarations

Article 37: The Authority shall have the right to cancel the declarations, which had not been processed for more than full fifteen days starting from the date of its registration, due to reasons related to the party who submitted them.

Temporary Declarations

Article 38: The transporter may, based on permission by the competent customs officer and before submitting the customs declaration, inspect the goods which belong to him under the officer's supervision and to take samples from such goods in order to verify its kind, value, quantity. The applicable duties shall be collected in relation to such samples.

Inspection and Examination of Goods

Article 39: The parcels shall be opened and its content shall be spread over and baled by the transporter in the presence of the competent customs officer, who shall compare the parcels content with the declaration and other related documents submitted by the transporter. If it appears that there is a shortage, such shortage shall be noted down in the declaration and if it appears that there are goods which were not listed in the attached documents, such goods shall be considered as smuggled goods and shall be attached and the transporter shall be subject to the penalties stated in the law. If the Authority became convinced that there were not bad faith or intention to escape the payment of the duties on such goods or the payment of any other dues, in such case the Authority may be satisfied by collecting double the legal due fees unless it agrees to collect a lesser amount.

Health and Technical Inspection

Health Inspection

Article 40:

- a) If the competent customs officer suspected the presence of damage or in some of the imported goods, which are of the types of food or beverage or tobacco or any other thing that might endanger the public health, in such case he/she shall have the authority to send samples of such materials to be tested by the competent departments or experts. If the said competent authorities decided that such materials are not valid of consumption, it shall be destroyed in the presence of panel composed of the competent customs officer and one of the technical department staff members or an expert. The destruction of such goods shall be done in the transporter's presence and if it was not possible for the transporter to attend the attendance of the stated persons shall be sufficient.
- b) The costs associated with the testing and destruction of such goods shall be paid by the transporter. It is permissible that the Authority pays such expenses and then collects the amount from the transporter according to the related legal provisions. Such amounts shall be considered as due public property.
- c) It is permissible for the Authority to allow the re- exportation of such goods according to the conditions it sets, based on a request made by the transporter.

Technical Inspection:

Article 41: It is permissible for the Authority (whenever it deems as necessary) to refer to the competent technical department or to any expert party , any imported goods in order to be technically inspected , in order to know its composition or how it should be used or for any other reason.

Passengers Inspection

Article 42:

- a) Passengers entering or leaving the Kingdom shall approach the competent customs office in order to declare the items they are carrying with them, subject to the penalties stated in this Law.
- b) The passengers' luggage and the parcels they might be carrying with them shall be inspected by the competent customs officer, who shall also have the authority to conduct body search on such passenger, provided that a woman shall only be body searched by another woman.
- c) Customs duties shall be collected on goods in the possession of passengers according to the instructions issued by the Minister for this purpose.

Payment of Duties

Article 43: Goods shall not be released from customs before the applicable duties on such goods are paid. The officials entrusted with duties collection shall issue payment receipts according to the designated form.

Duties applicable to the Government's Goods

Article 44: Goods imported for the benefit of the governmental departments or on its behalf shall be subject to the customs duties according to Article (45) , taking into account the provisions of Article (82).

Article 45: The customs declarations related to the government's goods shall be organized according to the provisions of articles (27 and 28) of this Law. The Authority may disregard the provision of any document which could not be submitted.

In cases where a duty has to be paid by the government, the Authority may after concluding the inspection, allow the taking of such goods before paying the duties. This shall be done according to the conditions set by the Authority.

As to the goods which are imported for the government and its duties have to be paid by individuals, such goods shall be subject to the provisions applicable to commercial goods.

Ceded Goods

Article 46:

- a) The goods which were ceded by their owners through a written acknowledgment shall all be immediately transferred to a special location in the customs warehouses and shall be recorded in the unclaimed goods, where it shall be sold according to the same procedures applicable in the sale of in kind taken goods.
- b) Partial items present in stores and docks without knowing its source or owner shall be treated the same as the ceded goods. Upon receipt and recording of such goods, it shall be opened to know its content.

Custom Area

Article 47: the customs area is the area which has a customs center for goods clearing purposes. It shall include the customs offices, warehouses, docks and grounds. The Authority shall have the right at any time to order all the persons, which it deems their presence as not desirable to leave, to leave the customs area.

Warehouses

Article 48: The customs warehouses shall include the guiding, docks, lands and space, which is owned or rented by the Authority for the purpose of storing imported goods before it is cleared. It shall also include the land warehouses which is agreed to store the unpaid duties goods. Such warehouses shall be considered as part of the customs area.

Refusing the Admission of Certain Kinds of Goods to the Warehouses

Article 49:

- a) The competent customs officer may refuse the admission of any goods to the warehouse, if the warehouse has no sufficient place for such goods, or if the goods type or size makes its storage in the warehouse undesired or impossible. The transporter shall keep such goods according to the method and under the conditions set by the Authority until it is cleared. The storage of such goods shall be on the transporter's responsibility and expense. The goods in such instance shall be considered as being stored in a factious warehouse until it is cleared.
- b) It is prohibited to unload or store flammable or exploding materials with other regular materials in the warehouse, in addition to materials which show signs of decay and damage, and other materials which its presence endanger the warehouse or might harm other stored goods, as well as , the goods which requires special facilities for keeping.
- c) Perishable goods such as vegetables, fruits, butter, frozen meat, live animals, plants and other similar types of materials ,which have admitted to the warehouse for more than (48) hours ,without being received by the transporter , such goods shall be sold by the customs officer through a public auction or the method he/she deems appropriate. The prices of such goods shall be registered as a trust , so if it is claimed by its owners within the two years ,it shall be given to them after deducting the fees and expenses. If such amounts was not claimed during such period it shall be the property of the treasury. The transporter shall have the right to receive the goods after the announcement and before the sale of such goods is completed, provided that he pays the announcement cost and any other expenses which were paid by the Customs Authority due to the delay in receiving such goods in addition to the applicable duties.

The Transfer of Goods from One Customs Center to Another

Article 51:

1. It is permissible to transport goods from one customs center to another in order to complete the customs related procedures. Such transfer shall be done after completing the following procedures:

- a) Submit to the customs center where the parcels are located the parcels' invoices along with the delivery permission and any other papers or documents related to such parcels.
 - b) Stamping the parcels with lead by the customs and handing it over to the transporter after he acknowledges in writing that he received such parcels and undertakes to deliver them to the destination customs center under the same conditions which it was received at. This shall be done according to the conditions and guarantees provided by the Authority.
2. If one of the parcels' stamps was found to be broken or was suspected to be broken when delivered to the related customs center, such parcels shall be immediately opened in the presence of the customs officer and the transporter and a record of such incident shall be organized. The missing goods shall be considered as been smuggled and the transporter shall be punished by a fine which does not exceed (10) JDs for each parcels, which misses some of its content or it was noticed that such parcel was opened or tampered with, in addition to the duties and other penalties related to smuggled goods and stated in this law.
 3. Goods which are transferred according to the above mentioned procedures shall be accompanied with a Manifesto drafted by the original customs center, which shall include the goods weights, quantities, number of parcels and descriptions. Any discrepancy between the original statement submitted by the transporter and the true status of the goods shall be reported by the drafting of an official report, a copy of which shall be attached to the statement sent to the destination customs center.
Customs centers, where the goods are located, shall inform the Authority and the destination customs centers in each case about the goods, which are being transferred at the same time such transportation is taking place. Such centers shall also make sure that the goods have reached their destination within the time estimated for its transportation.

Article 52:

The Minister shall have the authority to approve the establishment of public and private storage warehouses, for the storage of goods which are subject to costumes duties when imported for the first time. The establishment of such warehouses shall be done according to the conditions and guarantees established by the Minister. The Minister shall also have the Authority to cancel the licenses granted to such warehouses at any given time without having to provide any justification for such cancelation. The Minister shall issue the directives which regulate the storage of the goods and the means applied in supervising such storage, in addition to the storage fees to be collected and amending such fees.

Private Fuel Warehouse

Article 53:

It is permissible to grant individuals, commercial or industrial companies or municipalities, the permission to establish private warehouses for the storage of fuel. The right to grant such permission is given to the current Council of Ministers according to a recommendation by the Minister, after obtaining the opinion of the related departments. The establishment of such warehouses shall be subject to the conditions and guarantees set by the Minister.

