

**Law No. (20) of the Year 1998 - Customs Law
Definitions**

**In accordance with Amending law No. 33 for the year 2018 And Amending law No. 10
for the year 2019**

Part One - Definitions and entry into force

**By the Official Gazette for the Hashemite Kingdom of Jordan
Amman: Thursday 10 Jumada II 1419 H.
Corresponding to October 1, 1998**

Article 1:

This Law shall be called The Customs Law of 1998, and shall be entered into force after the expiry of three months from the date of its publication in the Official Gazette.

Article 2:

The following words and phrases used in this Law shall have the respective meanings ascribed thereto unless the context indicates otherwise:

Minister:

The Minister of Finance.

Department:

Jordan Customs Department.

Director:

Director General of Jordan Customs Department.

Tariff: Customs Tariff:

The schedule listing types of commodities, units of fees, categories of customs duties payable thereon, as well as the rules and notes included therein.

Customs Zone:

The area determined by the Minister in each seaport or airport or any other place where a customs house/center authorized to perform all or some customs formalities sits.

Customs Line:

The line that marches with the political borders which separate the Kingdom and neighboring states as well as the seashores surrounding the Kingdom.

Customs Territory:

The part of lands or seas subject to the customs control and measures specified in this law. Customs territory has two types:-

A. The maritime customs territory: which includes the sea area lying between coasts and the limits of the territorial water borders of the Kingdom.

B. The land customs territory: which includes the territory lying between coasts or land borders on one hand and an internal line on the other. Such territory shall be decided by the Minister and promulgated in the official gazette.

Goods:

Any natural, material, animal, agricultural or industrial product, including electrical energy

Type of Goods:

The description mentioned in the customs tariff nomenclature.

Prohibited Goods:

Every commodity whose importation or exportation is prohibited in accordance with the provisions of this law or any other legislation.

Specific Prohibited Goods:

The prohibited goods which the minister specifies through a decision promulgated in the official gazette for the purpose of customs control.

Customs Value:

The value approved for goods pursuant to the provision of this law. Such value shall apply to all customs approved status unless the law provides for otherwise.

Identical Goods:

Goods that are in conformity with the goods under valuation in all respects, including physical characteristics, quality, brand name and country of production. Minor variations in appearance shall not preclude the goods to which this definition applies from being regarded as identical.

Similar Goods:

Goods which are produced by one country and have similar physical characteristics and components to the goods under valuation which will, in turn, enable them to perform the same functions and to be commercially interchangeable. Although they are not similar in all respects, quality, brand name and presence of a trademark shall be taken into account as to determine whether the goods are similar or not.

Confined Goods:

Goods in respect of which a decree is issued by a competent authority limiting importation or exportation thereof to/by a certain party.

Goods subject to heavy fees

The goods which are specified via a decision from the Director and promulgated in the official gazette for the purpose of customs control.

Restricted Goods:

Goods whose import or export is suspended pending a license, permit, certificate or any other document by the competent authorities.

Declaration - Customs Declaration:

The goods Declaration submitted to department, which specifies the distinctive features of declared goods, as well as the itemized quantities thereof in details in accordance with the provisions of this Law. The documents required by the law and which shall be attached to the customs declaration shall be deemed an integral part of the declaration.

Declarant:

The person who prepares the customs declaration in his own name. Such person shall have the right to present the goods to customs, follow through and complete customs procedures.

Clearance Agent:

Any person whose job, under the provisions of this Law, entails preparing, signing and presenting customs declarations to the department and complete the necessary procedures related to the clearance of goods on behalf of others.

Storehouse:

The place or the building designated for the temporary storage of goods pending withdrawal under the relevant customs status, whether such a store is operated directly by the department or through a governmental or non –governmental public agency or investing body.

Investing body:

The department or any other natural or legal person undertaking responsibility for the storage, portage or stacking of goods as safeguarding the integrity of packages in return for specified fees and under customs supervision.

Warehouse:

The premises or the building where the goods are stored under the supervision of the department pending the collection of duties in accordance with the provisions of this law.

Carrier:

The owner of the means of carriage or the authorized representative thereof.

Specific routes:

The routes specified by the minister, under a decision promulgated in the official gazette, for the carriage of goods which are imported into or exported from the kingdom or goods transiting through it

Article 3:

The provisions of this law shall apply to the territories subject to the kingdom's sovereignty and its territorial waters. Notwithstanding, free zones, totally or partially exempted from customs provisions, may be established in these territories.

Article 4:

Any goods crossing the customs line, for importation or exportation, shall be subject to the provisions of this law

Part Two - Scope of the Customs Department's Function**Article 5:¹:**

a. The Customs Department shall perform its function within customs zone and customs territories. Its powers may also extend over the kingdoms territories and territorial waters within the conditions set forth herein.

b. In its endeavor to perform its functions and to simplify and facilitate customs procedures, the Customs Department may use means of technology, information automation, risk management methods and customs intelligence to collect and analyze information in accordance with the approved international standards.

Article 6:

Customs Houses and check points shall be established and canceled by a decision from the Minister promulgated in the official gazette.

Article 7:

Terms of reference of Customs Houses and business hours thereof shall be specified by an order from the director.

Article 8:

Subject to the provisions of the special articles relating to examination and inspection of goods, performing customs procedures shall only be permitted at the competent customs centers in accordance with the provisions of the previous article.

Part Three - Elements of the application of customs duties on import and export**Factors on Basis of Which Import or Export Duties are Applied**

¹This paragraph was added pursuant to Article (2) of the amending Law No. (33) of 2018

Article 9:

Notwithstanding the provisions of any other law or legislation, the goods imported to the kingdom shall be subject to the customs "duties" specified in the unified the customs tariff and to other due fees and taxes, , excluding those exempted under the provisions of this " law " or the provisions of investment promotion law or any concession Law or international agreement.

Article 10:

The rate of the customs tariff shall be either ad Valorem (percentage of the value of goods) or per unit (an amount levied on each unit of the goods). Tariff duties may be both ad Valorem proportional and per unit for the same type of goods.

Article 11:

The ordinary customs tariff shall apply to goods from all countries, subject to provisions of article 12 of this law.

Article 12:

A. Preferential tariff duties shall apply to goods originating in one of the countries that are associated with the Kingdom via agreements granting preferential status within the scope of such agreements.

B. The goods imported from other than the country of origin –after being placed for consumption in that country- are subject to the customs tariff applicable to the goods of the country of origin or the country of export, whichever higher.

Article 13:²

A. the Council of Ministers shall constitute a Higher Committee of Customs with expertise and competence headed by the Minister. Such committee shall be missioned to provide advice in all matters that may assist in achieving the purposes of this Law.

B. A council called "Customs Tariff Council" shall be formed under the chairmanship of the Minister of Finance and the membership of the minister of Trade and Industry and Supply, and the Director.

Article 14:

Customs Tariff schedules shall be issued, and customs duties shall be levied, amended, abolished and effective by a decree from the council of ministers upon recommendation from the customs tariff council. The decision shall be promulgated in the official gazette.

Article 15:

²This paragraph was amended pursuant to Article (3) of the amending Law No. (33) of 2018

Pursuant to the decisions issued by the competent authorities in accordance with the relevant legislations in force, the Department shall:

A. Collect the countervailing fees and the anti-dumping fees imposed on specific goods imported from specific countries when due, or refund such fees when refundable.

B. Take the necessary measures including quotas to counter practices of some other countries which would harm the national economy.

Article 16:

Imported goods declared for local consumption or for re-export and goods exiting free zones and duty-free market shall be subject to customs tariff duties in force on the date of registering declaration thereof at customs houses.

As for the goods intended for re-exportation on which customs duties have been paid before wholly entering the customs zone, the part of those goods which has not entered yet shall be subject to the effective tariff at the time of entering the customs zone.

Article 17:

The declarant may, upon a written request from the owner of the goods, apply for the director's approval to place goods declared under local consumption, provided that to the higher tariff rate of HS code shall apply thereon.

Article 18:

A. When duties on goods stored in the warehouse are due for payment by reason of expiry of the deposit delay period and failure to extend, the provisions of the tariff in force shall be applied on the day of expiry of the deposit delay period.

B. The goods withdrawn illegally from the warehouse or those goods found short after reviewing the warehouse's account shall be subject to the tariff in force on the date of the last withdrawal therefrom or on the date the shortage was discovered /occurred, whichever higher in duties.

Article 19:

Goods with pending duties under guaranteed undertakings which have not been presented to the Customs Department shall be subject to the tariff duties in force on the date of the registration of these undertakings or the date of the expiry of the granted deadline whichever higher.

Goods with pending duties whose declaration has been presented to the department by the concerned person for consumption shall be subject to the tariff in force on the date the declaration thereof was registered to place goods for consumption

Article 20:

Smuggled goods or the like shall be subject to the tariff duties in effect on the date the smuggling occurred/ was discovered, if identified, or the date of the compromise settlement thereof, whichever higher.

Article 21:

The Tariff in effect at the date of the sale shall apply to goods sold by the Customs Department to be placed for consumption in accordance with the provisions of this Law.

Article 22:

The Tariff in force shall apply on goods subject to ad-valorem rates in accordance estimated value thereof under their present condition unless the tariff states otherwise. As for goods subject to qualitative per unit rates, the full rate shall be levied regardless of conditions of goods unless the Customs Department is convinced that the goods were damaged as result of an accident or force majeure. In this case, the qualitative rate shall be reduced in proportion to damages that were inflicted on the goods. The amount of such damage shall be determined by the director upon recommendation by the special committee provided for in article 80 of this law. Declarants shall have the right to object to the Director's decision before the customs court within the period prescribed in the above-mentioned article.

The declarants shall have the right to contest the directors decision before the customs court within the period prescribed in the above-mentioned article.

Article 23:

Provisions of articles 16 - 22 of this law shall apply to all other fees and taxes which the Department levies unless another legal provision provides otherwise.

Chapter Two
Distinctive Characteristics of Goods
Section 1: Origin of Goods

Article 24:

The origin of imported goods is determined on the following bases:

A. The goods are considered to be originating goods if they are wholly obtained in the country of origin; this shall include:

1. Mineral products.
2. Plant products.
3. Live animals.
4. Derivatives of live animals.

5. Fishing and / or hunting products of specific country of territorial water thereof.
6. Maritime fishing products and other products acquired from the sea, outside the territorial water of a country, by fishing boats being registered in the country concerned and marked by the flag thereof.
7. Goods produced or acquired onboard industrial ships from products mentioned in item (6) of this Article, and which are originated in that country, provided that such ships are registered in said country and marked by the flag thereof.
8. products harvested from the sea - bed or underneath the soil thereof outside the territorial water provided that said country has special rights to exploit the sea - bed or the underneath soil mentioned above.
9. Waste products derived from manufacturing operations and used materials, if collected therein and are fit only for re-covering raw materials.
10. Goods produced in that country exclusively from goods referred to in items (1) to (9) or from their derivatives at any production stage.

B. The goods are considered to be originating goods if they are wholly produced from materials as a result of a substantial conversion process in accordance with to the provisions of the paragraph (C) of this article.

C. The goods produced by more than one country are considered to be of the origin of the country where the last substantial conversion process took place. The conversion is considered substantial if it meets any of the two following conditions:

1. If the classification of the customs tariff of goods, which consists of six digits, is different from the composition thereof.
2. If the added value was equal to at least 40% of the value of the goods in the factory premises. For this purpose:

-The added value shall mean: the value of the goods at the factory premises minus the customs value of all foreign production inputs used in the production of goods.

-The value of the goods at the factory premises shall mean: the price which is actually paid or payable price against delivering the goods at the factory premises minus any taxes or fees which are refunded or refundable upon exportation.

D. Notwithstanding item (1) of paragraph (C) of this article, a change of customs classification of goods shall not be considered substantial conversion of goods if it is resulted from any /all of the following processes:

1. The processes carried out to ensure maintaining the goods in a good condition for the purpose of carriage or storage.

2. The processes carried out to facilitate the shipment or the carriage of goods.
3. Packing or finalizing the goods for sale.
4. The simple processes that involve: ventilation, sun-drying, drying, cooling, removing damaged parts, treating with lubrication or rust-removal, coating with paint to protect from the natural agents, removing rust, laundry, cleaning, sifting or sorting, classification and listing, inspection and calibration, unwrapping or rewrapping, partitioning bulk goods, labelling, branding with distinctive marks on goods wrappings, dissolving with water or any water-based solvent, ionization, salting, peeling, crushing, fruit deseeding , animal slaughtering.

Article 25:³

- A. 1. If an exporter, importer or any related person, upon a justified reason, submits a written request to the Customs Department to resolve the non-preferential origin of a particular goods, the Department shall decide on the origin without delay, within a period not exceeding ninety days from the date of submission thereof, provided that all information specified in the instructions Issued by the Director therefor shall be attached to the request.
2. Applications for identification of the origin may be accepted at any time either before the trading process of the concerned goods or at any time thereafter.
3. The decision to determine the non-preferential origin mentioned in section (1) of this paragraph shall remain valid for a period of three years as long as the facts, circumstances and conditions on which the decision was made, including the rules of origin, are similar.
4. Any administrative action taken by the Department to determine the non-preferential origin shall be subject to objection before the Director within ten days from the date of notification thereof. The Director's decision shall be subject to challenge at the Customs Court within fifteen days from the date of notification.
5. The decision shall be deemed invalid in the event that a subsequent contradicting decision is issued by the Customs Department in accordance with section (4) of this paragraph, provided that the concerned parties shall be notified thereof in advance.
6. Subject to the provisions of section (7) of this paragraph, the Customs Department shall publish the non-preferential origin decisions in the Official Gazette.
7. For the purpose of applying the rules of non-preferential origin, the Customs Department shall not disclose any information which is confidential in nature or which is submitted on a confidential basis. Such information shall not be disclosed without a written permission from the person or entity that provided such information, except for what is required disclosure by a judicial body.