Portage Fees

Article 54:

1. Portage fees shall be collected in centers, where the customs porters unload the goods at the customs area. Such fees shall be collected in relation to all goods subject to customs procedures according to the following tariff:
 - a) (20) Piaster for each (100) Kg or part of it for parcels, which weigh (500) or less kg.
 - b) (30) Piaster for each (100) Kg or part of it for parcels which way more than (500)kg.
 - c) (20) Piaster for each personal traveler's parcel.
Such fees include the fees for unloading the goods at the customs area or getting it out of the warehouses.
 - d) Half of the above stated fees shall be collected when goods are transported from one warehouse to another based on the transporter's request.
 - e) On fourth of the above stated fees shall be collected when it is permitted to clear the goods without unloading it at the customs area.
2. The Council of Ministers based on a recommendation by the Minister shall have the right to amend such fees through the issuance of a decision to be published in the Official Gazette.

Retention Fees

1. The transporter may keep the goods at the customs warehouses for a period not to exceed (7) days from the date of its entry to such warehouses. The (7) days shall include the day the goods entered the warehouse and the day it lift it. After the expiry of such period the following retention fees shall be applied :

Item	Piaster
Tobacco , nuts and alcoholic drinks	100 per day for each 100 kg or any part of it.
Other goods	50 per day for each 100 kg or any part of it
Travelers' luggage	20 per day for each parcel.

Half of such fees shall be collected for goods which remain on the docks or in the open fields at the customs area.

2. If the goods are not taken out from the warehouses during a three months period starting from the date of its entry, the competent customs officer shall make an announcement regarding such goods in the Official Gazette or in one of the local newspapers. After the passage of one month from the announcement date, such goods shall be sold through a public auction under the supervision of a committee, which is composed of two officials of the competent customs center and a member from the local municipality or chamber of commerce. The Authority shall not be responsible for any loss that might be caused to the goods due the above mentioned method of sale.
3. The committee responsible for the sale of the above mentioned goods shall prepare a statement (list), which includes the goods types, quantities, weights and origin if possible.
4. Custom duties and any other applicable fees or expenses, shall be deducted from the sale price. The amount left shall be registered as a trust and if such amount is not claimed within two years from the sale date, such amount shall be transferred to the treasury.

Exemptions from the Retention Fees

Article 56:

The following goods shall be exempted from the retention fees stated in Article (55) of this Law:

- a) Items imported under the King's name or on his behalf.
- b) Items imported by the governmental departments.
- c) Goods which are kept in the warehouse in order to be inspected by any technical department or because it is under attachment by the government, in addition to goods which are kept due to a delay in the customs clearance procedures, when the cause of such delay is the competent customs officials or the Authority.

Article 57:

The Council of Ministers according to a recommendation by the Minister shall have the right to amend the retention fees stated in article (55), of this law and to add any exemption in relation to such fees. The decision shall be published in the Official Gazette; it shall also have the authority to exempt from such fees even after its payment becomes due.

Goods Entering the Warehouse by Mistake

Article 58:

If it is proved that the goods were entered into the warehouse by mistake, in such case the Minister may allow taking such goods out of the warehouse without paying any retention fees.

Deadlines related to the Retention of Goods at Private and Public Warehouses

Article 59:

- a) It is permissible to allow the storage of goods which the Authority approved its entry to a public or private warehouse, for a period of one year from the date of its entry, unless the

related permit provides for a lesser period. The Authority may for convincing reasons, extend such period for another period of six months only. As to tobacco and cigarettes it is permissible to extend such period for two years. In case the fees are not paid at the end of the granted period, the Authority shall announce the sale of the goods in the public auction. The goods shall be sold during one week from the announcement day.

- b) The applicable fees and other expenses and wages shall be deducted from the sale price; the remaining amount shall be registered as a trust and shall be returned to its legal owner.
- c) If the sale price was not sufficient to pay the due fees and expense, in such case the fees shall be paid first. If the sale price was not sufficient to pay the fees, then the sale price shall be considered as part of such fees regardless of its amount. If there is any amount left after paying the fees, then the expenses shall be collected. The remaining amount (if any) shall be paid for wages and to the goods owner.

Transit

Common Provisions in relation to Ordinary and International Transit

Article 60:

1. Goods of foreign origin can be sent through ordinary or international transit ,whether such goods were entered thorough land or sea boarders in order to immediately leave from other border exits, or if such goods where sent through land from an office or warehouse or a free area located on the boarder to another office or warehouse or free area.

Entry and leaving operation can only done through the customs centers defined by the Authority when the goods reach the destination office. Such good may be given the right to use all the directions as if it was imported directly through such office. The inspection shall be done in accordance with the provisions stated in Article (27) and the following articles stated in this law.

If the goods were transported to a foreign country, in such case the issuance of the releases, which are related to the pledge bonds shall be conditioned on the submission of a customs certificate issued by the destination country which affirms the delivery of the goods.

The Authority shall define the guarantees related to goods passing through transit and shall determine the period during which the arrival certificate issued by the destination country shall be submitted. The Authority shall exempt any party from the submission of the before mentioned certificate or replace it with another form of proof.

The following shall be banned from passing through transit:

- a) Goods which bear false marks indicating a Jordanian origin.
- b) Goods banned based on the decisions issued by the Council of Ministers.

Ordinary Transit

Article 61:

- a) Ordinary transit shall be carried out by all means without discrimination and shall be done under the responsibility of the transporter who signed the transit undertaking.
- b) The shipping of such goods, which are sent through transit, requires the deposit of the customs duties in the form of a trust or by signing a pledge bond, which shall include the guarantees defined by the Authority. The destination office and the transportation period related to distance shall be included in such bond .If the issue is related to goods which are subject to internal duties or other types of duties, then the parties who submitted the transit pledge bonds shall be subject to, in case the transit was not completed, the penalties stated in the special legislations related to such fees, in addition to the applicable cash fines.

Article 62:

The goods parcels sent under ordinary transit status, shall be subject ,within the conditions specified by the Authority, to either simple sealing by lead or to simple sealing by led in addition to taking a sample from such goods or it shall be subject to double sealing and double wrapping at the same time.

As for Goods which are transported in a fragmented form, it is permissible for the customs to allow the seal of its content by lead according to the conditions set by the customs. When the goods reach the destination office, the pledge bond or the document replacing it shall be submitted to customs. The release shall only be given after making sure that the seal is in place and after verifying the parcels identity. The transfer of goods from one mean of transportation to another while on the road shall be permitted under the supervision of customs and based on the competent customs centers director approval.

International Transit

Article 63:

International transit shall be limited to railroad companies or the authorized vehicle transportation companies. Such transit shall be carried out under the responsibility of such companies and based on the conditions and guarantees set by the Minister.

The routes to be used in international transit shall be defined through the directions defined by the Minister.

In general the goods sent through international transit shall be exempted from the transactions related to the detailed declaration and detailed inspection. It is permissible to subject such goods to such transactions and procedures, especially in case there is suspension that fraud is being used or when the sealing of such goods in impossible.

International Transit Pledges

The Minister shall define the type and importance of the pledges which have to be submitted by the transit transportation companies in addition to the conditions applicable to the sealing of the goods and the preparation of the railroad wagons and vehicles, as well as, the preparation of the

special containers to be used in international transit transportation. He shall also define the means to be applied on the transfer of the goods from one mean of transportation to another while on the road.

Storage of Goods Passing through Transit

Article 65:

1. The Minister, according to the conditions and guarantees he shall define, may allow the storage of goods passing through international transit in a private or public warehouse for a period of sixty days. If such goods were not taken away after the expiry of the granted period and the Minister did not agree to extend it, then he shall have the power to take the necessary measures in order to sell such goods in public auction and to register the surplus amount as a trust after deducting the due fees, expenses and fines (the fine shall not exceed (50%) of the sold goods value). Such surplus amount shall not be returned if not claimed within a period of one year starting from the sale's date.
2. It is prohibited to put the goods passing through transit for local consumption unless under special circumstances and after acquiring the approval of the Council of Ministers.

Re- exportation and Duties Refund

- a) It is permissible for the Authority to allow the re-exportation of goods ,which were imported to the Kingdom , after it had been cleared from customs. Such process shall be carried out according to the conditions set by the Authority.
- b) The Minister may order the refund of the customs duties , which were collected in relation to the re-exported goods according to Paragraph (a) of this Article or the refund of any portion of such collected duties.
- c) The Authority may allow the return of any goods which were imported to the Kingdom or refer such good before the payment of the customs duties on such goods. This shall be done according to the conditions set by the Authority.

Customs Duties

Article 67:

In order for The Customs Authority to be able to collect the duties, fees and refunds, it shall be given a privileged status over the related persons movable property .Such ... shall be applicable in all circumstances even in the instance of bankruptcy and shall have priority on all other debts except the debts related to the maintenance of the items and the expenses related to judicial actions brought by a third person and other debts which enjoy a general privileged status over movable property.

Differences in Duties

Article 68:

If it was evident during auditing that the duties and fines, which are to be paid according to this law, were not collected or they weren't collected in full and this was due to a calculation mistake or ignorance in the applicable tariff or for any other reason, then the difference shall be collected from the goods owner. The Customs Authority shall have the right to request the collection of such amounts during four years from the date of the related transaction. If it was proved that the

collected fees are more than the due ones, the merchant in such case shall have the right to request in any time, during the four years following the date of the related transaction, the recovery of such amount or it shall become the right of the treasury.

Goods Imported under Temporary Entry Status

Article 69:

Goods given the right to temporary entry by the Authority shall be exempted from customs duties , according to the following provisions:

- a) Foreign products which are subject to customs' duties or other fees, which shall be collected by the Authority, provided that such products are to be manufactured or completed in the Kingdom and its owners undertake to re-export it within a defined period of time and after completing the transactions and meeting the conditions set by the Authority. Such process shall be subject to the conditions and guarantees defined by the Authority.
- b) The entry requests related to the following materials:
 1. Entry requests related to work, inspection and testing materials.
 2. Entry requests, which have personal or exceptional character, which cannot be generalized.
 3. Entry requests related to bags and packages to be filled.
 4. Entry requests related to the entry of goods that will be exhibited and returned back.
 5. Foreign vehicles imported in order to be repaired or fitted.

Article 70:

The importation of the products which are allowed to enter the Kingdom on temporary basis according to article (69) , requires the submission of the guarantees defined by the Authority in addition to the completion of the same transactions related to the detailed Declaration .

Article71:

It is permissible according to a permit issued by the Authority to put the temporarily entered products for local consumption after paying the applicable duties according to the applied tariff.

Article 72:

Any shortage in the number of the temporarily entered goods shall be subject to the collection of the stated duties and each violation in relation to the temporary entry status shall be subject to the penalties in accordance to the provisions of this Law.

Provisions related to International Rented Cars

Article 73:

The owners of vehicles, who reside outside the Kingdom and the vehicles they use belong to tourism companies approved by the Authority, shall be able to benefit from the temporary importation status in relation to such vehicles for a limited period of one year exempted from duties according to the following conditions and guarantees:

The related vehicles companies shall undertake to bear the responsibility of paying the due duties when it is necessary to do so, in relation to the vehicles which were not exported during the above stated period.

The pledge submitted by such companies shall be certified by the Royal Automobiles Club in Jordan or any other similar entity. This shall be done through a general bond to be submitted to the Authority.

Article 74:

Vehicles under such status shall be imported according to special documents called "triptick" passage book, which shall be valid for a period of one year starting from the date of its issuance and for unspecified number of trips during such period.

The "triptick" status shall be applicable to vehicles and three wheels motorcycles, in addition to bikes.

The internal and external in addition to the spare rupper tires shall be noted down in the passage book.

The Authority may allow temporary entry under such status for spare parts and tools needed during the stay period.

The items which could not be presented to the customs upon leaving the country shall be subject to customs duties.

The Authority shall define the practical application of the conditions governing the "triptick" status.

The Temporary Entry of Foreign Vehicles Used for the Transportation of Passengers and Goods

Article 76:

Foreign vehicles which transport passengers and goods from outside to Kingdom and vice versa, may be accepted under the temporary entry status, provided that Jordanian vehicles receive the same treatment. In granting such status the conditions set by the Authority shall be observed.

The vehicles stated in article (73) of this Law shall be prohibited from carrying out any transportation activity while in the country.

Exemption from Customs' Duties

Items and materials imported under the name of His Majesty the King shall be exempted from customs' duties.

Exemptions granted according to Agreements

Article 78:

Items and materials owned by persons and entities which enjoy an exemption right according to special agreements, adhered to be the government, shall be exempted from customs' duties, according to the provisions of such agreements.

The Political and Diplomatic Cord

Article 79:

All goods imported under the name of foreign countries representatives, which is prepared for their personal or official use or the use of their families shall be exempted from customs' duties. Such exemption shall include the following persons :

- a) The head of the diplomatic mission, consuls, secretaries, attachés, who are members of the diplomatic cord.
- b) Technical attachés ,who are nominated by the heads of missions and approved by the Ministry of Foreign Affairs.
- c) General Consuls and their deputies.

Provided that none of the above mentioned persons shall enjoy duties exemption for more than one vehicle except for the head of the mission who can import more than one, on the condition that he owns such vehicles.

Article 80:

Personal luggage, furniture, household items brought by the political and diplomatic officials who enjoy duty exemption, shall be exempted from duties according to the following conditions:

- a) The importation has to have taken place within three months from the time the person who requests the exemption had reached the Kingdom. Such period may be extended under certain circumstances, which shall be left to the Minister of Foreign Affairs to decide upon, provided that the granted additional period shall not exceed six months.
- b) The exemption request shall be accompanied by the certified approval of the head of the political or consulate mission.

Article 81:

The following items shall be exempted from duties according to Article (96) :

- a) Vehicles prepared for the use of official authorities. The number of such vehicles shall not exceed two. Such number might be increased according to a decision issued by the Council of Ministers based on a recommendation by the Minister of Foreign Affairs.
- b) Construction materials to be used for the building of missions or its renovations when such property is owned by the mission, except for materials which can be produced in the Kingdom.
- c) The official papers, seals, flags, stationary and furniture needed by such missions, in addition to the imported signs. The Minister of Foreign Affairs shall define the scope of this Article's application.

Government and Army Imports

Article 82:

All imports done by the various governmental departments and by the army for their private use shall be subject to customs' duties except what is exempted through a decision taken by the Council of Ministers.

Exemptions Granted for Scientific , Technical , Religious and Charitable Institutions and Entities

Article 83:

- a) Medical equipment , tools and supplies , in addition to surgery tools sent to hospitals ,medicine factories, pharmacies ,which are fully or partially operated by a charitable society and the Minister of Health testifies to such end.
- b) Tools , equipment ,machinery, furniture and technical devices which shall be installed in a fixed manner , in addition to its parts , oil and other supplies , as well as, scientific tools(this shall not include raw or processed or unfinished materials which are prepared for sale in its current condition or after its completion), sent to schools or institutions for educational or research purposes , provided that such entities are operated by a religious group or by a person who acquired the Council of Ministers approval and the approval of the Education Minister, that such entity is considered as a school or institution.
- c) The materials stated in Paragraph (b) , in addition to the clothing and food sent to orphanages or senior citizens houses or hospitals if such hospitals or orphanages or senior citizens houses are operated by a religious group or a charitable society. Furthermore all necessary supplies imported by the persons who have religious status and affiliated with charitable or religious entities, such as clothing , food , medicine , stationary provided that the value of such materials do not exceed (40) JD per year.
- d) Decoration materials and furniture sent to temples, in addition to food and clothing sent to monasteries and wine sent to churches in order to be used in religious ceremonies , provided that the quantity of such materials do not exceed (300) liters per year.
- e) Art effects and technical and scientific encyclopedias , in addition to items which have antique or scientific value and sent to museums or offices operated for public benefit or attached to a scientific institute , provided that the Council of Ministers gives its approval in both cases.
- f) Scientific tools and equipment imported for the purposes of antiquity research, sent to any

- antiquity society which gained the approval of the Council of Ministers.
- g) All supplies imported by scientific , charitable , technical and religious institutions , which are necessary for its use.
 - h) Construction materials imported by the religious institutions in order to build a ministry or hospital or school or orphanage or a shelter for the use of senior citizens or poor persons or psychiatric wards , provided that such institutions are operated by a religious groups which is authorized by the Council of Ministers.

Agricultural Equipment

Article 84:

The following tools and equipment shall be exempted from customs' duties :

- a) Fixed pumps used in agricultural activities and its parts , engines in addition to fixed engines used for the operation of agricultural machinery which enjoy duties exemption, provided that the name and address of the actual addressee are provided in the consumption statement in addition to the location such equipment and machinery will be installed and the exact way of its use.
- b) Tools and equipment allocated for agricultural use.
- c) Equipment allocated for making dairy and in the raising of poultry and bees, provided that such equipment cannot be used for other purposes.
- d) Animals imported for the purposes of enhancing the breed, including poultry, bees, seeds and roots.
- e) Pipes made from light metal and its parts which shall be allocated for the transportation of water in order to irrigate farms and grooves.

Aviation Projects

1. All Jordanian aviation companies and institutions shall be exempted from customs' duties , which are to be collected on imported airplanes ,its separate parts , in addition to the tools and equipment needed for its maintenance and service , as well as, fuel and oil materials needed for its operation. The tobacco, food and drinks allocated for the use of the passengers and captains on board such airplanes.
2. Foreign aviation companies shall be exempted from duties to be collected on fuel and oil materials supplied to its airplanes ,during it stay in the Kingdom provided that Jordanian airplanes receive the same treatment.