³This paragraph was amended pursuant to Article (4) of the amending Law No. (33) of 2018

B. Without prejudice to the relevant legislation, the Customs Department may not retroactively apply any new rules of origin or changes done to non-preferential rules of origin.

Article 26:

A. The rules regarding the preferential origin shall be applied in accordance with agreements concluded between the Kingdom and other parties and which provide for granting preferential tariff treatment.

B. the provisions of the article (25) of this law shall apply to the preferential origin rules as appropriate.

C. for the purposes of this Article and Articles 24, 25 and 26 of this Law, the term "rules of origin" shall mean the basis for determining the country of origin of the goods in accordance with the provisions of these articles or the international conventions in which the Kingdom is a party.

Article 27:

A. The rules regarding the preferential origin shall be applied in accordance with agreements concluded between the Kingdom and other parties and which provide for granting preferential tariff treatment.

B. the provisions of the article (25) of this law shall apply to the preferential origin rules as appropriate.

C. for the purposes of this Article and Articles 24, 25 and 26 of this Law, the term "rules of origin" shall mean the basis for determining the country of origin of the goods in accordance with the provisions of these articles or the international conventions in which the Kingdom is a party.

Section 2: Customs Value

Article 28:

A. Customs value of imported goods shall be the transaction value; that is the price actually paid or payable for goods sold for export to the Kingdom in accordance with the following conditions, taking into account the provisions of paragraph (f) of this Article:

1. That there are no restrictions as to the disposition or use of the goods other than restrictions which are provided for in this Law or any other Law, or restrictions which identify the geographical area in which the goods may be resold, or the restrictions which do not substantially affect the value of the goods.
2. That the sale or the price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods under valuation.
3. That no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provision of paragraph (F) of this Article.

4. That the buyer and seller are not related. If so, the value of the transaction shall be acceptable for customs purposes in accordance with the provisions of paragraphs (c) and (d) of this Article.

B. Persons, being either natural or legal, shall be deemed unrelated unless:-

1. They are officers or directors of one another's business.
2. They are legally recognized partners in business.
3. They are employer and employee.
4. If there was another person who directly or indirectly owns and controls not less than 5 per cent of stock or shares which, subsequently, give him the right to vote with regard to decisions taken by both
5. One of them directly or indirectly controls the other.
6. Both of them are directly or indirectly controlled by a third person.
7. Both of them directly or indirectly control a third person.
8. They are members of the same family up to the third degree.

C.1. In determining whether the value of the transaction is acceptable for the purposes of paragraph (A) of this article, the relationship between the seller and the buyer within the meaning of paragraph (b) thereof shall not in itself constitute a basis for deeming the transaction value unacceptable. In this case, the Customs Department shall consider the circumstances surrounding the sale and the value of the transaction and, accordingly, deem the value acceptable on condition that the relationship has not affected the price.

2. If the Customs Department concludes, based on the available information, that there is a basis for considering that the relationship has affected the price, it shall notify the importer of this basis and give him a sufficient time to respond. The notification shall be in writing if the importer requests so.

D. In a sale between related persons, the transaction value shall be accepted and the goods shall be valued in accordance with the provisions of paragraph (A) whenever the importer demonstrates that such value closely approximates to one of the following test (standard) values of goods imported at the same time as much as possible:

1. The transaction value of identical or similar goods sold to buyers unrelated to the sellers for export to the Kingdom.
2. The customs value of identical or similar goods as determined under the provisions of paragraph (C) or (D) of Article 30.

E. 1. When applying the tests values mentioned in paragraph (D) of this Article, it shall be taken into account the differences in commercial levels, quantity and costs provided for in paragraph (F) of this Article, and the costs incurred by the seller in sale processes in which the seller and the buyer are not related, as the seller doesn't bear the cost of sales in cases when he and the buyer are related.

2. The test values referred to in this paragraph shall be used upon initiative by the importer and for comparison purposes only. Thus, they shall not be recognized as alternative values.

F. when determining the transaction value in accordance with paragraph (A) of this Article, the following costs shall be added to the extent that they are not included in the price actually paid or payable for the imported goods:-

1. Commission and brokerage, except purchase commission.
2. The cost of containers which are, for customs purposes, considered as part of the goods.
3. The cost of packaging, labor /materials.
4. The value of the following goods and services that are directly or indirectly provided by the buyer free of charge or at reduced cost for use in the production of imported goods and the sales thereof for export to the Kingdom, provided that this value shall be distributed appropriately:
 - Materials, components and parts incorporated in the imported goods.
 - Tools, dies and molds used in the production of the imported goods.
 - Materials consumed in the production of the imported goods.
 - Engineering, development, artwork, design work, plans and sketches executed abroad as being necessary for the production of the imported goods.
5. Royalties and license fees a buyer pays for one of the intellectual property rights related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued wherever they are not included in the price actually paid or payable.
6. The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
7. The cost of transport of the imported goods to the port or place of importation.
8. Loading, unloading, handling and insurance charges associated with the transport of the imported goods to the port or place of importation.

G. No additions shall be made to the price actually paid or payable when determining the transaction value except as provided for in paragraph (F) of this Article. Additions to the price actually paid or payable shall be made only on the basis of objective and quantifiable data, otherwise the transaction value under this Article shall be deemed undeterminable.

H. if the Customs Department has reasonable doubt regarding the validity of presented documents despite applicability of the provisions of this Article thereto, it shall notify the importer in writing, upon his request, and give him enough time- decided by the Customs Department- to respond. In case the importer fails to present the evidence acceptable by the Customs Department within the given period, then the provisions of Articles (29, 30, 31) shall be applied successively.

I. The following costs and amounts shall not be included in the customs value calculation, provided they are separate from the price actually paid or payable:

1. Construction, assembly, maintenance or technical assistance costs undertaken after the importation of goods such as industrial enterprises, machinery or equipment.
2. Cost of transportation after import.
3. Fees and taxes imposed in Jordan.
4. Revenues and other payments from the buyer to the seller that are not associated with imported goods.

Article 29:

If it is not possible to determine the customs value under the provisions of Article 28, , it shall be determined in accordance with paragraphs (A-D) of Article (30) in the order specified therein and by applying methods sequentially until customs value is reached via the first possible method. The provisions of paragraph (c) and (d) of Article (30) may be applied if the importer requests so.

Article 30:

The customs value shall be:-

A. The transaction value of identical goods sold for export to the Kingdom, and exported at or about the same time at which the goods under valuation were exported in convergent quantities on the same commercial level. If such value is unavailable, the transaction value of identical goods sold on a different commercial level and quantities shall be used. In this case, the value shall be adjusted to accommodate discrepancies in the commercial level or quantities, provided that the adjustment shall be based on evidence proving the accuracy of the adjustment made, whether it increases or decreases the value, while taking into account the difference in costs- referred to in items (7) and (8) of paragraph (f) of article (28) of this law- between imported and identical goods due to differences in distance and means of transport as. If more than one transaction value of identical goods is found, the lowest value shall be approved.

B. Paragraph (A) of this article shall also apply to the transaction value of similar goods.

C.1. If the imported goods or identical or similar imported goods are sold in the Kingdom in the condition as imported, the customs value of the imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity at or about the time of the importation of the goods, under valuation, to persons who are not related to the persons from whom they buy such goods, provided that the following deductions shall be made:

- The commissions usually paid in the Kingdom or agreed to be paid and the additions usually made for profit and general expenses of goods of the same class or kind.

- The usual costs of transport and insurance, and any related costs in the Kingdom.
- The customs duties and other fees and taxes due on importation or sale of the goods in the Kingdom.

2- If the imported goods or the identical or similar imported goods were not sold at or about the time of the importation of the goods under valuation, the customs value shall, under the provisions item (1) of this paragraph, be based on the unit price at which the imported goods or the identical or similar goods were sold in the Kingdom, in the condition as imported, at the earliest time after importation of the goods under valuation, provided that this shall be completed within a period of 90 days after the date of import.

3. If the imported goods, or the imported identical or similar goods are not are sold in the condition as imported, the customs value shall, upon the importer's request, be based on the unit price at which the imported goods are, after additional processing, sold at the largest total quantity, to persons who are not connected with the persons who sold the goods, taking into consideration the value added due to additional processing and the deductions provided for in paragraph (C/1) of this Article.

D. 1. The customs value of imported goods under the provision of this paragraph shall be based on a computed value. Computed value shall consist of the sum of:-

- The cost or value of materials and fabrication or other processing employed in producing the imported goods.
- amount of profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods under valuation and which are made by producers in the country of exportation for export to the Kingdom.
- Wages, cost and expenses provided for in items 7-8 paragraph (F) of Article 28.

2. No person outside the Kingdom shall be requested to present any account or records for the purpose of determining the calculated value or be requested to allow access thereto. Nevertheless, the Customs Department, subject to the approval of the goods producer, may verify the information presented by the goods producer residing outside the Kingdom for the purpose of determining the customs value, provided that the competent governmental authorities in the country of producer shall be given sufficient time and there shall be no objection to the verification process in accordance with the provisions of this article.

Article 31:⁴

If determining the customs value of the imported goods under the provisions of Articles 28, 29, 30 of this Law is not possible, such value shall be determined on appropriate basis which shall not be

⁴This paragraph was amended pursuant to Article (5) of the amending Law No. (33) of 2018

inconsistent with the provisions of these Articles based on information available to any party in the Kingdom. However, the customs value shall not be determined based on the following:

1. Selling price of locally produced goods in the Kingdom
2. The higher value of alternative values.
3. The price of goods at the local market of the country of export.
4. The cost of production other than the calculated value that was determined for goods identical or similar based on the provisions of paragraph (d) of Article (30) of this law.
5. The price of goods sold for the purpose of export to a country other than the Kingdom.
6. Random or arbitrary values.
7. Minimum customs values.

B. Upon his request, the importer shall be notified in writing of the basis adopted to determine the customs value under the provisions of paragraph (a) of this article.

C. Subject to the provisions of Article (26) of this Law, the customs declaration shall be attached with an original list (invoice) listing the description of the goods, their prices, their origin and any other original documents, whether in paper or electronic form.

D. Notwithstanding the provisions of paragraph (c) of this Article, the Director may allow the completion of clearance procedures of goods without presenting the lists and other original required documents, provided that a cash deposit or bank guarantee not exceeding 2% of the declared value of the goods shall be submitted for each document based on the provisions of this Law. The deposit or guarantee shall be refunded if the list and the required documents are submitted within a period not exceeding (60) days from the date of making the cash deposit or providing the guarantee.

E. The list or terms thereof may be disregarded in whole or in part under instructions issued by the Minister upon recommendation from the Director, where cases of disregard to that list shall be identified and promulgated in the Official Gazette.⁵

F. when the declared value is calculated in foreign currency, it shall be converted into local currency. The conversion shall be made on basis of rate of exchange duly promulgated by the Central Bank on date of registering the declaration.

G. The Customs Department shall have the right to request documents, contracts, correspondences and others related to the transaction, including documentary credits.

⁵This paragraph was amended by canceling the word "attested" therein pursuant to article (2) of amending law No.(10) of 2019

H. Commodity type shall be written in Arabic on the invoices issued in foreign language, in compliance with the customs tariff.

(I) The provisions and other conditions necessary for the application of the provisions of Articles (28), (29), (30) and (31) of this Law shall be specified under a by-law issued for this purpose.

(J) For the purposes of customs valuation, the Customs Department shall not disclose any information that is confidential in nature or which is submitted on a confidential basis and is prohibited from being disclosed without a written permission from the person or entity that provided such information, except for what is required to be disclosed by a judicial body.

Article 32:

A. The value declared in export is the value of the goods at the time of the registration of the customs declaration with the addition of all expenses incurred up to the point the commodity arrive at the border. This value shall not include:

1. The duties and taxes imposed on exportation if cited.
2. The local taxes and others refundable upon export.

B. The provisions and other conditions necessary for the application of the provisions of this Article shall be specified under directives issued by the Director for this purpose.

Section 3: Type

Article 33:

A. For the purposes of determining the type of goods, decisions of analogy and classification of goods not mentioned in Customs Tariff schedules shall be issued by a decision from the Minister upon recommendation of the Director and in pursuance of rules stated in the schedule. These decisions shall be promulgated in the Official Gazette.

B. Subject to explanatory notes of Tariff nomenclature issued by the World Customs Organization, additional and applicable terms of Tariff shall be issued by the Director via decisions in which he determines their effective date. Such decisions shall be promulgated in the Official Gazette.

Part Four - entry and exit of Goods

Entering and Leaving of Goods

Chapter One

Presenting goods to Customs authorities

Article 34:

A cargo manifest shall be submitted for each commodity entering or leaving the Kingdom. Such goods shall be presented without delay to the customs authorities at the nearest customs house as specified by the Customs Department.

Chapter Two Prohibition and Restriction

Article 35:

Vessels of whatever load capacity shall be prohibited from anchoring at seaports other than those designated for them, except under a maritime emergency as a result of a force majeure, excluding the circumstances arising out of sea emergency or force majeure. In such case, the master the ship shall without delay notify the nearest customs house/center or security center of such circumstances.

Article 36:

Vessels of loading capacity less than two hundred marine tons loaded with prohibited or restricted goods or goods subject to high rates of duty or specific prohibited goods referred thereto in Article 2 of this Law shall be forbidden from entering or passing within the marine customs zone.

Article 37:

Vessels of load capacity less than two hundred maritime tones and which transport goods mentioned in Article (36) of this law shall be forbidden from entry into the maritime customs zone and shall also be forbidden from sailing inside the zone or from changing their course therein, excluding the circumstances arising out of sea emergency or force majeure. In such case, the master the ship shall without delay notify the nearest customs house/center or security center of such circumstances.

Article 38:

Aircrafts shall be prohibited from taking off or landing at airports where no customs houses are available, except under force majeure. In such case the pilot shall promptly inform the nearest customs house or security post and submit a report thereon attested by the party which was notified to the Customs Department.