Municipalities

Article 86:

Municipalities shall be exempted from paying the duties imposed on the following materials , they import for private use :

- a) Pipes and its parts and the needed materials for water networks in addition to its complementing materials.
- b) Cars and loaders and its spare parts , in addition to materials and technical tools needed for

- planning and engineering drawings.
- c) Pumps and engines in addition to its imported spare parts , intended for use in drinking water projects.

The Phosphate and Concrete Companies

Article 87:

All the materials imported by the Phosphate and Concrete Companies for its own use, except for the oils and flammable materials, shall be exempted from all customs duties.

Refugees and Poor Persons

Article 88:

All food, clothing , covers, tents , medicines and other such necessary materials imported by the public authorities or religious , charitable entities for the benefit of the refugees or poor persons, except for alcoholic drinks and tobacco.

Advertising Films and Machine

Article 89:

All films and its machines imported for the purpose of advertisement and tourism, shall be exempted from customs' duties.

Medical Samples

All medical samples imported for free of charge distribution, shall be exempted from customs' duties.

The Potassium Company

All goods, materials and items needed for the purposes of the Arab Potassium Company shall be exempted from customs' duties based on a recommendation by the Ministry of National Economy.

The Arab Army

Article 92:

All foods and other materials needed for consumption by the Arab Army shall be exempted from customs duties after defining its types, quantities for each year by the Ministry of Defense and by a decision issued by both the Minister of Economy and the related Minister, in addition to the approval of the Prime Minister.

Prisoners of War

Article 93:

All food, clothing, medicine and hand craft materials or such materials which have artistic features and similar other materials which are sent to prisoners of war and stated in the related international treaties, shall be exempted from customs' duties in case such materials were imported through post parcels.

Sponge , Shells and similar Materials

Article 94:

All tools , equipment and machineries used in the extraction of sponge, shells and pearls in addition to other similar sea materials, shall be exempted from customs duties.

Mines

Article 95:

All transportation vehicles used in the transportation of raw materials from mines through the related companies , shall be exempted from customs duties.

Common Provisions related to Articles (87 to 95)

Article 96:

Exemption from customs duties granted for goods stated in articles (87-95) shall be given according to the following conditions and general rules:

- a) The goods shall be shipped according to shipping policies issued for the order of the party benefiting from the exemption or it was bought or transferred from the private or public warehouses based on the Authority's approval.
- b) The Jordanian political representatives and consuls shall enjoy the same exemptions in the states, to which the foreign political representative or consul who enjoys the exemption belongs to .
- c) The state official who enjoys the exemption shall be fully dedicated to his official post and does not perform any other job and not directly or indirectly involved in any commercial activity.
- d) Materials which benefit from exemption shall be subject to all the customs and inspection procedures, unless otherwise provided.
- e) All types and quantities which benefit from the stated above exemptions shall be defined by the Authority according to the applicable conditions and guarantees.
- f) The Authority may recover in the same way it collects public funds , the applicable duties for any goods which benefited from the previously stated exemptions , if it is convinced that such goods were used for purposes other than the ones it was exempted for.

Passengers' Luggage

Article 97:

All personal luggage carried and owned by the passenger shall be exempted from duties. Such luggage include the following :

- a) Necessary personal cloths and items.
- b) One pair of glasses and one camera and a typewriter (typewriters shall be exempted for persons whose work requires its use).
- c) Tools and equipment used by the passengers in order to perform their profession.

All such exemptions and exceptions shall be subject to the conditions set by the Authority.

All weapons, ammunition, alcoholic drinks , tobacco , perfumes , furniture , carpets and food shall be excluded from the provisions of this Article.

Despite the provisions of this Article, the passenger may carry (50) gm of tobacco or cigarettes and any other similar materials, the duties on which do not exceed (250) Piaster, provided that such passenger declares all the materials in his/her possession . Each tourist and foreign visitor is allowed to carry not more than (200) gm of cigarettes and one liter of alcoholic drink contained in open bottles. The Authority may , under special circumstances , exempt the materials stated in this Article , which enters the Kingdom during the first sixty days after the arrival of its owner if the Authority is convinced that he owns such materials and the delay in its arrival is justified.

Furniture and Household Items.

Article 98:

All household items brought by Jordanian and foreigners coming to reside in Jordan shall be exempted from customs duties, provided that such exemption is approved by the Authority.

The exemption shall be done in accordance with the following reservations :

- a)The household items shall be used by its owner before entering the Kingdom and marks of such use are clear and convincing to the competent official.
- b) Such items shall match the status of its owner in terms of quantity and quality.
- c)Such exemption shall not include the following :

Musical instruments, radios, refrigerators, carpets , washing machines , furniture .

Such exclusion shall also apply if the devaluation of such materials does not reach

(30%) of its original price (the right to do such estimation shall be given to the competent official). In addition to any type of the following tableware which its value exceeds (100) JD:

Knives, forks and plates.

This exemption shall not include any material excluded by the Minister through the issuance of an administrative decision.

Immigrants' luggage

Article 99:

The luggage of immigrants who enter the Kingdom in accordance with the permission of the competent authorities, such luggage shall be exempted from customs duties.

- a) Household and personal effects, photos , tableware (knives, forks , spoons, china, silver ware) , sewing machines, musical instruments , children carts and similar items whether new or used ones.
- b) Tools, equipment and machinery, which are used in industry and work.
- c) Transportation carts and other agricultural carts , cattle, poultry which are owned by the immigrant or a group of immigrants and are important for their work, provided that in all instances such materials shall be under the actual possession of the immigrant and he shall declare it upon his arrival and it shall arrive within a period of (90) days from his arrival. Such immigrant shall provide a statement which indicates that he actually owns the related materials and it is not intended for sale.

In case there was a dispute regarding the immigrants' actual ownership of an item or if such item is included in paragraphs (b and c) and necessary for him in order to carry out his profession, in such case the Authority shall decide upon such matter and its decision in this regard shall be final.

Article 100:

The following materials shall be exempted from customs' duties :

- a) Samples, provided it could not be sold as commercial goods.
- b) Coffins which contains the bodies of deceased persons in addition to the containers which include their ashes.
- c) Memorial plaques and tombs' decorations and headstones.
- d) Materials which are imported for the second time into the Kingdom during a period of two years and the duties were paid for it in the first time.
- e) Boy scouts badges, clothing and the official uniforms and badges used by the Animal Care Organization.
- f) The Kingdoms exports which are returned within two years from the date of its exportation.

Military Privileges

Article 101:

The military , police , gendarmerie and security forces in the Kingdom in addition to the Arab states forces shall be exempted from the customs' duties on its imports of :

- a) Military gear and ammunition, in addition to transportation tools and clothing.
- b) Any other materials to be decided by the Council of Ministers.

Disputes' Settlement

Article 102:

If a dispute took place in relation to whether any materials which were imported under the provisions of articles (87-101) shall be exempted from duties or not, the Authority shall decide in relation to such dispute and its decisions shall be final.

Collecting Duties on Exempted Goods

Article 103:

Exempted goods which are being discharged or abandoned by sale or other means by official or unofficial bodies, shall be subject to customs' duties, which shall be due upon the sale or the discharge according to the tariff applicable on such date. The Customs' Authority shall have the right to seize such goods until the duties are paid and it shall also have the right to sell such goods in a public auction after seven days from the seizure date.

The surplus amount resulting from the sale of such goods shall be registered as a trust and returned to its owner within six months from the sale date.

The Authority to Grant and to Revoke Exemptions

Article 104:

The Council of Ministers according to a recommendation by the Minister of National Economy, shall have the right to revoke the exemption granted to any of the goods stated in articles (87-101) of this law or to add to such list of goods any other types of goods, it might decide to exempt. The Council of Ministers' related decision shall be published in the Official Gazette.

Customs' Certificate

Article 105:

- a) If the merchant requested to obtain a notice which indicates the arrival of the goods at the Kingdom, he shall be given a certificate, which states what affirms the arrival of such goods and the date and number of the customs' declarations used for its clearance. It is not permitted to affirm and notify the arrival of the goods at the Kingdom in any way other than this said certificate. This shall not include the notification which is attached by the competent customs' center to foreign declarations, which indicates the arrival of such declaration content.
- b) The certificate indicated in Paragraph (a) of this Article shall be given instead of any lost official document or record and (100) Piaster fee shall be collected in return of its issuance.

Damage or Fire in the Warehouses

Article 106:

The Customs' Authority shall not be held responsible for the burning of the goods or its damage at the warehouse in all cases and instances. Nonetheless the competent customs' official shall take all the necessary measures in order to avoid such fire or damage and take all the precautionary measures needed to deal with such instances.

Customs Zones

Article 107:

The customs zone shall be such part of the Kingdom which lay between its borders and an imaginary line, which lays behind the first customs centers or offices on the borders' side. This line shall be determined according to the supervisor and control needs and through the issuance of administrative decisions to be issued by the Minister with the approval of the Council of Ministers. Such decisions shall be published in the Official Gazette. The Minister within this zone shall take special measure in order to control and monitor the transportation and possession of the goods and shall define how such measures shall be applied.

Article 108:

The Minister according to the consent of the Council of Ministers shall have the right to place any special monitoring on any type of foreign or local goods, which exists inside the Kingdom and during its importation into the Kingdom according to the procedures he deems appropriate.

Article 109:

The goods which are subject to especial monitoring measures, cannot be transported inside the customs zone ,unless it is accompanied with the permissions set by the Minister and according to the measures he decides upon. Such permissions shall include the time during which such goods may be transported and the route to be taken. Such permissions shall be presented to the customs' officials upon their request.

Article 110:

The acquisition of goods , which are subject to special monitoring measures shall be done in certain defined areas within the customs zone. Such area shall be determined through an administrative decisions issued by the Minister and shall be published in the Official Gazette. Except for such areas , it is prohibited to have any storage place for such goods. It shall be considered as stored in a storage place any of such goods which are stored in bales or any other form of parcels or what is hidden in any way and the owner of which failed to present the related permission which gives him the right to keep such goods at such place.

Article 111:

When it is necessary for monitoring purposes, it is permissible to organize an open account at the customs offices which are located within the zone according to instructions issued by the Minister, in order to oblige the related persons to register the kinds and quantities of the goods under their possession, which are subject to special monitoring measures. Such records shall remain subject to customs' oversight and the Authority may conduct sudden counting at the places of the persons stated in this Article.

Article 112:

Any unregulated possession within the customs zone of any goods which is subject to special monitoring measures and any unjustified increase or decrease in the open account, shall be considered as smuggling of such goods and shall call for the imposition of the penalties stated in Article (147) of this Law.

Exceptions to the Special Monitoring Measures.

Article 113:

The application of the special monitoring measures on some types of goods within the customs zone, shall not in any way affect the status of goods passing through transit or on the special provisions stated in the agreements concluded with neighboring countries, which are related to transit commerce with such countries.

Clearance Agents

Article 114:

It is permissible to submit the goods to customs in order to put such goods for consumption or under any other status, by :

- a) The persons other than the merchants who are related to such goods.
- b) The merchants or their authorized agents in relation to the goods they prove that they are the owners or shippers of.
- c) Professional clearing agents.

Article 115:

Persons stated in article (114) shall submit the delivery order related to the goods to the customs. The endorsement of the delivery order to a licensed customs agent shall be considered as an authorization to complete the customs' procedures only. The Customs Authority shall have no responsibility resulting from delivering the goods to the owner or holder of the delivery order and it shall not bear the responsibility in relation to verifying the goods ownership.

Article 116:

All persons to whom the goods are sent or the goods owners or the ones authorized to send it through transit shall be responsible according to the provisions of Article (147) for the activities of any person who is authorized by them in order to clear the goods.

Article 117:

The commercial agent, who carries out the clearing procedures of the goods from customs, is the person who undertake the completion of the customs' transactions for the benefit of a defined

commercial establishment in relation to goods which are sent to such establishment or shipped by it. Such person shall be at least 21 years of age and shall submit an authorization document organized by the establishment which is using his services. The authorization shall remain valid until revoked by the principal by a written request submitted to customs. Such employees shall not be allowed to enter the customs storage places and warehouses, unless they have a card which authorizes them to do so. Such cards shall be issued by the competent head of customs and can be revoked due to any infraction or misconduct.

The referred to authorization shall be in writing and shall also be certified by the customs' officer or the administrative governor or by an accountant.

Article 118:

The authorized customs agent is the person who undertakes the customs transactions which are related to goods, which are not his property or under his name. He is responsible for his employees actions towards the persons to whom the goods are sent and also towards the customs and the entities operating the storage places and warehouse or the free zone. He shall provide his employees with a legal authorization to perform their work which shall be kept at the customs. The licensed customs agent shall not own the goods which do not belong to him and the procedures related to its clearance were not duly completed. He shall always work for the benefit of the addressee, whose name shall be declared in the deceleration by the agent.

Article 119:

The licensed customs agent shall have the right to benefit from the services of one or more employees, who shall then be part of the customs clearing agents' employees. Such employees shall be obliged with the same agent' obligations. The cards issued for such employees shall be revoked based on the same reasons stated in article (123).

Article 120:

Licensing to perform the customs clearing profession shall be subject to the following conditions:

1. The applicant shall be a Jordanian national who resides in the Kingdom.
2. The applicant is at least 21 years of age.
3. He had not been convicted of a disgraceful crime or any customs related violation of the violations stated in this Law.
4. He is of good reputation and manners. The evaluation of this shall be done by the Authority.
5. None of his relatives until the fourth degree or any of his in laws is a customs official working at the same center, where he is requesting to work.

The application form to obtain the license accompanied with two personal photos of the person requesting such license shall be submitted to the Authority. The Authority shall have a full discretionary power to grant such license or not , without having to give any justification or reasons. The decision issued by the Authority in this regard shall be final.

Article 121:

1. The Authority through an administrative order (when there is a need to do so) shall determine for all customs centers the number of agents who are allowed to work in each center.
2. The Authority through an administrative order , shall have the right to define the customs' center or centers where the licensed agents can perform their functions.

Article 122:

Current licensed customs' agents and clearing companies shall continue, when this law comes into force, to perform the functions of their profession, even if they don't meet all the conditions stated in this Law, provided that all matters related to dismissing them shall be done in accordance with the provisions of this Law.

Article 123:

The customs' agent license or the license given to clearing companies shall be terminated based on a decision issued by the Minister in case such agent or company lost all or some of the qualifications stated in Article (120) of this Law. The Authority may temporarily suspend the customs' agent or the clearing company from working for a period not exceeding one year if any of them committed a violation which does not require their license cancelation.

Article 124:

The customs agent and the clearing companies shall pay an annual fee of (100) Piaster before the license is issued.

Article 125:

The license shall be valid for one year and shall end at the 31st of March of every year. The license shall be renewable according to the Authority's approval.

Article 126:

Before the license issuance the person requesting the license shall submit a financial bond , the amount of which shall be set by the Authority , provided that such amount does not exceed (100) JD. This shall be done according to the conditions set by the Authority. All licensed customs agents shall be subject to this condition.

Article 127:

In locations, where there is no licensed customs agent, it is permissible to the related persons to authorize the customs' official to organize the customs' declarations. The Authority shall define the customs' centers where it is allowed for the customs' official to organize such declarations,

according to the conditions and procedures it sets.

Article 128:

The Authority may compel the customs agents and their employees to wear special badges in order to distinguish them. The violation of such requirement shall result in suspending the customs' agent from performing his functions.

Article 129:

The customs' agent subject to the penalty stated in Article (128) , shall keep a record , where he shall note down the summary of the customs transactions he completed for the benefit of others, according to the conditions set by the Authority. This record shall especially include the duties paid to customs, the wages paid for the agent and any other expenses that were paid in relation to the customs transactions.

The Authority shall have the absolute power to review at any time such records without any objection or refusal by the related customs' agent.

Free Zones (Areas)

Article 130:

- a) The free zone is part of the Kingdom's territory, which is defined and circled by a barrier/wall. The collection of duties on goods which are stored in such area may be suspended and such goods shall be deemed as being located outside the Kingdom.
- b) The Council of Ministers according to a recommendation by the Minister may allow chambers of commerce and companies and institutions or any other establishment it might approve to carry out such mission within the conditions and obligations and methods set by the Council of Ministers. The decision establishing the free zone shall exactly define its location, its boundaries, size and how it shall be separated from the outside and how it shall be monitored. The establishment of such zones shall be done in a way that would prevent the smuggling of the goods to the customs' area. The working hours of such zones shall also be set by the Authority.

The entity which is given the right to invest and operate the free zone shall build the structures which it contains, according to the conditions which shall be established by a regulation or a by a conditions' list which had been approved through the establishment decision. This shall include the open and closed warehouses , in addition to the tools and equipment needed for the storage and transportation of goods.

The investing entity might be allowed and licensed to collect for its own benefit compensation related to the preparation expenses in the form of fees or rents which shall be defined in the establishment decision. The tenants of the land lots inside the free zone shall have the right to build the structures needed for their work, according to the conditions stated in the above mentioned regulation.

Cancelation of Free Zones

Article 131:

The cancelation of free zones shall be done according to decisions to be issued in the same manner the free zones establishment decisions are issued. Such decisions shall define the period during which the goods have to be taken out from the free zone.