Article 39:

- A. The specific prohibited goods shall be seized even if they were declared by their real nomenclature unless they were licensed in advance to enter or leave the country.
- B. Other prohibited goods whose real nomenclature are declared shall not be seized and shall rather be returned outside or inside the Kingdom as the case may be.
- C. The official customs formalities shall not be permitted for any commodity in which importation or exportation pends license or permit or a certificate or any other document before obtaining the required document.

Article 40:

Foreign goods bearing a mark, name or sign which may create illusion that they are locally produced, whether on the products or their packing or banding, shall be considered prohibited. The prohibition shall also apply to pending duties status.

Article 41:⁶

Entry of Imported goods which constitutes an infringement of any of the intellectual property rights, under the scope of protection of relevant legislation in force, shall be prohibited based on the following principles:

A.

1. The right holder or his legal representative may file a request to the Competent Court backed by a bank guarantee or cash deposit to suspend the clearance procedures and release of such goods, after furnishing the court with a sufficient evidence of infringement and a detailed description of the infringing goods.

2. The Competent Court shall issue a decision on the request provided for in item (1) of this paragraph within three days of submission of thereof. The respondent may appeal against the decision before the Court of Appeal within eight days from the date of notification thereof. The decision shall be deemed final.

3. If the right holder or his legal representative notifies the Customs Department of bringing an infringement legal action before the competent court in accordance with the provisions of this paragraph, the Director or his representative shall stop the procedures of clearance and release of goods and retain goods, at the expense of the party that filed for such action, at Customs warehouses or in a public warehouse as a deposit until a final decision by the competent court is delivered.

B. If the claimant does not notify the Customs Department- within eight working days from the date of the notification of the goods clearance and release moratorium decision- that a legal action has been filed, the goods shall be released after making sure that they meet all the legal importation requirements.

C. The Competent Court may order the applicant to pay the importer of the goods, the consignee and the owner the appropriate compensation for all damages they have incurred as a result of suspension of the clearance and release procedures based on an unjustly claim, or in case of release of goods as provided for in paragraph (B) of this Article.

D. The Director or his authorized representative may suspend the procedures of clearance and the release of goods, if he is convinced, based on prima facie evidence, that there is an infringement occurrence in copyright/ trademark related cases in accordance with the following provisions:

⁶This paragraph was amended pursuant to Article (6) of the amending Law No. (33) of 2018

1. Notifying the importer and right holder, if his address is known to the Customs Department, of the clearance and release procedures moratorium decision.
 2. If the Customs Department is not notified, within eight working days from the date of notifying the right holder of the moratorium decision issued pursuant to this paragraph, that a legal action has been filed, the goods shall be released after making sure that they have met all legal importation requirements.
 3. The importer has the right to appeal against the decision issued under the provisions of this paragraph to the competent court within the period of eight working days from the date of being notified thereof; the provisions of item (2) of paragraph (A) of this Article shall apply.
- E. The applicant, under the supervision of the Customs Department, shall have the right to inspect the goods of which the clearance and release procedures have been suspended in the Customs yards, so as to enable him to prove his claims. The Director or his authorized representative may provide him with a sample of such goods.
- F. Little quantities of non-commercial goods, personal effects and gifts carried by travelers in small parcels shall be excluded from the application of the provisions of this Article. Transit goods are also excluded from the application of the provisions of this Article as well as goods which have been placed in the markets of the exporting country by the right holder or with his consent.
- G. The Customs Department shall not be liable for compensation to any damages sustained by the importer or owner of the goods which the clearance and release procedures thereof have been suspended pursuant to the provisions of this Article.
- H. Notwithstanding the provisions of paragraph (f) of this Article, the provisions of this article shall apply to goods consigned to the Development Zones, Free Zones and Aqaba Special Economic Zone.
- I. Notwithstanding the provisions of any other law, legal action of infringement of any intellectual property rights shall depend on the plaintiff assuming the capacity of personal claimant in accordance with the provisions of this Article in respect of imported goods while being cleared.
- K. For the purposes of implementing the provisions of this Article, the following terms shall have the following meanings:
1. Intellectual property means copyrights and related rights, trademarks, patents, layout-designs of integrated circuits, trade secrets, industrial designs, industrial models and geographical indications.
 2. Competent Court means: the Civil Competent Court in accordance with the relevant legislation.

Article 42:

The Director may impose special rules for the packing of certain goods for the purposes of simplifying inspection procedures

Chapter Three

Sea Transport

Article 43:

A. Every commodity arriving by sea shall be registered in the cargo Manifests even if the commodity is dispatched to free zones.

B. One Manifest, signed by the ship master or agent at the port of loading, shall be prepared for the whole cargo and shall include the following information:-

1. Name of the ship, nationality and registered payload.
2. Types of goods and their total weight and the weight of unpacked goods, if any. If the goods are prohibited they should be mentioned by their real nomenclature.
3. The number of packages and pieces and description of their covers, marks and numbers.
4. Name of the shipper and consignee.
5. The harbors from which the goods were shipped.

C. Prior to arrival at customs zone, the master of the vessel or his agent shall submit the electronic manifest. When entering the customs zone, Customs officers may request the master of the vessel or his agent to submit the paper cargo manifest if necessary.⁷

D. Upon the entry into the harbor, the ship's master shall deliver the following to the customs house:

1. The cargo manifest and its preliminary translation when necessary.
2. The manifest of the vessel supplies, and the crew's luggage and belongings.
3. A passengers' manifest.
4. A list of the goods which will be unloaded at this harbor.
5. All documents and bills of lading which may be requested by the Department for the purpose of applying customs regulations.

E. The manifests and documents shall be submitted within thirty six hours from the vessel's entry into the harbor. Official holidays shall not be calculated in this period.

F. The Director shall decide the form of the cargo manifest as well as the number of required copies.

Article 44:

If the cargo manifest belongs to a vessel which does not make regular trips or does not have a maritime agent at the Jordanian harbors, or if it is a sailboat, it should be endorsed as thus by the customs authorities at the shipment harbor.

Article 45:

⁷This paragraph was amended pursuant to Article (7) of the amending Law No. (33) of 2018

A. Cargoes of vessels and all other means of sea transport shall not be unloaded except at the premises of harbors which host customs houses. The unloading of any commodity or its transfer from one ship to another shall not be permitted except through a written approval from the concerned customs house and in the presence of its officials.

B. The unloading and transfer from one vessel into another shall be carried out during office hours and within the conditions set by the Customs Department.

Article 46:

Subject to the provisions of Article 71 of this Law, the master/captain of the vessel, representative or agent shall be responsible for any shortfall in the number of pieces or packages or the contents thereof, or in the quantity of open, loose or bagged goods until the receipt of such goods at Customs stores or warehouses or by the owners where they are allowed to take said delivery.

The Director shall have power to issue directives specifying tolerance percentage, in relation to any excess or shortfall, in respect of unbound loose or bagged goods, as well as the percentage of partial shortfall in goods due to forces of nature or weak packages causing the contents thereof to break loose. Such directives shall be promulgated in the official Gazette.

Article 47:

In the event of any shortage in the number of unloaded pieces or packages, compared to the contents of the cargo manifest, or shortage in the quantities of opened, bulk or bagged goods exceeding the tolerance percentage specified in the directives issued by the Director, the master or his representative shall justify such shortage through supporting documents which confirms that such shortage existed outside the maritime customs zone. If such documents cannot be submitted immediately, a period not exceeding six months from the date of preparing the receipt report may be given to submit such may be given, following securing a bond guaranteeing the rights of the Customs Department. The Director may issue instructions for the preparation of receipt reports and submission periods. Such instructions shall be promulgated in the Official Gazette.

**Chapter Four
Land Transport**

Article 48:

The goods imported by land should be transported from the border to the nearest customs house. The transporters/ carriers should adhere to the designated routes leading directly to that customs house. The transporter of the goods shall be forbidden from bypassing the customs center without a permit or from depositing the goods in other buildings and places before moving them directly to that Customs house.

Article 49:

A. The transporter of the goods and the escorts thereof shall present upon their arrival at the customs house a bill of lading or a document which substitutes the cargo manifest duly signed by the driver of the transport means and the representative of the transport company, if available. Such manifest along with the goods value shall be prepared in accordance with terms prescribed in Article 43 of this Law. When necessary, the Director may decide on some exceptions from this rule.

B. The bill of lading or the document shall be attached to documents confirming its contents in accordance with the terms set by the Director.

Chapter Five Air Freight

Article 50:

Aircrafts shall follow the designated air routes assigned thereto when they cross the Kingdom's airspace.

Article 51:

The goods transported by the airplanes shall be recorded in a cargo manifest signed by the pilot and prepared in accordance with the terms prescribed in Article (43) of this Law.

Article 52:

The captain shall present the cargo manifest and other lists prescribed in Article (43) of this Law to the Customs Department's officers upon their request. He shall also surrender these documents to the airport customs house, together with translated copies when necessary, immediately following the airplane's arrival.

Article 53:

Unloading or dumping goods during flight shall be prohibited. However, the pilot may order dumping the goods if this was necessary for the safety of the plane. In such a case, he shall inform the Customs Department thereof upon landing.

Article 54:

The provisions of Articles 45, 46, 47, of this Law shall apply to land and air transport. Drivers, pilots and transport companies shall be responsible for any shortage in case of land or air transport.

Chapter Six Mail and Postal Parcels Transport

Article 55:

The importation or exportation of goods through mail or by postal parcels shall be carried out in accordance with Arab and international postal agreements as well as the internal legal provisions in force.

Chapter Seven Export and Re-Export

Article 56:

Every vessel, , car, airplane or any other transport means, whether loaded or empty, shall be prohibited from leaving the country before presenting to the Department a manifest corresponding to the rules of Article 43 and obtaining a departure permit except in cases of exclusions given by the Department.

Export

Article 57:

Goods intended for exportation shall be brought to the concerned customs house and declared in details. Transporters heading to the land borders shall not be allowed to bypass customs houses without obtaining departure permits, or shall not follow different routes so as to evade these customs houses. The rules decided by the Department regarding goods which are subject to customs territory control shall be observed.

Re-export

Article 58:

Foreign goods entering the Kingdom may be re-exported outside the country or to a free zone in accordance with the conditions, procedures and guarantees identified by the Director.

Transport of goods from one vessel to another

Article 59:

In some cases, it may be permissible to transfer goods from one vessel to another or to withdraw goods that have not been imported into warehouses from quays to vessels within the conditions specified by the Director

Chapter Eight Common Provisions

Article 60:

A. The manifest shall include the detailed contents of the consignment which are received in the form of sealed parcels and assembled in one unit by binding, packing, packaging or any other manner, provided that the terms and conditions related to the containers, pallets and trailers shall be specified by a by-law issued for this purpose.⁸

⁸This paragraph was amended pursuant to Article (8) of the amending Law No. (33) of 2018

B. The Director or his authorized representative may permit the division of a single consignment of the goods in a way he deems appropriate and justifiable, provided that such division shall not result in any loss to the Treasury in any way and the Director shall issue the necessary instructions for such.

Part Five - Customs Clearance Stages

Customs Clearance Stages

Chapter One/Customs Declarations

Article 61:⁹

A. Upon clearing any commodity, even when exempted from duties and taxes, a customs declaration shall be submitted to the customs house, such declaration shall be prepared:-

1. In writing, or
2. By using information or data processing method whenever prescribed within directives issued by the Director. The provisions applied to the written declaration shall apply to this kind of declaration as well.

B. The Director shall specify the forms of declarations and the media for their submission, in addition to the number and prices of copies thereof, the information they must contain, the documents that shall be attached therewith, as well as the information contained therein.

C- The Department may accept the documents that shall be attached to the customs declarations which are submitted by electronic means provided that the documents shall meet the conditions of approval prescribed by the legislations in force according to a by-law issued pursuant thereto.

D- The Department may keep electronic copies of the customs declarations and the documents attached therewith after the completion of the customs transaction. Such copies shall have the force of originals after being ratified by the Department. Means of retention, terms and duration shall be controlled by statutes issued for this purpose.

Article 62:

The customs declaration should only contain the goods mentioned in one manifest except in cases specified by the Director.

Article 63:

⁹This article was amended pursuant to Article (9) of the amending Law No. (33) of 2018

Numerous packages sealed and assembled in any way shall not be listed in the customs declaration as being one unit. However, in the case of containers, pallets and trailers, directives issued by the Director in this regard shall be observed.

Article 64:

The declarant, upon his request, may be allowed to amend one or more of the items of the declaration after being accepted by Customs, provided that such amendment shall have no effect in making the declaration apply to goods other than that originally covered therein. However, the amendment shall not be allowed if the request was submitted after customs authorities have already carried out any of following formalities:

- A. Informing the declarant that they intend to examine the goods, or
- B. Deciding that the items or details in question are incorrect.
- C. Releasing the goods.

Article 65:

A. Goods entering the Kingdom shall be admitted under any of the following customs statuses:-

- 1. Placement of goods for local consumption
- 2. Transit
- 3. Deposit in Warehouses
- 4. Deposit in free zones
- 5. Temporary admission
- 6. Admission for processing purposes

B. Goods may be transferred from a certain customs status into another via approval by the Department and in accordance with procedures determined by the Director.

Article 66:

A. The Department may cancel the registered declaration of which the due duties and taxes have not been fulfilled or those declarations which are not finalized after 15 days from the date of registration.

B. The Department may agree to the cancellation of the declarations upon a request from the declarant as long as due duties and taxes have not fulfilled. In case of a violation, cancellation shall not be allowed until such violation has been settled. However, amending the rates of duties and taxes or changing the exchange rate of foreign currencies shall not deter endorsement of cancellation request.

C. The Department shall have the right to request inspection of the commodity in the presence or absence of the declarant after duly notifying him of the date of the inspection.

Article 67:

Owners of goods or their representatives may examine their goods before presenting the declaration. They may also take samples of the goods when necessary after obtaining the Customs Department's proper permission, provided that this shall be carried out under the Customs Department's supervision, and that the samples drawn shall be subject to due duties and taxes.