Storing at Free Zones

Article 132:

It is permissible to store at the free zone all the goods listed in the Manifesto which are not related to the Kingdom , except for the prohibited goods or such goods which are under a monopoly by the Government or the goods excluded by the Council of Ministers.

It is prohibited to bring into the free zone rotten or inflammable goods unless according to the conditions set by the Minister, which are compatible with health and public safety considerations. The Minister does not have the right to impose any time limit in relation to the period the goods may stay stored at the free zone.

Free Zones

Article 133:

The Manifestos or the certified summaries which belong to the goods being brought to the free zone or the total documents which belong to such goods, shall all be immediately submitted to the competent customs' center , after the unloading of the goods. The submission of such documents shall be done by the ships captain or the shipping companies or the authorized delegates working for the transportation companies. The submission shall be done through guaranteed bonds approved by the Authority.

The party supervising and operating the free zone shall within the first (36) hours which follow the unloading of the goods, hand in a separate list for each ship or train or vehicle or any other mean , which shall include the total number of parcels in addition to their , types , trademarks of number and origin. The same said obligations shall be met by the persons who shall ship the goods out of the free zone.

Operations Allowed at the Free Zone

Article 134:

It is permissible to conduct all the operations related to the cleaning , merging , categorization, dividing and roasting, blending , smashing and all other transformation operations , which may be defined in the free zone establishment decision or through subsequent decisions. It is permissible to blend foreign products with other foreign or local ones.

Protection of Ownerships and Goods

Article 135:

The applicable legislation related to the protection of commercial, industrial, artistic and musical ownerships shall be applicable in the free zones. Upon bringing out the goods which had been transformed or altered from the free zone , such goods shall clearly bear the sign (free zone).

Violations and Penalties

Article 136 :

The laws and directives related to the prevention of fraud and smuggling shall also be applicable in such zones, in addition to the laws and directives, related to the public safety, health, taxes and other issues. The violations committed during work in the free zone might also result in the termination of work licenses.

The termination of such licenses shall be done according to a decision issued by the Council of Ministers upon a recommendation by the Minister. Such decision shall be final. The customs official shall have the right to enter such zone at any time and to walk freely in order to search for the smuggled goods or in order to collect statistical data.

Working Hours

Article 137:

The Authority shall define the working hours to followed in the free zone in addition to the hours related to opening and closing the zone's gates , which shall be between sunrise and sunset.

Loading and Unloading

Article 138:

It is prohibited to unload the goods in the free zone or bring such goods into it , unless according to a prior permission issued by customs. Goods shall only be stored in the licensed areas. Goods shall not be shipped from the free zone ,unless according to permission issued by customs. A customs declaration shall be submitted in relation to the shipped goods.

Registration of Goods

Article 139:

Goods entering or leaving the free zone shall be registered in records approved by the Authority. Such records shall always be available to the customs officials and shall contain all the information pertaining the goods and any other information or data that might assist in affirming its type. If unregistered goods were found at the zone, it shall be considered as being smuggled and shall be subject to the provisions related to smuggling. The customs shall also have goods entry and leaving records in parallel with the said records.

Transporting Goods from the Free Zone to the Customs' Zone and Vice Versa

Article 140:

Goods to be cleared for local consumption shall first be transported to the customs' zone under the supervision of customs. Goods transported from the free zone to the customs zone shall be considered as being transported from outside the country for the first time, even if such goods were a national product. Such goods shall not be permitted to enter unless after the payment of the applicable customs' duties according to the applicable customs' tariff on the date of its entry. Such goods shall also be subject to the importation regulations and any other restrictions or conditions related to imported goods.

The goods listed in the Manifesto shall not be transported to the free zone unless according to a special permission issued by the Minister. Goods which are transferred from the free zone to the customs zone through fraud shall be considered as smuggled goods according to the smuggling related provisions stated in this Law.

Article 141

The Minister shall have the right to issue the directives related to organizing the work inside the free zones and he shall have the right to include in such directives that it is compulsory to provide any guarantees or pledges he might deem appropriate. The licensed entities shall adhere to such directives subject to the cancelation of their licenses.

Working on the Expense of the Benefiting Persons

Article 142:

According to a decision issued by the Council of Ministers based on a recommendation by the Minister it's permissible from time to time to define the wages in return for the work performed by the customs officials for the benefit of merchant after the official working hours. The directives issued in this regard shall remain applicable when this Law comes into force as if it is issued in accordance with its provisions.

The Officials Right to Inspect

- a) Any customs official or governor or police officer shall have the right to stop any mean of transportation and inspect it, in order to make sure if it carries smuggled goods, if he has a probable cause for suspecting such mean of transportation. If the owner or driver of the transportation mean refused to allow him to inspect, he shall be punished by a fine, which shall not exceed (100) JDs and shall not be less than (10) JDs in addition to the penalty stated in the Penal Code.
- b) Any customs official or governor or police officer shall have the right to stop any person or parcel carried by any person and inspect it if he has a probable cause for suspecting

such person or parcels, if such person refused to allow him to inspect, he shall be punished by a fine, which shall not exceed (100) JDs and shall not be less than (10) JDs in addition to the penalty stated in the Penal Code.

- c) Any customs official or police officer who has sufficient evidence to suspect the existence of smuggled goods in a house or store or any other place, he may inspect such place except for dwellings, which shall only be inspected during the day and in the presence of the *Mokhtar* and two witnesses. Any person who uses force or threat or in any way disrupted the inspections permitted according to this Article or prevented such inspection, such person shall be punished by imprisonment for a period not more than one year or by a fine not exceeding (100) JDs and not less than (10) JDs or by both penalties.
- d) Any customs official or police officer shall have the right to inspect the books and records of any person, if he believed that it contains information which might assist in the capture of smuggled goods or it contains information or correspondences related to customs according to the provisions of any article of the articles of this Law or any other law. He shall also have the right to seize such books and documents. If the related person refused such inspection, he shall be punished by a fine not exceeding (100) JDs and not less than (10) JDs in addition to the penalties stated in the Penal Code.

Article 144:

If the person to be inspected according to this law was a woman, then a woman shall conduct the inspection on her.

Article 145:

Any customs official or police officer may arrest without an arrest warrant any person if he has probable cause to believe that such person committed a crime or tried to commit a crime or if he is related to the commission of one of the following crimes:

- a) Smuggling of goods.
- b) Transportation or procession of smuggled goods.

Article 146:

Customs' officials and governors shall be permitted to hold arms provided for them by the Authority in order to perform the duties of their jobs.

All civil and military authorities shall provide such officials with the assistant they might need. Soldiers and police officers and public security personnel shall provide such officials with the help they might need based on their first request.

Violations

In addition to what is stated in Article(148), such goods shall be seized and confiscated and the penalties stated in Article(149) shall also be applied in relation to the following violation:

1. Importing or trying to import prohibited goods or goods which are subject to customs' duties without a customs declaration or through other than the designated route.

2. The false declaration in relation to the goods type .It shall be considered as a false declaration in relation to the goods type if prohibited goods are registered in the declaration under other name which does not point to its true type or kind.
3. The false declaration in relation to the weight , number or measurements (or any other measuring unit) of the goods, which contains more than (2%) increase in the goods declared weight or number or measurement (or any other measuring unit).
4. False declarations in relation to value , which includes more than (10%) increase of the declared value.
5. False deceleration in relation to origin and source , which aims at benefiting from a lower tariff or to evade any imposed restrictions.
6. The submission of false or forged documents in order to benefit from an exemption of the duties or from the tariff or from a tariff, which is lower than the applicable one.
7. Importing through post mail of sealed parcels which lack the regular labels and it is proven that such parcels contain prohibited goods or goods that shall be subject to duties according to the conditions stated in the directives issued by the Minister.
8. Any unjustified shortage in the parcels which are sent through transit or in the goods contained in such parcels.
9. Replacing all or portions of the goods which are declared as being prepared for transit , with other goods. If the replacement goods were prohibited from leaving the country then the penalties stated for such violation shall also apply.
10. Failing to prove that the re-exported or transit goods reached its distention. Repeating this violation and the previous two may lead to deprive the offender or his associates from the right of working in transit according to an administrative decision issued by the Minister.
11. The unjustified decrease in the goods stored in private or public warehouses.
This violation may lead ,upon a decision issued by the Minister, to the deprivation of the offenders from benefiting from the public and private warehouses services.
12. Failing to prove that the goods which were transported from one warehouse to another had reached its destination.
13. The Discovery of prohibited goods in the free zone, which should not enter such zone.
This violation shall be considered as being committed by the owners of such goods or their employees or partners ,in general by all the original violators , their partners , agents the drivers of the transportation means or by the entity which operates the free zone or by some of them, according to the Authority's opinion .
14. Entering goods which are stored in the free zone to the customs' zone without permission.
This violation shall be considered as being committed by the owners of such goods or their employees or partners or by all of them.
15. The failure to complete the procedures and transactions stated in Article (132).
16. The failure to provide the temporarily entered products which are exempted from duties with each request submitted to the Customs Authority, either in its original status or after transforming it, during the legal period given to temporarily entered products.
17. The failure to re-export the temporarily entered products which are exempted from duties or the products resulting from it after being treated or the failure to store such goods in the warehouse within the given period. Such violation and the pervious one may also result in depriving the related persons (violators) form using right to temporary enter goods and products. The deprivation of such right shall be done according to a decision issued by the Minister.

18. Transferring the goods from one transportation mean to another or re- exporting it without a declaration or permission.
19. Loading ships , trucks or transportation vehicles or other means of transportation or unloading them or withdrawing goods without the customs permission or doing this in the absence of the customs representatives.
20. Stating in the Manifesto or in the shipping lists that a number of parcels do constitute only one parcel.
21. The increase in the Manifesto or other similar documents. This violation shall be considered as being committed by the driver of the transpiration mean or the shipper or the agent as the case might be , in general it shall be considered as being committed by all related persons.
22. Using the below stated types of goods outside the places where it is permitted to use them or using them in ways other than the ones they were granted the duties exemption or reduction for or selling such goods or abandoning them , without prior notification and before the customs had secured the collection of the applicable duties or before the new buyer had fully replaced the original importer of such goods. Such types of goods are :
 - a) The products which are according to the customs tariff , exempted from duties or subject to reduced duties in relation to the special purpose it serve.
 - b) Tools, marital and equipment, which are exempted from duties according to articles (/7-101), unless it was exempted from duties according to the applicable tariff on the clearing day.
 - c) Temporarily entered vehicles, which are exempted from duties.

These violations shall be considered as being committed by the persons who benefit from the exemption or the reduced duties or from the temporary entry or by the agents or other partners, in general it shall be considered as being committed by all the related persons. Such violations may lead to deprive the violators from the preferred status they enjoy for the period decided by the Minister.

23. The wandering of goods ,which are subject to special control , within the customs zone and the wandering which does not fulfill all the transportation license conditions or the unjustified shortage or increase in the open account related to such goods.
24. Exporting or trying to export goods, which are banned from being exported without a declaration or a permit or using false declaration in relation to the goods type, kind or character.
25. Exporting goods which are subject to export fees, in addition to exporting or trying to export goods without a declaration and the violations stated in paragraphs (2.3.6.4).
26. Evading or trying to evade the customs procedures or the payment of the duties through the use of a false or incomplete declaration or through the use of all fraudulent means, which are not stated in this Law.
27. The goods, which are exported or imported through the use of transportation means, which are banned from being used for such purposes. The Minister may define such means through an announcement to be published in the Official Gazette.
28. The failure to provide the proofs during the defined period and to pay the duties at the destination country on the goods defined by the Authority from time to time.

Penalties

Article 148:

In all instances where the courts order the confiscation of the smuggled goods, it shall order at the same time in addition to the fine stated in this Law, the confiscation of the transportation means, the goods and materials regardless of its type which were used to conceal the fraud (even if such goods and materials were presented by through a true declaration). In case the transportation mean was a public one and the smuggled goods were seized while with a passenger, and it was clear that the owner or driver of such vehicle had no knowledge of such goods, then it is prohibited to order the confiscation of such vehicle. In instances where the smuggled goods were seized while in a public vehicle and the owner of such goods was not identified, then the owner or the driver shall be considered as the one who is smuggling the goods and the confiscation shall apply to such goods and the vehicle.

Article 149:

The fine amount stated in Article (147) , regardless of the confiscations shall be determined according to the following:

- a) If the goods and materials were not prohibited, then the fine amount shall be equal to its value including the duties.
- b) If the goods were prohibited, then the fine amount shall be double the goods value including the duties.

In instances where the goods and the transportation means , which were used to conceal the fraud were not seized , the court shall order in addition to the above stated fines order the payment of an amount which equals the value of such goods and the transportation means which were used to hid the fraud including the duties according to the local market price on the date the fraud was committed.

In instances where it is not possible to know the elements sufficient to determine the goods value and the value of the materials which were not seized a set fine of (50-500) JDs shall apply.

Article 150:

A fine which equals four times the required duties amount shall be imposed in relation to the following violations:

The false declaration which aims at illegally recovering the customs duties or any part of such duties and the false declaration in relation to type , kind or character , number , measurements , size , weight , origin or value , which aims at recovering an amount which exceeds the actual amount to be legally recovered.

Article 151:

A (10) JDs fine shall be imposed in relation to the following violations :

- a) Importing or trying to import goods which are exempted from duties and not subject to any conditions without a declaration or through smuggling.

- b) Exporting or trying to export goods which are exempted from duties and not subject to any conditions without a declaration or through smuggling.
- c) False declarations in relation to type, kind, character, origin, quantity or value of the goods which are exempted from duties and which does not result in the loss of any payable fee.
- d) False declarations in relation to kind and character which results in the loss of a fee, the amount of which does not exceed (1) JD.
- e) The violations stated in paragraphs (8.9.10) of Article (147), if the goods sent through transit or the exported goods were exempted from duties.
- f) Submitting the goods to the clearing office or the destination office after the expiry of the period stated in the pledge bound except in compelling circumstances by which the Authority is satisfied.
- g) Breaking the seals of the goods which are sent through transit without any justification provided that there was no replacement or decrease in the goods.
- h) The lack of a Manifesto when taking the goods out or the failure to submit the related Manifesto to customs.

Article 152:

A fine in the amount of (30)JDs shall be imposed in relation to the following violations :

- a) The shortage in the parcels stated in the Manifesto or other similar documents, which is discovered after unloading the related mean of transportation. Such fine shall be imposed in relation to each missing parcel. Taking into consideration the provisions of Article (13), the Authority may not impose such fine if it was proven that the decrease did not happen inside the Kingdom.
- b) The presence of more than one Manifesto or other similar documents in the possession of the drivers.
This violation and the pervious one shall be imposed on the person entrusted with driving the vehicles or their representative and in general on all the related persons.
- c) Transporting passengers inside the Kingdom using the foreign vehicles stated in Article (76).

Article 153:

When the customs official conduct inspection on board ships according to the conditions stated in Article (18) , if the Manifesto was not provided or there were goods which were not stated in the Manifesto or if there were differences between the goods and what is stated in the Manifesto or if some of the goods which are stated in the Manifesto were not provided for inspection, in such instances the ship's captain shall be personally ordered to pay an amount equals the value of the unlisted goods, in addition to a (30) JDs fine and the ship shall be attached and shall be kept as guarantee in order to pay the amount of the above stated fines.

Article 154:

When the customs officials inspect the ships according to the conditions stated in Article (18) and discover that the shipments of such ships include goods which are prohibited from entering or leaving the country, whether such goods were stated in the Manifesto or not, such ships shall be confiscated with its shipment, the captain of such ships shall be ordered to pay a (30) JDs fine.

Article 155:

The captains resistance during the inspection stated in articles (153 and 154), shall result in ordering them to pay a (30) JDs fine and the ship and its shipment shall be kept as a guarantee in order to pay such fine.

Article 156:

The failure to note down what shall be noted down in the list stated in Article (18/h) and any proven missing information in such list on the time of the ships sale shall result in applying the penalties stated in Article (155) on the captain and the ship's representative.

Article 157:

The fines stated in relation to articles (149 and 151) shall be increased by four times its original amount in relation to importing or exporting or trying to import or report , without a declaration or through an undesignated route by air.

Article 158:

It is permissible to combine the fines in case there were multiple violations. The fees and fines shall be considered as a civil compensation for the benefit of the Customs Authority and shall be collected in the same manner used in collecting public funds. The judgments issued by the customs court shall not be appealed before the convicted person deposit at the court an amount of money which equals the fines and fees, he was ordered to pay or to submit to the court a bank bond.

The amounts which the court order the convicted person to pay (fees, fines and confiscations) shall be jointly imposed on and collected from the original violators and the partners , agents, sailors, drivers of the, all shippers , owners of the goods and the persons to whom the goods are being sent, the owners of the transportation means , the owners of the materials and items used to conceal the fraud and the owners of the places where the smuggled goods were kept.

Article 159:

If there were a dispute during the adjudication of a customs case or in relation to any other procedures which were applied in order to recover any transportation mean or goods which were confiscated by the customs' officials or police, or in relation to whether the customs duties on the goods were paid or if the goods were imported or exported, the burden of proof shall be on the accused person in such case and on the claimant in any procedures aiming at recovering the goods.