Article 68:

Persons other than the owners of the goods or their representatives shall not be allowed to examine the declaration with the exemption of competent judicial and official authorities.

**Chapter Two
Inspection of Goods**

Customs Declarations

Article 69:

Following the registration of the customs declaration, the competent Customs officer shall inspect the goods wholly or in part as per the directives issued by the Director.

**Chapter Two
Inspection of Goods**

Article 70:

- A. Inspection of the goods shall be conducted at the customs house. However, the inspection shall be allowed to be conducted outside the house upon the request of the pertinent person at his own expense, and in accordance with the directives set by the Director.
- B. Transferring goods to the inspection area, unpacking and re-packaging of parcels and all other works required for the inspection process shall be at the expense and liability of the declarant.
- C. Goods deposited in stores or in places set for inspection may not be transferred without the approval of the Customs Department.
- D. Those who are involved in the transfer and prepare goods for inspection should be authorized by the Customs Department.
- E. It shall not be permitted for any person to enter the inspection area or the stores, warehouses, barns, sheds and yards prepared for storing or depositing the goods without the approval of the Customs Department.

Article 71:

The inspection shall be conducted only in the presence of the declarant or his representative. When there is shortage in the content of packages, the responsibility thereof shall be determined as follows:

A. If the packages were brought into the stores and warehouses in an apparently sound condition under which the shortage is ascertained to have occurred in the country of origin prior to shipping, the shortage in the content shall be disregarded.

B. If the packages brought into stores or warehouses were in an apparently unsound condition, the investing/operating body of these stores and warehouses together with the Customs Department and the carrier company should record such incident in the delivery report and ascertain the weight, contents and number. The investing body shall also take the necessary measures to secure and maintain the packages. In such case, the carrier shall be held responsible unless a reservation is indicated on the manifest and endorsed by the customs office of the exporting country.

C. If the goods have been admitted into the customs storehouses warehouses in packages that are in an apparently proper condition then became subject of suspicion thereafter, the body in charge of such storehouses and warehouses shall be responsible therefor.

Article 72:

When the customs Department suspects the presence of prohibited or different than stated in customs documents, it shall have the right to open the packages for inspection in the absence of the owner thereof or his representative, if he refrains from attending the inspection at the specified time after being notified thereof. When necessary, the customs Department may inspect the goods before notifying the owner or his representative, provided that the inspection shall be conducted by a committee assembled for this purpose to report the findings of the inspection.

Article 73:

The Customs Department shall have the right to analyze the goods by an authorized analyst in order to verify the type or specifications of the commodity or its conformity with the legislations in force. The Department shall have the right to analyze the goods by an authorized analyst so as to check the kind or specifications of the commodity or its compliance with the legislations in force.

Article 74:

The Customs Department and the person concerned may object to the result of the analysis before the special committee prescribed in Article (80) of this Law.

Article 75:

A. analysis and inspection shall be required if the other legal provisions in force require special terms and specifications for the goods. The Director may release the goods in return for the necessary guarantees which insure that goods will not be used until the analysis results thereof have been produced.

B. goods may be released prior to the results of the analysis if the aim of the analysis is to apply the customs tariff after payment of the duties thereon by the goods owner- which shall be held in trust until the results are produced- on the basis of the highest rate of the tariff

C. The Director shall have the right to destroy the goods which have been proven by the analysis or the examination to be harmful and are not in conformity with the authorized specifications. Costs of goods destruction shall be borne by the owners of the goods and in their presence or the presence of their representatives. They may, if they wish, re-export the goods within a period set by the Director. In case they fail to be present at goods destruction or failed to re-export after being informed in writing thereof, the goods destruction shall be carried out at their expense and a proper report thereof shall be prepared

Article 76:

Goods casings/covers subject to ad valorem tariff shall be subject to the duties levied on their contents. The Minister, upon the recommendation of the Director, may issue a decision defining the situations in which the fees and duties shall apply on the covers separately from the goods contained therein in accordance with provisions of their relevant tariff. This shall apply to the goods subject to an ad valorem tariff, specific tariff, reduced duties goods or goods exempted from customs duties.

Article 77:

If the Customs Department is unable to examine the accuracy of the contents of the declaration through the examination of the commodity or the submitted documents, it shall have the right to stop the inspection and request the documents which provide the necessary elements of proof, provided that all measures shall be taken to shorten the period of suspension.

Duties and taxes collection

Article 78:

Fees and duties shall be collected as per the declaration content. However, if the result of the inspection showed a discrepancy between such result and the contents of the declaration, the fees and duties shall be collected on the basis of this inspection result without prejudice to the Department's rights to pursue the collection of the required due fines in accordance with the provisions of this Law.

Inspection of goods

Article 79:

When necessary, the customs authorities and owners of goods or their representatives shall have the right to request re-inspection in accordance with the provisions of Articles 69 - 78 of this Law.

Chapter Three Disputes Committee

Article 80:¹⁰

A. The Minister shall, on recommendation by the Director, designate special committee, consisting of three senior officials of the Customs Department and headed by the highest ranking officer to discuss disputes concerning value, origin, characteristics or tariff classification of goods.

B- Disputes arising between the concerned parties and the Customs Department shall be referred to the Committee for review upon a written request by the goods' owner. The Committee may seek assistance from experts and technicians to review the dispute and report its recommendations thereon to the Director.

C. The Director shall issue his decision upon recommendation of the committee. His decision shall be justified and subject to appeal at Customs Court within 30 days from the date of notification thereof.

D. The goods may be released prior to the settlement of the dispute referred thereto in paragraph (A) of this Article pursuant to the terms, rules and guarantees specified by the Director. Samples of the disputed goods shall be kept at the Customs Department.

E. Customs duties and other fees and taxes that are not subject to the dispute shall be collected for the revenue. However, disputed customs duties and other fees and taxes shall be levied against insurance or a bank guarantee until the dispute is settled. This insurance shall be transferred to public revenue if the goods owner fails to submit his objection in writing to the Special Committee within sixty days from the date of payment. Otherwise, the dispute shall be deemed invalid.

Chapter Four passenger- related provisions

Article 81:

A. Declarations and inspection concerning travelers' personal effects and belongings at Customs houses shall be performed in accordance with the procedures and rules laid down by the Director.

B. Notwithstanding the provisions of this Law, Customs duties shall be levied on goods in passengers' possession in accordance with the duty rates decided by the Minister upon recommendation from the director by instructions issued for this purpose. These instructions shall specify the conditions and procedures required for the application of the provisions of this Article and the types of goods subjected thereto.

Chapter Five Payment of Duties and Taxes and Withdrawal of Goods

¹⁰This article was amended pursuant to Article (10) of the amending Law No. (33) of 2018

Withdrawal of Goods

Article 82:

A. Goods shall be subject to customs duties and shall not be withdrawn unless after completion of relevant customs procedures and payment of customs duties and any other charge pursuant to the provisions of this law.

B. Subject to the principle of liability and solidarity provided for in this Law, the importer shall be responsible for payment of the determined customs duties and other fees and taxes.

C. The provisions related to withdrawal of goods prior to payment of duties and taxes, in addition to conditions and guarantees to be submitted for withdrawal of those goods in case of emergency, as well as the provisions related to the calculation of duties and taxes and those related to receipts under which duties and taxes are levied and other provisions related to this chapter shall all be determined by directives issued by the Minister.

Article 83:

Taxable persons may withdraw their goods before paying the due duties and taxes against a bank or a cash guarantee and under the conditions and rules set by the Director.

Article 84:¹¹

A. After releasing the goods, the customs authorities may, with the Directors' approval, examine the customs and commercial documents and data relating to the import or export operations in respect of the goods concerned. Inspection and examination of goods may be carried out at the premises of the declarant, or any other person directly or indirectly involved in the said business operations within a period not exceeding three months from the date of releasing those goods.

B. Upon conducting post audit, the Customs Department may coordinate with any party involved therein, provided that it shall abide by the provisions of this law and related legislations. The Customs Department may facilitate its customs procedures to the parties which comply with the provisions of this law and related legislations in accordance with the terms and conditions set forth in a by-laws issued for this purpose.

C. Where revision of the declaration or post - clearance examination indicates that the provisions governing the customs procedure provided for in this Law have been applied on the basis of incorrect or incomplete information, the customs authorities shall, in accordance with the provisions laid down, take the measures necessary to correct the situation, taking account of the new information available

¹¹This article was amended pursuant to Article (11) of the amending Law No. (33) of 2018

to them within a period not exceeding three years from the date of completion of the customs declaration.

D. The Customs Department shall make a claim for customs duties and other fees and taxes, including the general sales tax, special tax and any charge or any amount due as a result of the audit of the customs declaration under this law or any other legislation. The taxpayer may administratively object to this claim before the Director within thirty days from the date of its notification thereof. The decision issued by the Director as a result of the objection shall be subject to appeal at the Customs Court of first instance within thirty days from the date of notifying the taxpayer thereof.

Article 85:

In exceptional conditions resolved by the Council of Ministers, it shall be permitted to withdraw the goods in return for special guarantees and under conditions set by a the Minister. These goods shall be subject to customs duties and other fees and taxes in effect at the date of their withdrawal.

Article 86:

The Department's officials tasked with the collection of duties and taxes shall execute an official receipt voucher for these duties and taxes written in the name of the importer and in the form defined by the Minister. Refundable duties and taxes shall be prepared in the name of the importer after presenting the receipt given to him or a copy thereof when necessary.

Goods Imported to Ministries and Government Departments

Article 87:

Detailed customs declarations of goods imported by ministries, departments, public institutions and municipalities shall be prepared in accordance with the general rules. It may be permitted to withdraw these goods after the completion of the customs inspection and before paying the required duties and taxes within the conditions determined by the Minister upon recommendation by the Director.

Part Six - Statuses of Pending Duties

**Chapter One
General Provisions**

Article 88:

Goods may be entered into the Kingdom and transported from one place to another within or across the Kingdom with suspension to the payment of customs duties and other taxes and fees relating to these goods. Under such conditions, guarantees shall be submitted to ensure payment of fees and duties in cash or in bank securities or guaranteed undertakings in accordance with the instructions issued by the Director.

Article 89:

Materials and items accepted under any of the statuses of pending duties shall not be used or allotted or disposed for other purposes other than those they are imported for and declared in the submitted declarations.

Article 90:

Bank securities and guaranteed undertakings shall be acquitted, and guaranteed taxes and duties shall be refunded when necessary on the basis of the acquittal certificates and in accordance with the terms set out by the Director.

Chapter Two: Transiting goods
Transit goods

Article 91:

A. Goods of foreign origin may be transported under transit status by crossing one border to exit across another. Such transit status shall end upon producing copies of the declarations duly signed from the first customs house in the neighboring country or producing a certificate of arrival from the country of destination, or by any other proof accepted by the Customs Department.

B. Time periods needed for transport under transit status and the documents necessary for releasing and acquitting the declarations shall be specified by directives issued by the Customs Department.

Article 92:

Transit operations shall not be carried out anywhere except at the authorized customs houses.

Article 93:¹²

A. Transiting goods under transit status shall not be subject to restriction or prohibition unless the Laws and regulations in effect provide otherwise.

B. Dangerous goods and dual-use materials (peaceful and non-peaceful) that pass through the territory of the Kingdom, or goods received for phased shipment at the yards of ports, airports and Customs Houses, shall be subjected to prohibitions and restrictions provisions, based on a by-law issued for this purpose in which goods titles and provisions of control thereon are specified.

Article 94:¹³

It shall not be permitted to store transit goods except in free zones or Aqaba Special Economic Zone according to the conditions specified by the Director for this purpose.

¹²This article was amended pursuant to article (12) of amending law No. (33) of 2018

¹³This article was amended pursuant to article (13) of amending law No. (33) of 2018

A.

1. The Director may, for justified reasons and within the terms and guarantees which he defines, allow the storing of the transit goods in a public stores for a period of ninety days.

1. The Director may, for justified reasons and within the terms and guarantees which he defines, allow the storing of the transit goods in a public stores for a period of ninety days.

2. If the goods are not withdrawn after the expiry of this period, and if the Director does not approve extending the period thereof, the Director may take the necessary measures to sell the goods in a public auction for local consumption, or to stipulate re-export thereof as determined by the competent authorities, taking into account the application of the prohibitions and restrictions provisions imposed thereon.

1. The remaining sales sum, after deducting the due fees, duties and costs as well as the fines owed by virtue of law, shall be deposited in trust account, provided that the fine shall not exceed 10 % of the value of the goods. However, the remaining sum, shall not be refunded if it is not claimed within three years from the date of the sale.

B. Transit goods may be placed for local consumption by a decision from the Director and after consulting the competent authorities, taking into account the prohibitions and restrictions provisions imposed thereon.

Ordinary Transit

Article 95:

Goods may be transported under ordinary transit status on the designated routes by all transportation means under the responsibility of the undertaking signatory.

Article 96:

Provisions of the customs declaration and examination prescribed in this Law shall apply to the goods maintained in the previous Article.

Article 97:

Goods transported under ordinary transit status shall be subject to all terms set out by the Director concerning the licensing of parcels and containers, means of transport, provision of transport, and submission of guarantees and other obligations.

Private Transit

Article 98:

A. Transport of private transit goods shall be carried out through licensed railway agencies and vehicles and aircraft carriers, or by any other means via a decision by the Director. The responsibility of transport shall be borne by these agencies and companies.

B. the Director shall issue licenses for the agencies and corporations provided for in paragraph (A) of this Article. Those licenses shall include the guarantees which shall be submitted as well as all other terms. The Director may suspend the license for a limited period or cancel it when the specified terms and conditions are violated, or when the private transit is misused through committing acts of smuggling by the licensed transport means.

Article 99:

The routes and tracks through which the transportation of private transit goods may be carried out, and the terms of this kind of transportation shall be set by the Director, taking into account the agreements concluded with other countries.