Penalties Imposed in relation to other Violations

Article 160:

The violations committed contrary to the provisions of this Law and there is no penalty assigned to them, such violations shall be subject to a fine the amount of which is not more than five times the value of the related goods including the customs duties.

Penalties stated in other Laws

Article 161:

Subjecting a person to a penalty according to the provisions of this law shall not affect the imposition of other penalties on him in relation to the same violation according to the provisions of the Penal Code or any other Law.

Estimating the Duties on Smuggled Goods and the Value of the Seized Items

Article 162:

The estimation of the duties amount and the seized goods value for the purposes of this Law in relation to the violations committed contrary to its provisions, shall be the right of the Authority or whoever it delegates or the head of the competent customs center.

Disposing of Seized Goods

Article 163:

Seized goods shall not be handed to its owners or to others in any way without the approval of the Authority in accordance to the conditions it deems appropriate. In any case it is not permissible to hand the goods without having a guarantee which equals its value. The guarantee shall be stay valid awaiting the results of the related legal process.

The Right to Reconciliation

Article 164:

The Minister or whomever he delegates may at any time settle or reconcile in relation to any case or procedures which were initiated against any person in return for the imposition of penalties on such person, including the confiscation of the goods, transportation means according to the provisions of this Law and the provisions of any other customs' law or the provisions of any regulation or order issued in accordance to such laws. The Minister may also accept any financial fine he deems to be appropriate in order to settle any violation, instead of taking any of the above mentioned procedures and measures. The Minister decision in this regard shall be final. The submission of a written request by the accused person in order to settle the dispute in accordance

with the provisions of this Article shall be binding on him through the decision issued by the Minister.

Disposition of Seized Items

Article 165:

Anything that is seized in accordance with the provisions of this Law, such as goods, means of transportation or other materials, shall all be handed to the nearest customs center. When the seized items or means of transportation are animals or materials that could be damaged or devalue or cannot be kept in such centers for any other reason, then the Authority may sell such goods through public auction and its price shall be registered as a trust until there is a final judgment in the related case. The Authority may give the owner of such goods the right to submit a sufficient bond or to pay an amount which equals its value as a guarantee, instead of selling such goods through public auction.

If the courts decisions included the confiscation of the said goods, then the Authority shall sell them in a public auction and register the price as a trust for the benefit of the treasury.

Awards

Article 166:

- a) The Minister or whomever he delegates may pay any person who gives information or perform any action, which leads to the discovery of a violation to committed against the provisions of this Law, any amount he deems appropriate, provided that such amount does not exceed half the obtained amount. no single person shall be given an award which exceeds the amount of (500) JDs
- b) Despite of what is stated in Paragraph (a) of this Article, the Prime Minister may according to a recommendation by the Minister:
 1. Allow the payment of an award which exceeds (500) JDs, if the seizure conditions and the type of the seized materials allow such thing.
 2. To allow the payment to any person gives information or perform any action which leads to the discovery of a violation committed against the provisions of this Law, the award he deems appropriate, provided that the value of such award does not exceed (100) JDs in relation to any case even if no fines or sale prices were collected as a result of such information or performed acts.

Customs Courts

Article 167:

A special court shall be established and named (the Customs First Instance Court). The court shall be composed of :

1. A judge to be appointed as the court's chief judge by the Judicial Council (according to the same procedures applied in appointing regular judges). Until such judge is appointed and

in case of his absence the Minister of Justice may delegate the chief judge of Amman First Instance Court to perform his duties.

2. Two members, appointed by the Council of Ministers according to a nomination by the Minister of Finance. The two members shall be selected from among senior customs officials, who hold a law degree (if possible) and their rank is not less than the sixth rank. The Council according to recommendation by the Minister shall have the right to replace them if it deems necessary.
3. The Council of Ministers according to the nomination of the Minister of Finance shall have the right to appoint one of the customs' officials, whose ranks is not less than the sixth rank to join this court in order to legally convene in case one of its above stated two members was absent.
4. The judge shall preside over this court and in case of his absence it shall be headed by the most senior member.
5. This court shall convene in Amman and in the place appointed to it by the Minister and it may convene in any other place it deems appropriate inside the Kingdom.

Article 168:

The jurisdictional authority of this court shall include the following :

- a) Trying all the crimes and violations committed contrary to the provisions of this Law and the other laws related to customs or committed against the provisions of the laws and regulations related to the importation and exportation of goods, in addition to regulations and directives issued according to such laws.
- b) Trying the disputes arising from the application of the customs' tariff and commercial agreements in addition to any dispute (regardless of its type) related to the application of the customs and law and the importation and exportation regulations and its amendments in addition to the regulations issued according to them.
- c) This court may issue its judgment unanimously or by a simple majority.

Article 169:

In instances where the case did not reach the court yet, the chief judge of the customs first instance court may request from any person who had been charged according to this law to provide a guarantor who shall guarantee the accused appearance before the court or he shall order his detention until the conclusion of the trial.

Article 170:

1. The judgments issued by the customs first instance court shall be appealed to a special appellate court , composed of :
 - a) The Chief Judge of Amman Court of Appeals or its most senior member- Chief Judge.
 - b) One of the senior customs official whose rank is not less than the third rank (to be appointed by the Council of Ministers based on a recommendation by the Minister

- of Finance), provided that such official is not the deputy minister- member.
- c) One of the Ministry of Economy senior officials , whose rank is not less than the second rank (to be appointed by the Council of Ministers based on a recommendation by the Minister of Economy)- member
 - d) The quorum of this court shall be completed if such quorum is not present, by adding a state official whose rank is not less than the third rank appointed by the Council of Ministers based on a recommendation by the Minister.
 - e) This court may hold its hearing sessions in Amman or in any other place appointed by the Minister or any place it deems appropriate.
 - f) This court shall review the cases submitted before it through the holding of hearing sessions or by reviewing the file and shall issue its judgments either by majority vote or unanimously. It shall have the right to decide whatever could be decided by the first instance court provided that the appeal does not harm the appellant if he was the only party to appeal the first instance judgment.
 - g) The appeal shall be submitted within ten days from the day the first instance judgment was notified, if it was issued *in absentia* or from the day it was announced if it was issued in the presence of the related person.

Article 171:

The customs first instance court and the customs court of appeals shall be subject to the Ministry of Justice supervision , and each of them shall have the authority to summon witnesses and hear all statements. Both courts shall adhere in all their procedures to the rules stated in the Criminal Procedures Law , to the extent it consent with the provisions of the laws , regulations and directives stated in Article (168) of this Law.

Article 172:

The convicted person shall have the right to object to the *in absentia* judgment within one week from his notification of such judgment.

Article 173:

1. The objection or the appeal shall be submitted through a list to the court which issued the judgment or to the court, within its jurisdiction the applicant resides in order to submit it to the competent court.
2. Any of the case parties may appoint an attorney to duly represent him.

Article 174:

1. Clerical work at both the customs first instance court and the customs court of appeals shall be done by public officials appointed by the Minister.
2. The notifications shall be done with the knowledge of the customs governors or the courts notifiers or the security departments according to the provisions of the Civil Procedures Law.

Article 175:

All lists and requests submitted to both courts shall not be subject to any fees.

Article 176:

The duties of the public prosecution before such courts shall be performed by the head of the legal disputes department at the Ministry or whomever he may delegate. Such official shall have the right to appear in all such cases and to appeal the issued judgments during the period stated in article (170/4).

Article 177:

All cases which were not finally settled shall be referred to the customs court.

Article 178:

The ordered fines , fees and compensations shall be considered as civil compensation to the Customs Authority and shall be collected according to the Public Funds Collection Law.

General Provisions

Article 179:

All the Authority's decisions shall be subject to objection before the Minister.

Article 180:

When this Law comes into force the applicable tariff shall remain in place and shall be considered as being issued in accordance with its provisions until it is amended or canceled in the legal manner.

Article 181:

The Council of Ministers according to His Majesty's the King approval may issue regulations :

1. Where it may cancel or amend through such regulations any of the provisions related to the transportation, importation, exportation, re-exportation of goods and its passage through transit.
2. Where it may cancel or amend through such regulations the way the declarations and documents related to the clearing of goods, shall be presented.

Article 182:

The Minister may issue directives in order to :

- a) Organize the records and forms related to this Law and the way it shall be kept.
- b) To implement any of the provisions of this Law.

Cancelations

Article 183:

- a) The Customs and Excesses Law of 1926 and its amendments in addition to the regulation, directives and orders issued according to it shall be canceled
- b)
- c) Any other legislation to the extent its provisions contradict the provisions of this Law.

Article 184:

The Prime Minister, the Minister of Finance, Economy, Justice, and Defense shall be obliged to implement the provisions of this Law.