Article 100:

Provisions of procedures relating to the customs detailed declaration and inspection shall not apply to the goods consigned under private transit. It shall be sufficient for such goods to present a brief manifest and carry out a general inspection unless the Customs Department deems it necessary to carry out a detailed examination.

Article 101:

Provisions of private transit prescribed in this Law for the implementation of the agreements including regulations for transit shall be applicable unless prescribed otherwise in these agreements.

Transit by International Documents

Article 102:

Companies and agencies authorized by the Director may carry out transportation under transit status by international documents after presenting the required guarantees. This transportation shall be carried out by unified international booklets and vouchers on vehicles of certain specifications and conditions accepted by the Director.

Transport of Goods from One Customs House to Another

Article 103:¹⁴

Goods may be transported from one customs house into another. Such transportation shall be subject to the same provisions applied to transport in transit status.

A. The customs transaction which is organized for the purpose of transferring goods from one Customs House to another shall be subjected to the prescribed fees for the transit declarations, if the entry points are authorized to clear declaration contents. The transfer shall be carried out under the request of the goods' owner for local clearance at another customs house.

¹⁴This article was amended pursuant to Article (14) of the amending Law No. (33) of 2018

Chapter Three: Warehouses

General Provisions

Article 104:

Goods may be stored in warehouses without payment of fees and taxes in accordance with the provisions of this section. These warehouses are divided into two types:

- Public.

- Private.

Article 105:¹⁵

All gates of places designated for the public warehouses shall be locked on the responsibility of the investing body pursuant to a by-law issued pursuant thereto.

Article 106:

Goods shall not be accepted in all types of warehouses except after presenting a storage declaration prepared in accordance with the provisions of this Law. Examination shall be carried out under such provisions. In order to control the circulation of goods in the warehouses, the Customs Department shall keep special records in which all operations relating to these goods are registered. These records shall serve as a reference to verify the stock of the warehouses on its records.

Article 107:¹⁶

Goods shall be kept in the public and private warehouses for a period not exceeding two years which may be extended for another year by a decision from the Director.

Public Warehouse

Article 108:

A. The minister shall, upon a recommendation from the Director, issue directives defining terms of operation in the public warehouses, storage fees and other costs and charges payable to the Department and the guarantees to be presented and any other provisions relating to public warehouses. Such directives shall be promulgated in the official Gazette.

B. The Minister, upon recommendation from the Director, may license a public corporation or a company to set up a public warehouse. This decision shall specify the location of the warehouse, and the authority entrusted with its management.

¹⁵This article was amended pursuant to Article (15) of the amending Law No. (33) of 2018

¹⁶This article was amended pursuant to Article (16) of the amending Law No. (33) of 2018

Article 109:

It shall not be permitted to store -in a public warehouse- the specified prohibited goods, explosives or semi-explosive materials, radiant materials, inflammable materials, goods bearing signs of decay, goods whose presence in the warehouse entails dangers or threatens the quality of other products, goods whose preservation requires special facilities as well as loose goods unless the warehouse is designated for that purpose.

Article 110:

The Customs Department shall have the right to monitor public warehouses run by other bodies. The investing body shall be the only one which assumes full responsibility for the stored goods therein in accordance with the effective provisions of laws.

Article 111:

The investing body of the public warehouse acts before the Customs Department on behalf of the owners of the goods stored in the warehouse with regard to all of the owners' obligations towards the storing of these goods.

Article 112:

- A. Upon the expiry of the storage period, the Customs Department shall have the right to sell the goods stored in the public warehouse if the owners of the goods fail to re-export them or place them for consumption.
- B. The sale shall be made one month after notifying the investing body and the owner of the commodity or his representative thereof. The total sum of the sale, after the deduction of fees and taxes and other costs, shall be deposited in trust with the Customs Department so as to hand it over to the concerned persons. The right to claim the sum shall be deemed invalid after three years from the date of the sale and as the sum becomes a treasury revenue.
- C. The sale shall be carried out in public auction and by a committee comprising two customs officials (one of them being the head of the committee) from the competent customs house, a representative from the municipal counsel and a representative from the Chambers of Commerce or Industry, as the case may be, provided that the auction takes place in the presence of all the committee members.

Article 113:

In a public warehouse, it is permitted to remove the goods wrappings, transfer the goods from one container to another, assemble or partition packages and carry out all works intended to maintain the products or improve their appearance or facilitate disposal thereof. All this shall be done with the Director's approval and under supervision of the Customs Department and the official competent party.

Article 114:

A. Customs duties and other fees and taxes shall be collected for the entire quantity of stored goods. The investing body of the warehouse shall be liable for such fees and taxes in case of any increase or shortage or loss in the goods, or in case of replacement of goods. In addition, the investing body shall be liable to the fines imposed by the Customs Department under the provisions of this Law.

B. Customs duties and other fees and taxes shall not apply if the decrease or the loss in the goods was a result of a force Majeure or an emergency or natural causes.

C. Customs duties and other fees and taxes and fines on respect of the increased, decreased, lost or replaced quantities goods shall remain due on the investing body, even in the event another causer thereof was proven responsible.

Article 115:

Goods may be moved from a public warehouse to another or to any customs house with declarations of guaranteed undertakings. The same provisions applied on transit status shall apply to this procedure. Those who sign these undertakings should present, within the period defined by the Director , a certificate indicating that these goods have been brought into the public warehouse or into the customs house for storage or placement for consumption or placement under any another customs status.

Private Warehouse

Article 116:

The setting up of private warehouses may be licensed when necessary.

Article 117:

The license to set up a private warehouse shall be issued by a decision from the Minister upon a recommendation from the Director. The decision defines the site of the warehouse, the allowances to be paid annually and the guarantees to be presented before the start of the work and all other related terms.

Article 118:

Goods placed in the private warehouse shall be presented to the Department upon any request. The taxes and duties shall be calculated on the entire stored goods without overlooking any decrease that may occur unless it was the result of a force Majeure or natural reasons such as evaporation and dryness or similar reasons , in addition to the fine which shall be imposed by the Department.

Article 119:

The Provisions of Articles 110, 112, 115 of this Law shall be applied to the private warehouses. .

Article 120:

It shall not be allowed to store decomposed or prohibited goods in the private warehouse.

Article 121:

Operations in private warehouse shall only be restricted to storing goods.

Chapter Four
Duty - Free Zones and Shops

Article 122:

A. Subject to the provisions of Article 123 of this Law, all foreign goods of all kinds and origins may be brought into the free zones and moved out therefrom to non-customs areas without being subject to import or prohibition restrictions; or without being subject to duties and taxes except those imposed for the interest of the party which runs and invests these zones.

B. National goods or those which meet this description by being submitted for local consumption may be admitted to the free zone, provided that they shall be subject to import and prohibition restrictions, customs duties and export fees and taxes, as well as those imposed for the interest of the party which runs and invests the free zone.

Article 123:

A. The goods imported for local consumption shall not be allowed to be transferred or brought into free zones except by the approval of the Director or whomever he authorizes, and within the terms and reservations which he decides.

B. The following goods shall be prohibited from being brought into the free zones :

1. The goods which are prohibited because they contravene the public order and they shall be specified by the competent authorities.
2. Rotten and inflammable goods except fuels needed for the purpose of investment and allowed by the investing body within the terms determined by that body.
3. All kinds of weaponry , munitions and explosives.
4. The goods which break the Laws of the protection of commercial, industrial, literary and artistic property and on which a decision has been taken by the competent authorities.
5. All kinds of narcotics and derivatives.
6. The goods originating from a country under economic boycott.

Article 124:

The Minister shall have the right to form joint committees from the Customs Department and the free zones corporation to verify and inspect goods to ensure that no smuggled or prohibited goods are entered into free zones. Such verification and inspection shall be carried out in the presence of the stakeholders.

Article 125:

The management of the Free Zone must present to the Customs Department a list of all items entered into the Zone or exited out of it within 36 hours of the entry or exit occurrences.

Article 126:

It shall not be permitted to unload the goods from a sea vessel into the Free Zone or enter them thereto by land except under a license from the zone administration in accordance with the Laws and regulations in effect and the directives set out by the Director. The dispatch of goods from one free zone to another or to stores or warehouses shall not also be permitted unless it conforms to the provisions applied to transit status.

Article 127:

Goods shall be withdrawn from the Free Zone in accordance with the provisions of Laws, the by-laws in effect and the directives issued by the Director.

Article 128:¹⁷

A. Goods of foreign origins leaving free zones in their original form and entering into the customs territory shall receive the same treatment as that of foreign goods.

B. Manufactured goods or those receiving additional processing in the free zone shall be subjected to the customs duties and other fees and taxes when placed under local consumption status. Fees and taxes shall be based on the amount of foreign expenses and costs involved in goods manufacturing, and the manufacturing formula approved in respect thereof, and according to the percentage of duties listed in the customs tariff schedules effective on the date of registration of declaration to place goods for local consumption; provided that the value of such expenses and foreign costs shall be determined in accordance with the customs declaration by which the goods were entered into the free zone.

C. Manufactured goods or those receiving additional processing in the free zone shall be exempted, within the limits of the value of the materials, costs and local expenses involved in their manufacture, from customs duties and other fees and taxes when places for local consumption.

Article 129:

Foreign goods in the Free Zones shall not be allowed to be consumed for personal purposes before the due customs duties and other fees and taxes are paid.

Article 130:

National and foreign ships shall be allowed to obtain all the materials they need from the Free Zone.

Article 131:¹⁸

¹⁷This article was amended pursuant to Article (17) of the amending Law No. (33) of 2018

¹⁸This article was amended pursuant to Article (18) of the amending Law No. (33) of 2018

A. The Free Zone administration shall be responsible for all the contraventions committed by its personnel and for the illegal leakage of goods from the free zone.

B. In case of the establishment of any free zone or free market in accordance with a by-law issued pursuant thereto, the investing body shall comply with the following:

1- Provide buildings, offices and equipment necessary for the customs center.

2. Bear the operational expenses of the employees and the expenses necessary to sustain the work of the customs center.

Establishment of free markets

Article 132:

Duty free shops may be established whereas their provisions, administrative and investing body, in addition to the terms and rules specifying admission and withdrawal of goods shall be decided by a statute issued for this purpose.

Chapter Five Inward Processing (Entry for Processing and Export)

Article 133:

A. Foreign goods shall be permitted to enter the Kingdom under suspension of the fulfillment of customs duties and other fees and taxes thereof to allow manufacturing, completing manufacturing or repair for export purposes within a period not exceeding three years, whether the beneficiary is a manufacturer or an exporter.

B. The imported or manufactured goods may be exported in accordance with the provisions of this article by other than their importer with the approval of the director or his authorized representative. In this case, all the obligations of the first importer shall be transferred to that exporter.

C. The materials entered into the country in accordance with the provisions of this article may be sold from one manufacturer to another for the same purpose as for which they were introduced.

D. Goods benefiting from this status, as well as the guarantees required to benefit from the provisions of this Article and any other conditions necessary for this status shall be specified in directives issued by the Director.

Article 134:

A. Goods brought under the inward processing procedure shall be allowed in accordance with conditions set forth by the Director.¹⁹

¹⁹This paragraph was amended pursuant to Article (19) of the amending Law No. (33) of 2018

B. Goods produced from the goods admitted for processing purposes under the provisions of Article 133 of this Law may be placed for local consumption, with the approval of the Director. Customs duties and other fees and taxes due on the entered goods shall be collected in accordance with the fee rate in effect on the date of registration of the declaration, and the value of such goods on the date of their entry.

Chapter Six Temporary Admission

Article 135:²⁰

A. Temporary admission shall be allowed for vehicles, machinery and equipment needed for the execution of projects or for performing practical and scientific tests under a by-law issued pursuant to this end specifying type and size of projects as well as type and specifications of equipment and machinery and conditions of their usage.

B. The following items shall be allowed to be imported under temporary entry status in accordance with the conditions and controls specified by the Director:-

1. Items temporarily imported for play grounds, theatres and exhibitions or the like.
2. Appliances, instruments and transport means and other articles which enter the Kingdom for repair.
3. Containers and packages entering the Kingdom for filling purposes.
4. Commercial samples intended for display.
5. Test equipment, tools and supplies brought in for use with installation and maintenance.

C. The items prescribed in this Article shall be re-exported or placed in the Free Zone or stores and warehouses after the expiry of the stay period specified thereto in the Kingdom and within three months.

Article 136:

Temporary admission shall apply to vehicles of those coming to the Kingdom for temporary residence to work in public official institutions, ministries and departments. Employment contracts shall provide for those people's rights to bring their own vehicles into the Kingdom whether accompanied by them or purchased from stores or warehouses or from Free Zones in accordance with the terms specified by the Director.

Article 137:²¹

²⁰This article was amended pursuant to Article (20) of the amending Law No. (33) of 2018

²¹This article was amended pursuant to Article (21) of the amending Law No. (33) of 2018

(A) Temporary admission shall apply to the vehicle brought by a diplomatic Foreign Ministry employee who is transferred to the Ministry's center, provided that the vehicle shall be registered in his name at his work center abroad, or the vehicle purchased at a Jordanian free zone upon transfer to the center. The temporary admission shall apply for the duration of his stay in the center of the ministry for a period not exceeding five years. The Director may extend such period upon recommendation by the Ministry of Foreign Affairs.

(B) The procedures, conditions and guarantees necessary for the implementation of the provisions of this Article, including assigning Jordanian license plates to those vehicles in cases that may require so, shall be determined by by-laws issued for this purpose.

Article 138:

Foreign cars which transport passengers and goods between the Kingdom and other countries may be accepted under temporary entry status. These cars shall not have the right to exercise internal transport under conditions and guarantees specified by the Director.

Article 139:

Owners of the cars and motorcycles whose main residence place is outside the Kingdom may benefit from the rules of temporary entry for their cars and motorcycles under instructions issued by the Director stating the conditions, guarantees and periods required to benefit from the provisions of this Article.

Article 140:

Provisions of the international agreements on the temporary entry of cars and customs facilitations provided to tourists shall be taken into account and in accordance with the instructions issued by the Director.

Article 141:

The Director, within the conditions he lays down, may decide to grant temporary entry status to the cars of the non-Jordanian staff and experts working with the United Nations and other Arab regional and international organizations and agencies affiliated therewith, whether these cars were accompanied by their owners upon entering the Kingdom or bought from stores and warehouses or from Free Zones and within the terms specified by the Director.

Shortfall upon payment of accounts

Article 142:

Any deficiency that appears upon settling the temporary entry or the account of materials entered under inward processing status with pending duties or temporary admission shall be subject to taxes and duties due under the provisions of Article 19 of this Law.

Determining the terms of the temporary admission

Article 143:

The Director shall stipulate the terms of the practical application of temporary entry and the guarantees required.

Placing temporary admission of goods for local consumption

Article 144:

Goods admitted under temporary admission status may be released for local consumption via approval of the Director, provided that all the legal conditions in force shall be observed.

Chapter Seven Drawback

Article 145:

A. Customs duties and other fees and taxes levied on some foreign materials used in the manufacture of national products may be wholly or partly refunded upon export of these products. These materials shall be specified by virtue of a decision from the Minister upon recommendation from the Director, and after consulting the Minister of Trade and industry.

B. Customs duties and other fees and taxes levied on some foreign materials used in the manufacture of national products may be wholly or partly refunded or may be refunded at a constant rate upon placing such products for local consumption. Those materials shall be identified by a decision from the Council of Ministers upon recommendation from the Tariff Council.

C. The Minister shall specify the following:-

1. The terms to be met for refunding these fees and duties.
2. Kinds of fees and duties that shall be refunded and the proportion refundable in relation to each produced material or unit.

Article 146:

Customs duties and other fees and taxes levied on re-exported goods in their original condition, after being placed for local consumption and have no local counterpart product, shall be wholly or partly refunded after making sure that these goods are in their original conditions in which they were imported, including packing. The Minister shall determine, after consulting the pertinent ministry, the types of those goods and the percentage of fees and duties which may be refunded as well as the terms under which this status shall be applied.

Article 147:²²/h3>

²²This article was amended pursuant to Article (22) of the amending Law No. (33) of 2018

A- Customs duties, fees, other taxes, general and special sales taxes on re-exported goods due to differences in their specifications, and on goods that are destroyed before leaving the warehouse via a decision of the competent official authorities shall be refunded. Delivery of goods to their owners against guarantees shall not be considered as release from warehouses while pending analysis results and conformity of specifications or approval of the competent authorities.

B - The guarantees and conditions necessary for the application of the provisions of this Article shall be governed by statutes issued pursuant thereto.

Part Seven - Simplification of Customs Procedures

Article 148:²³

(A) Notwithstanding Article 69 of this law, and for the purpose of simplifying procedures, the Minister may waive procedures of goods inspection and be satisfied with the presented documents for the purposes of direct clearance of those goods under provisions and terms he lays down in line with by-laws issued and promulgated in the Official Gazette.

B.

1- The owners of goods imported to the Kingdom shall submit a brief statement before the goods leave the loading port or before arrival in the Kingdom. Such statement shall include the necessary information to reduce the customs risks and apply the provisions of prevention and restriction prescribed in the legislation in force, and organize storage procedures under by-laws issued for this purpose.

2- In case of violation of the provisions of article (1) of this paragraph and the instructions issued thereunder, the owners of the goods shall be subject to a customs fine of not less than (100) JD and not more than (500) JD

3- The goods of personal use, gifts and samples that have no commercial value and which are brought by the passengers or received via postal parcels shall be excluded from the provisions of items (1) and (2) of this paragraph.

C.

1. Taking into account the provisions of Article (78) of this Law, pre-arriving processing of the goods imported to the Kingdom may be allowed by registering the customs declaration and proceeding with the customs procedures and collecting their due duties and taxes prior to their arrival in the Kingdom.

2. The duties and taxes incurred on such goods shall be final based on these determined prior to goods arrival in the Kingdom. Any difference shall be collected before the goods are released from Customs Center.

²³This article was amended pursuant to Article (23) of the amending Law No. (33) of 2018

3. Notwithstanding the provisions of Article (66) of this Law, the customs declaration provided for in item (1) of this paragraph shall be canceled if the goods do not enter the customs zone within 90 days from the date of registering the customs declaration.

4. Any fees or taxes which have been collected in accordance with the provisions of this Article, including the general sales tax and the special tax on canceled customs declaration in accordance with the provisions of this law shall be refunded.

5. The terms, conditions and procedures necessary for the application of the provisions of this paragraph shall be identified by instructions issued for this purpose.

D.

1. The Customs Department may, upon a written request by any relevant person, make preliminary rulings concerning the classification of the customs tariff, the percentage of customs duties, duties and taxes due, rules of origin and methods of determining the customs value to deal with any goods for the purposes of import or export thereof.

2. The conditions, provisions and documents required for the issuance of preliminary rulings and the charge to be collected in this case shall be identified by instructions issued for this purpose.

Part Eight – Exemptions

Statuses of Pending Duties

Chapter One

Exemptions

Article 149:

The following shall be exempted from customs duties and other fees and taxes:-

a. Articles imported in the name of His Majesty the King.

b. Grants and donations imported to the Ministries, government public departments and institutions, official universities, municipalities, rural councils and council of joint services.

c. Any items the council of ministers may decide to exempt upon recommendation of the minister, The minister shall determine the terms and procedures to be fulfilled in order to benefit from this exemption.

d.

1. Notwithstanding the provisions of any other legislation, customs controls on exempted imported goods under this Law or any other law shall continue to apply for a period of five years from the date of clearance thereof, provided that three years from the date of actual operation of the project are expired, The Customs Department shall be accordingly informed of the operation start date or actual production date.

2. Vehicles, equipment and means of transport of all kinds - which are subject to registration in accordance with the provisions of the Traffic Law and the statutes issued thereunder shall be excluded from the provisions of item (1). If, however, they are disposed of at any time, they shall be subject to customs duties and other fees and taxes prescribed in the applicable legislation in force, including sales tax.

3. The procedures and conditions required for the implementation of the provisions of this paragraph shall be specified in a by-law issued pursuant thereto.²⁴

Chapter Two

Diplomatic and Consular Exemptions

Article 150:

The following shall be exempted from customs duties and other fees and taxes on condition of reciprocity and within its limits. They shall be subject to inspection when necessary with the awareness of the Ministry of Foreign Affairs:

A. Personal effects of the heads and members of the Diplomatic and consular Mission of the non Jordanian nationals working in the Kingdom and the non-honorary personnel, and whose names are mentioned in the lists issued by the Ministry of Foreign Affairs. The exemption includes the effects of their spouses and underage children residing with them.

B. The articles imported by the Embassies, legations and non-honorary consulates for official use. The imported articles which enjoy exemption under the provisions of this Article and paragraph A should be compatible with the real needs and within reasonable limits. When necessary, the Minister may determine the maximum limit for some imports upon the proposal of a committee comprising representatives from the Ministry of Foreign Affairs and the Department.

C. Articles imported for personal use are subject to inspection procedures, such as personal effects, furniture and household effects belonging to the administrative members of the Diplomatic and Consular Missions who carry the citizenship of such missions and do not benefit from the customs exemption provided that the importation is effected within six months of the arrival of the beneficiaries. This delay period may be extended to another six months upon the approval of the Ministry of Foreign Affairs. People under this category shall be given temporary entries for their cars for a period which initially does not exceed three years subject to extension upon the approval of the Ministry of Foreign Affairs. Drivers and servants shall not be considered as administrative staff for the purpose of applying the provisions of this Article.

D. The exemptions referred to in this Article shall be given through a decision by the Director or whomever he authorizes in pursuance of a request from the head of the Diplomatic or Consular

²⁴This paragraph was amended pursuant to Article (24) of the amending Law No. (33) of 2018

Mission accompanied by a recommendation from the Ministry of Foreign Affairs in accordance with the requirements of the situation.

Article 151:

First: The items exempted under Article 150 of this Law shall not be utilized for a purpose other than the one for which the exemption was given and must not be assigned to anybody except after the Customs Department is notified and the customs duties and other fees and taxes are paid in accordance with the conditions and values of these Articles and on the basis of the customs tariff in effect on the date of the disposal or the assignment or the date of the registration of the customs declaration thereof depending on whichever is higher. The party which benefited from the exemption shall not be permitted to assign these items to the others except after the completion of customs formalities and after a customs assignment permit is obtained from the Customs Department.

Second- Second: With the exception of cars, Customs duties and other fees and taxes shall not apply if the beneficiary from the exemption under Article 150 disposed of the exempted items five years after their withdrawal from the Customs Department on condition of reciprocity.

Third:

1- The exempted car shall not be disposed of before the elapse of three years from the date of the registration of its exemption declaration except for the following cases:-

a. Expiry of commission of the member of the embassy or the consular who benefited from the exemption.

b. When the car after the registration of its exemption declaration sustains damaged by an accident and rendered unfit for the use requirements of the diplomatic or the consular member and upon a joint recommendation from the Drivers and licensing Department and the Jordan Customs. In both these two cases, no reduction on the due fees shall be made.

c. Sale of the car by one member of the Embassy or the consular to another on condition that the buyer enjoys the right of exemption if the car is subject to Exemption. Otherwise, the general rules governing this matter shall be applied.

2- If the car was assigned three years after the date of the registration of its exemption declaration, it shall be dealt with as follows:-

a. If the assignment was made for reason other than the end of the term in the country, the car shall be subject to all customs duties.

b. If the assignment was made at the end of the term of its Diplomatic or consular owner, customs duties due on the car shall be reduced by 30% under an exception from the provisions of Article 22 of this Law..

3- The administrative personnel who benefited from temporary entry for their cars may at the termination of the granted period or the end of their terms due to a transfer or any other reason either assign their cars to persons enjoying the right of exemption or temporary entry or re-export them or pay the due customs and taxes in full on the basis of the tariff and regulations in effect at the date of registering the declaration of submittal for consumption.

Commencement of the right to exemption

Article 152:

The right to exemption for beneficiaries under Article (150) of this Law shall take effect on the date of the start of their official work in the Kingdom.

Reciprocity in granting exemptions

Article 153:

The concessions and exemptions prescribed in Article 150 and 151 of this Law shall not be given unless the Laws of the country to which the diplomatic or the consular mission or their staff belong give the same concessions and exemptions or better concessions and exemptions to the Jordanian mission and its staff. In a case other than that, the concessions and exemptions shall be given within the limits of what is applicable in the concerned country.

Exiting exempted diplomatic materials

Article 154:

Each member of the Diplomatic and consular corps or those working with them who has already benefited from any exemption under the provisions of this law should submit to the Department, through the Foreign Ministry upon his transfer from the kingdom, a list of his household and personal effects and the car which he previously brought for an exit permit. The Department shall have the right to carry out an inspection for that purpose when necessary provided that this is done with the knowledge of the Foreign Ministry.

Chapter Three Military Exemptions

Article 155:²⁵

A. Exemption from the customs duties and other fees and taxes shall be put into effect with regard to the imports of the armed forces and any Arab forces stationed in Jordan. The exempt shall cover ammunition, weapons, equipment, clothes, vehicles and their spare parts and any other items which the Council of Ministers determine upon recommendation of the Minister.

²⁵This article was amended pursuant to Article (25) of the amending Law No. (33) of 2018

B. If the imports prescribed in paragraph (A) of this Article were sold after being used or were rendered unfit for use, 75% of the sale return shall go to the Department in lieu of customs duties and other fees and taxes.

C. Imports of the Military Consumer establishment shall be exempted from customs duties and other fees and taxes in accordance with types, quantities and values determined by the Council of Ministers upon recommendation of the Minister if such imports have no analogous products in the authorized Jordanian Industries specified by the Council of Ministers upon recommendation from the Minister and the Minister of Industry and Trade, notwithstanding any contrary provision in any other Law.

Chapter Four: Personal Effects and Household Furniture Used furniture

Article 156:²⁶

With the exception of cars, the personal effects and household furniture brought by Jordanians coming to the Kingdom for permanent residence shall be exempted from duties and other fees and taxes. Quantities and types of exempted materials in addition to the terms required to benefit from the provisions of this article shall be established under a by-law issued for this purpose.

Chapter Five: Returned Goods Exemption of returned Goods

Article 157:

The following shall be exempted from customs duties and other fees and taxes:

A. Goods returned to the Kingdom after being proven to be of local origin and previously exported from the Kingdom if they are returned to the Kingdom within three years from the date of their exportation.

B. Vehicles that have been returned to the Kingdom, provided that their customs duties and other fees and taxes were already paid, and that they were duly registered and licensed in the Kingdom.²⁷

C. As for goods exported temporarily for completion of their manufacture or for repair, customs duties and other fees and taxes in respect thereof shall be paid on the basis of increment arising from the completion of their manufacture or repair in accordance with a decision from by the Minister upon recommendation from the Director.

D. The Minister may exclude some goods, which are difficult to differentiate, from the provisions of this Article and subject them wholly for duties when re- imported after the completion of manufacture or repair thereof.

²⁶This paragraph was amended pursuant to Article (26) of the amending Law No. (33) of 2018

²⁷This paragraph was amended pursuant to Article (27) of the amending Law No. (33) of 2018

E. The Minister shall specify, via directives, the terms to be fulfilled to benefit from the provisions of this Article.

Chapter Six Miscellaneous Exemptions

Article 158:

The following articles shall be exempted from customs duties and other fees and taxes under the conditions determined by the Director:-

- A. Samples which have no commercial value. .
- B. Samples which can be benefited from and whose value shall be determined by directives from the Minister.
- C. Supplies, fuels, lubricating oils and spare parts needed by ships and aircrafts and also items needed by their crew and passengers in their trips abroad within the limits of reciprocity.
- D. Calendars designed for advertising.
- E. Decorations and sport and scientific prizes of no commercial characteristic.
- F. Personal gifts brought by the passengers on condition that they must have no commercial characteristic in accordance with directives issued by the Minister upon recommendation from the Director.
- G. All educational and medical materials, supporting aids, instruments, machinery and the parts, in addition to means of transportation required for schools, establishments and programmers belonging to handicapped and productive projects, either individual or collective, possessed and administered by handicapped, as well as means of transport especially designed for the use of handicapped upon recommendation from Ministry of Social Development and under the terms agreed upon by the Jordan Customs and the above-mentioned Ministry.
- H. The grants, donations and gifts received by Mosques, Churches and Monasteries for their private use.
- I. The imports of the Civil Consumer Corporation (Civil Servants shop) subject to the kinds, quantities and values determined by the Council of Ministers upon the recommendation of the Minister in case of no counterpart among Jordanian Industries determined by the Council of Ministers upon recommendation from the Minister and the Minister of Trade and Industry and notwithstanding any other Law that prescribes otherwise.

Chapter Seven Common Provisions

Article 159:

A. The exemption provisions prescribed in this section shall apply to the articles covered by such exemption whether they were imported directly or through a broker or bought from stores and warehouses or from the Free Zones provided that the conditions set out by the Customs Department shall be observed.

B. In case a dispute arises on whether the goods prescribed in this section are subject to the Customs duties or exempted therefrom, the Director shall settle this dispute.

Part Nine - Services Charges

Article 160:

A. Goods placed in yards and warehouses of the Customs Department shall be subject to the charges of storage, handling, insurance and other services needed for the storing and the examination of the goods. However, storage charges shall not, in any way, exceed 50 per cent of the estimated value of the goods. In the event such warehouses are administered by other agencies, they may collect such charges according to the provisions and rates specified in this connection.

B. The goods may be subject to the services charges of packing, buttoning, sealing, analysis, stamping and all the other services rendered thereto.

C. The charges prescribed in this Article, the terms of collection thereof, cases of reducing them or exempting them and the values of the publications offered by the Customs Department shall be identified via directives from the Minister promulgated in the Official Gazette.

Article 161:

The following charges shall be collected from the owners of the goods for the services provided by the employees of the Customs Department and the other agencies with whom they work:

1. 2 0/000 of the value of goods imported and sold locally, provided that this allowance is not less than (50) JDs and not more than (500) dinars.
2. (50) JDs for each Customs declaration (transit) or re-export.
3. (30) JDs for each Export Customs declaration.
4. (7) JDs for each passenger's personal effects Customs declaration.²⁸

B- The Council of Ministers, upon recommendation from the Minister, may exclude any goods from payment of the above mentioned charges.

²⁸This paragraph was amended pursuant to Article (28) of the amending Law No. (33) of 2018

C- The Council of Ministers, upon recommendation from the Minister, may set the charges levied on an overtime work done for working shops, factories and vessels and any other work carried out outside the customs zone.

D- Charges collected under this Article shall be paid to the eligible officers prescribed in paragraph (A) of this Article in the manner agreed by the Minister. The remaining sums are deposited in a special fund for the Customs Department. The Minister or whomever he authorizes may spend sums from the deposited money to improve the customs houses, establish housing compounds and housing loans for customs officers, as well as improving employees well-fair, sport, cultural and social standards.

Charges and Fees

Article 162:

Duties and charges prescribed in Articles 160 and 161 shall not fall under the rules of duties exemption or duties refund referenced in this law.

Fees and Taxes Payment Documents

Article 163:

Upon their request, stakeholders shall be given receipts confirming their payment of customs duties and taxes or the completion of any formalities or documents allowing goods transport, circulation, or possession. A fee of one Jordanian dinars per document shall apply and within the terms set by the Director.

Part Ten - Customs Clearance Agents

Article 164:

Customs declarations and the completion of related customs procedures in import and export and in other customs statuses shall be accepted from:-

A. The owners of goods or their employees who meet the terms set by the Director, including the terms of authorization.

B. Licensed customs clearance agents.

Article 165:

The delivery order of the goods shall be presented by the persons mentioned in the previous Article. The endorsement of such delivery order in the name of customs clearance agent or the employee of the declarant shall be considered as an authorization for completing the customs procedures. Jordan Customs Department shall not bear any responsibility pertaining to the delivery of the goods to the person to whom the delivery order was endorsed

Article 166:

A. subject to the acquired rights, any person shall not exercise the work of customs clearance except after obtaining a license from the Minister upon recommendation of the Director.

B. The natural person shall:

1. be a Jordanian National.

2. have completed 23 years of age.

3. have completed the secondary school or worked as a customs official in the Jordan Customs for 15 years.

4. have worked in clearance with a licensed party in the Kingdom or worked as a classified customs official for at least 5 years.

5. be of good reputation and character and has not been sentenced in any dishonorable crime or misdemeanor.

C. The legal person shall:-

1. be a registered Jordanian company.

2. The manager of the company, the partner entrusted with the management of the company and the directors of the branches of these companies should meet the conditions mentioned in paragraph (B) of this Article.

D. The Director may allow the licensed person to employ one or more employees provided that they shall meet the conditions prescribed in paragraph (B) of this Article with the exception of items (2, 4) thereof.

E. Applications for license to practice clearance shall be submitted via a dedicated form.

F. The Minister, upon the recommendation of the Director, may grant license or deny so with justifications.

G.

1. Upon issuance of license, an annual fee of (300) three hundred Dinars for the main office and for each of the branches shall be paid.

2. Upon issuance of license provided for in paragraph (D) of this Article, a fee of (20) Dinars and an annual renewal fee of (10) Dinars shall be levied.²⁹

H. The license shall be valid for one year expiring on the 31st of December. Renewing the license shall be approved by the Director.

²⁹This paragraph was amended pursuant to Article (29) of the amending Law No. (33) of 2018

I. The license of a customs agent shall be terminally canceled under a decision from the Director if the agent failed to fulfill any of the conditions and qualifications prescribed in this Article.

J. The customs agent must have an office and should have a work permit.

k.

1. The Director may hold an annual examination for the new brokers to test their efficiency. He may not grant a license without passing the examination.

2. The Director may issue the required instructions thereto.

Article 167:

A. The customs clearance agent shall be held liable before the persons to whom the goods are consigned and before the Customs Department and investing bodies of storehouses, warehouses and Free Zones for the actions of his employees whom he shall authorize. The authorization shall be prepared in accordance with the provisions of this Law and deposited at the Department.

B.

1. Before issuance of license, the applicant shall present a bank guarantee quoted by the Director, provided that it shall not be less than (10,000) dinars. It shall serve as a guarantee for the subsequent responsibilities which the agent shall bear as a result of his conducts or the conducts of his employees towards the Department.

2. Licensed companies shall adjust their statuses by amending the amount of guarantees pursuant to the provisions of item (1) of this paragraph before the provisions of this amended law take effect.

3. The Director may review the provided guarantee every five years, and may accordingly decide to confirm or increase the value thereof.³⁰

Article 168:³¹

A. The Director may impose one of the following disciplinary penalties on customs clearance agent in proportion to the violation he committed:-

1. Written alert .

2. Written warning Notes.

3. Suspension from work for a period not less than three months and not more than one year.

B. The Minister, upon recommendation from the Director, may decide terminal removal of a clearance agent from the list of clearance agents, and prohibit him from practicing his profession. In addition,

³⁰This paragraph was amended pursuant to Article (30) of the amending Law No. (33) of 2018

³¹This article was amended pursuant to Article (31) of the amending Law No. (33) of 2018

customs clearance agents could face civil and criminal charges in accordance with the provisions of this Law and other Laws in force concerning the following cases:

1. If the broker is given written alert/ warning for three times or more.
2. If he was suspended from work for more than twice within four years.
3. If he was sentenced in a dishonorable crime or misdemeanor.
4. If a final judgment by the competent court is issued against the agent for committing smuggling offense or the like.

C. the Director may impose any of the following disciplinary penalties on the clearance agency employee:

1. Written alert.
2. Written warning.
3. Withdrawal of granted permission and prevention from entering any of the Customs houses and Customs yards for a period not exceeding six months.
4. Terminal cancellation of work permit in case of repeated withdrawals for more than three times in 5 years, or if the agent is convicted of a dishonorable felony or misdemeanor, or convicted of committing a smuggling offense or the like.

Article 169:³²

The Director, with the Minister's approval, may issue instructions in which he determines:-

- A. The number of clearance agents allowed to practice work at customs houses.
- B. The customs house or houses at which the clearance agents are allowed to practice their work.
- C. The wages of the customs agents.
- D. It may be allowed to establish unions for clearance agencies at customs houses in accordance with the public interest and the Minister's approval.
- E. Standards and criteria of classifying Customs clearance agents.

Customs transactions records

Article 170:³³

The clearance agent shall, under pain of suspension penalty, keep a paper or electronic record that fulfils the conditions of approval prescribed by the legislation in force. The record shall include a summary of customs transactions that were completed for the account of third parties for a period of

³²This article was amended pursuant to Article (32) of the amending Law No. (33) of 2018

³³This article was amended pursuant to Article (32) of the amending Law No. (33) of 2018

three years within the conditions set by the Director. Such record shall particularly include duties paid to the Customs Administration, the charges paid to the clearance agent and any other expenses made in connection with the transactions. The Department shall have a full authority to inspect these records at any time without objection from the clearance agent.

Part Eleven - The Rights and Obligations of the Customs Department's Officers

Judicial Customs police

Article 171:

A. In the course of their duties, the employees of the Customs Department shall be deemed members of the judicial Customs police, within the limits of their powers prescribed by this law or any other legislation.³⁴

B. Upon their appointment, the Director shall provide the Customs Department's officers with service authorizations which they must keep during duty and present upon request.

Provision of assistance to Customs officers

Article 172:

The civil and military authorities and public security forces shall provide every possible help to the Customs Department's officers when asked for during duty. The Customs Department must also provide assistance to the other Departments.

Permission to carry weapons

Article 173:³⁵

Customs officers shall be allowed to carry and use weapons. A by-law shall be issued for the purpose of specifying the Customs judicial officers who are permitted to carry and use weapons.

Trust and Uniforms

Article 174:³⁶

A. the Customs judicial officer whose service is terminated for any reason whatsoever, shall immediately return any authorizations, records and equipment in his trust to his direct supervisor.

B. works of judicial Customs officers, uniforms, ranks and badges shall be organized in accordance with a by-law issued pursuant to the provisions of this Law.

³⁴This paragraph was amended pursuant to Article (34) of the amending Law No. (33) of 2018

³⁵This article was amended pursuant to Article (35) of the amending Law No. (33) of 2018

³⁶This article was amended pursuant to Article (36) of the amending Law No. (33) of 2018

C. Customs judicial officers who die during their duties shall be considered martyrs and shall be granted the same rights prescribed to the martyrs of the security agencies.

Confidentiality of documents and information

Article 175:

A. Anyone who performs his official duties to execute the provisions of this law shall consider all documents, information and data, as well as any other information relating to this Law or the execution of its provisions as sealed and confidential, and shall be handled accordingly.

B. The Customs Department may exchange information with Ministries, government agencies and official bodies for the purpose of enforcing the provisions of this Law and other Laws in effect.

Part Twelve - Customs Territory & Investigation of Smuggling

Simplification of Customs Procedures

Chapter One

Customs Territory

Article 176:

The specific prohibited goods and the goods subject to heavy duties and other goods decided by the Minister through a decision promulgated in the Official Gazette shall all be subject to the provisions of the customs zone provisions even if they were outside that zone.

Article 177:

A. The transfer of goods subject to the provisions of the customs zone shall be accompanied by a transport document issued by the Customs Department in accordance with the conditions set by the Director.

B. The possession of those and deposit thereof in any storage house other than the places approved by the Director shall be prohibited.

C. The ordinary needs which can be possessed within the customs zone for consumption purposes shall be identified by the Director.

Article 178:

Transfer, possession or circulation of the goods subject to the provisions of the customs zone in an unorganized manner inside the zone shall be considered as import or export smuggling according to goods status under the import /export provisions of customs zone unless an evidence proves otherwise.

Chapter Two Investigation of Smuggling

Article 179:³⁷

A. For the purpose of enforcing this Law and combating smuggling, the Department's authorized officers shall have the right to inspect the goods and means of transportation and search people in accordance with the provisions of this Law and other Laws in force. The drivers of transport vehicles must obey the orders of the customs officers who have the right to use all necessary means to stop the transportation means when their drivers refuse their orders.

B. If the person subject to search is a female, the search should be performed by a female officer.

C. when there is adequate evidence of the presence of contrabands, the authorized customs officials and public security officers shall have the right to search any house or store or any other place. However, Residence houses shall not be searched except in the presence of a "Mukhtar" or two witnesses and with the approval of the attorney general

D.

1. Customs judicial officers shall not be prosecuted for crimes arising out of their jobs except with the approval of a committee constituted as follows:

- One of the Vice-Presidents of the Court of Cassation appointed as Chairman of the Committee by the Judicial Council.
- Director General of Jordan Customs.
- Secretary General of the Ministry of Finance.
- Secretary General of the Ministry of Justice.
- Customs public Prosecutor

2. The meetings of the Committee shall be deemed legal when attended by the majority of its members, and decisions thereof shall be issued by the majority of member's votes.

E. The Committee shall come to its decision to disapprove the prosecution if the committee found through the investigations that the Customs officer did not abuse his power, and that the act attributed to him was a necessity in the performance of his duties, or that there are malicious motives to file a complaint against him.

F. Notwithstanding the provisions of paragraph (d) of this article, approval of the Committee shall not be required to prosecute the Customs judicial officers for offenses referred to the public Prosecutor by

³⁷This article was amended pursuant to Article (37) of the amending Law No. (33) of 2018

the Customs Department, or when officers are prosecuted by the competent public Prosecutor for any of the offences involving public service.

Article 180:

The Customs Department's officers shall have the right to board all ships anchoring at local harbors or coming into or going out of them. The officers shall have the right to stay on board until cargoes are fully unloaded, and order the opening of the ship's cabins and cupboards and the parcels loaded thereon and seal restricted goods or goods subject to heavy duties or the specified prohibited goods prescribed in Article 2 of this Law. They also shall have the right to require captains of ships to produce a list of these goods upon entry to seaports.

Article 181:

The Customs Department's officials shall have the right get aboard the vessels in the customs zone for inspection or requesting the production of the manifest and other documents required under the provisions of this Law. In the event of refraining from producing the documents, or when the documents are absent or when smuggled or prohibited goods of the kinds prescribed in Article 2 of this Law are suspected to be on board, the customs officials shall have the right to take all the necessary measures, including the use of force to seize the goods and bring the vessel to the nearest customs seaport.

Places of conducting investigation and seizure of goods

Article 182:

A. investigation of smuggling and customs contraventions, as well as seizure of goods may be allowed as follows:-

1. at land and maritime customs zones.
2. at the customs house and in seaports and airports and generally in all areas subject to customs control, including public and private warehouses.
3. Outside the land and maritime customs zones when following and pursuing smuggled goods continuously after being seen within the confines of customs zone in a situation indicating intent to smuggle.

B. As for the goods subject to duties other than the specified prohibited goods and goods subject to heavy duties, customs officers shall have evidence against smuggling activities to conduct investigation and seizure thereof, and issue citation outside the places specified in paragraph (a) of this article. This conduct shall also be documented via a preliminary report as Customs officers shall not be questioned of any seizure made in accordance with the provisions of this Article when the violation is not proven except in case of grave mistake.

C. The specified prohibited goods, the prohibited goods, or the goods subject to high duties and other goods specified by the Director and prescribed in Article (2) of this Law and whose owners and transporter cannot present the necessary proofs specified by the Director shall be considered as being smuggled unless proven otherwise.

Verification of Shipping Documents

Article 183 :

A. The Customs Department's officers, whenever assigned of investigation and audit, may examine the shipping documents, commercial correspondence, contracts, records and all other papers and documents of any kind which are directly or indirectly related to customs operations and may seize them if necessary at any party related to the customs operations. These parties should keep these records, papers and documents for a period of three years.

B. The authorized officers of the Customs Department may arrest anyone without warrant in case of an attested offense.

Part Thirteen - Customs Cases

Customs Legal Cases

Chapter One: Verbal Process and its Procedures

Seizure reports

Article 184:

The smuggling offenses and customs contraventions shall be confirmed by seizure report prepared in accordance with the provisions specified in this Law.

Preparation of seizure report

Article 185:

A. a seizure report shall be prepared by at least two officers from customs or judiciary or from other official bodies as soon as a contravention or a smuggling offence is discovered. When necessary, the report may be prepared by one officer.

B. The smuggled goods and the goods used to conceal the contravention or the smuggling offence and transport means shall be transferred to the nearest customs house when possible.

Article 186:

The seizure report shall contain the following details:

A. Place, date and time of its preparation in words and figures.

B. The names of those who prepared it along with their signatures, ranks and jobs.

- C. The names of the offenders or those responsible for the smuggling and their descriptions, professions, detailed addresses, residence and their selected areas whenever possible.
- D. seized goods together with their types, quantities, values, losable duties and taxes when possible.
- E. Unseized goods as detected or concluded.
- F. Details of events, statements made by the offenders or those responsible for the smuggling and the statements of witnesses if there were any.
- G. The legal articles which apply to the violation or the smuggling offence whenever possible.
- H. the report shall state that the content thereof was read to the offenders or those responsible for the smuggling who confirmed the report by signing it or those who refused to do so.
- I. All other useful events including the presence of the contraveners and the persons responsible for the smuggling at the time of inventory of goods or their refusal to do so.

Article 187:

- A. The seizure report prepared in accordance with Articles 185 and 186 of this Law shall be considered confirmed with regard to the physical facts examined by those who prepared it unless proven otherwise.
- B. Formal incompleteness of the seizure report shall not be considered a reason for its invalidation, as it may be returned to those who prepared it for completion. However, the report shall not be returned for completion if the deficiency was related to physical facts. Seizure reports made in accordance with the previous articles and substantiated by observations, facts and acknowledgements verified in other countries shall have the same probative force.

Verification of smuggling offences

Article 188:³⁸

- A. Smuggling crimes may be verified and proven by using all means of proof. It shall not be required to detain goods inside or outside the customs to perform such investigation. Establishing smuggling offences shall not preclude goods presented via customs declarations and were previously inspected and cleared by the Department without any notice or reservation indicating a smuggling offence
- B. Smuggling offences may also be verified and proven by all means of proof. The importer shall bear the liability thereof.

³⁸This article was amended pursuant to Article (38) of the amending Law No. (33) of 2018

C. Notwithstanding the provisions of any other legislation, conducting investigation of Customs violations and offences shall not be required. The Director or his authorized representative may refer to the Customs General Prosecutor to conduct investigations in cases where it is necessary.

Forgery Claims

Article 189:

Whoever claims forgery must submit his claim to the Customs Court of First Instance at the first hearing in accordance with the judicial regulations in effect. If the court sees signs and evidence supporting forgery, it shall refer the investigation to the civil public prosecution and postpone its hearing until such forgery claim is settled. However, if the claimed forged seizure is connected with more than one item, hearing concerning the rest of the items contained in the seizure shall not be postponed, and the court shall proceed with the hearing and a judgment thereof.

Combined Seizure Report

Article 190:

A combined and comprehensive report for number of violations may be prepared when the value of goods for each violation does not exceed 5 dinars and within the limits and instructions set out by the Director. It may be sufficient to confiscate these goods for the Customs Department by a decision from the Director or his deputy. No request for review shall be accepted unless the owners of these goods pay customs duties and other fees and taxes as well as the due fines.

Chapter Two: Precautionary Measures Precautionary Seizure

Article 191:³⁹

A. Those who execute the seizure report shall have the right to seize the goods involved in the violation or the smuggling offence and means of concealment and conveyance thereof. They shall also have the right to seize all the documents for the purpose of proving the contraventions and smuggling offences and securing the duties fees and fines.

B. The Director may release goods, materials, instruments and means of transport used in any offense or smuggling offence which are reserved pursuant to the provisions of paragraph (A) of this Article in return for providing cash or bank insurance for their estimated value at the date of committing the offense so as to ensure that they will not be undisposed of and that they will be submitted upon request to implement provisions rendered thereunder. As for the Jordanian transport means, the

³⁹This Article was amended pursuant to Article (39) of the amending law No. (33) Of 2018.

Director may replace the insurance by placing a reservation sign on its records at the concerned agencies.

C. The Attorney General may issue a decision on the provisional attachment of movable and immovable property of any person requested by the Department to pay Customs or tax fines, fees or taxes exceeding (ten thousand Dinars), or any person who committed any act contrary to the provisions of the law until fines imposed on such acts are duly paid, or until a decision thereon is issued within the limits of the amounts claimed if the Customs Department has adequate evidence that such person may smuggle or dispose his money with the intention to prevent enforcement in any way.

D. The decision for provisional attachment pursuant to the provisions of paragraph (C) of this article shall be subject to appeal at the Customs Court of First Instance within (15 days) from the date the respondent became aware of the attachment.⁴⁰

Detention - Precautionary Detention

Article 192:

A. Precautionary detention of persons shall not be allowed except in the following cases:-

1. In cases of an attested smuggling crime.
2. Upon carrying out hindrance acts which obstruct the investigation of the smuggling crime or the like.
3. When it is feared that the persons involved may flee or disappear to evade penalties and indemnities they may be convicted of.

B. The decision to detain in the cases referred to in paragraph (A) of this Article shall be issued by the Public Prosecutor for a period not exceeding seven days, which may be extended for a similar period for one time.⁴¹

Travel ban of Violators and Smugglers

Article 193:

A. The Director shall have the right to request the pertinent authorities to ban violators and those responsible for smuggling from leaving the country when the seized items are not sufficient to cover the Customs duties, taxes and fines. The Director shall cancel this request if the violator or the smuggler presented a bank security equivalent to the sums which the respondent may be requested to pay when seized property are deemed insufficient to cover these sums.

B. The Attorney General may shut down the store whose owners or anyone in charge of its administration or any of its employees have— by using the tools belonging to the store or its peripherals or its owners- committed the offense of smuggling of goods which are prohibited, specific prohibited, restricted or subject to excessive fees for more than two times until conciliatory settlement

⁴⁰This Article was amended by adding paragraph (c) and (d) pursuant Article (3) of the amending law No. (10) of 2019.

⁴¹This paragraph was amended pursuant to Article (40) of the amending law No. (33) of 2018.

is reached or until judicial rulings issued in respect thereof are executed. The decision shall be subject to appeal at the Customs Court of First Instance within fifteen days from the date of issuance.⁴²

Chapter Three: Customs Contraventions and Penalties

General Provisions

Article 194:

Customs fines and confiscated goods prescribed in this Law shall be regarded as civil compensation for the Department, hence the provisions of general amnesty laws shall not apply thereto.

Article 195:

In case multiple of contraventions, fines shall be imposed on each contravention individually, and shall be limited to the heaviest fine if the contraventions were closely connected in an inseparable manner.

Article 196:⁴³

A. Fees, wherever it occurs in respect of imposing customs fine at a certain rate therefrom, shall mean Customs duties and other fees and taxes including General Sales Tax and Special Tax.

B. For the purposes of applying this law, Re-export Customs Declarations shall be treated as Transit Customs Declarations.

General Provisions

Article 197:

A customs fine not exceeding the amount of duties shall be imposed on the following:-

A. Goods imported or exported through smuggling whose value does not exceed 100 dinars and which are not listed as specific prohibited goods.

B. Items and objects intended for personal use and the effects and gifts carried by the passengers whose value does not exceed 500 dinars and which are not declared at a customs house upon entry or exit and not exempted from customs duties.

The seized goods may, in both cases, be returned to their owners wholly or partly on the condition that the restrictions prescribed by the provisions in force are observed.

General provisions

Article 198:

⁴²This article was amended by adding paragraph (B) thereto pursuant to Article (4) of the amending law No. (10) of 2019

⁴³This Article was amended pursuant to Article (41) of the amending law No. (33) of 2018.

A. Except for cases falling under smuggling category covered under Article 204 of this Law, a fine of not more than half the amount of due duties and taxes shall be imposed on the following:

1. The unjustified shortage in cargo listed in the maritime manifest or its equivalent.
2. A declaration in violation in which the real value therein has been proven to be of no more than 10% of the acknowledged value, or 10% of weight or number or measurement, provided that the goods shall not be of those prohibited ones.
3. Import for local consumption (IM4) Declarations which are found to be in violation of value, number or type of none commercial home furniture and household utensils brought by travelers coming to the Kingdom for permanent residence.⁴⁴

B. Except for cases falling under smuggling category covered by Article 204 of this Law, a fine not more than twice of duties or half the value of goods whichever is less shall be imposed on the following contraventions:

1. The contravening declaration which leads to benefit from refunding duties or taxes or clearing the records of goods under temporary entry or goods imported for processing and export purposes the duties of which exceed 500 JDs, without having the right to do so.
2. The unjustified increase over what has been listed in the cargo manifest or its substitute. If the increase contained parcels bearing the same signs and numbers borne by other parcels, the extra parcels shall be considered as being subject to higher fees or subject to prohibition rules.
3. Import for local consumption (IM4) Declarations which are found to be in violation of value, number or type of none commercial home furniture and household utensils brought by travelers coming to the Kingdom for permanent residence.

B. Except for cases falling under smuggling category as covered under Article 204 of this Law, a fine of not more than two times the duties or half the value of goods, whichever is less, shall be imposed on the following contraventions:

1. Contravening declaration which results in unlawfully benefiting from recovering duties or taxes or closure of goods records under temporary admission or goods imported for processing and export purposes of which duties exceed 500 JDs.
2. Unjustified excess against what has been listed in the cargo manifest or its equivalent. If such excess revealed parcels bearing the same signs and numbers of other parcels, the extra parcels shall be considered as being subject to higher fees or prohibition rules.
3. Unjustified shortage against what has been listed in the land or air cargo manifest or its equivalent, whether in the number of parcels or contents or in the quantities of bulk goods.

⁴⁴This paragraph was amended by deleting the words "used" cited therein pursuant to article (6) of amending law No.(10) of 2019

4. Use of exempted or tariff-reduced items for a purpose other than that for which they were imported. The same fine shall be imposed on exchange or sale or disposal of these items unlawfully and without the Department's approval and without presenting the required documents.

5. The sale of goods accepted under duty-pending status or the use thereof outside the permitted areas or for purposes other than those for which they were imported, or when utilized for a purpose other than that intended for, or when unlawfully replaced or disposed of before notifying the Department and presenting the required documents.

6. Unlawful recovery of duties and taxes whose value exceeds 500 JDs.

D. Subject to the provisions of paragraph (W) of Article 199 of this Law, a fine of not less than half the fees and taxes and not more than one time thereof shall be imposed on the transit transactions which violate value, type, number, weight, measurement or origin.

Fines

Article 199:⁴⁵

Except for cases falling under smuggling category covered under Article (204) of this Law, a fine of not less than (100 JDs) and not more than (1000 JDs) shall be imposed on each of the following contraventions:-

A. Contraventions in export declaration that would lead to evading the restrictions of export license.

B. Contravening declaration which results in unlawfully benefiting from recovering duties or taxes or closure of goods under temporary admission or goods imported for processing and export purposes of which duties exceed 500 JDs.

C. Transporting passengers or goods within the country by vehicles entered under pending duties status in violation of the provisions of Laws and regulations.

D. Changing the route specified in the transit or re-export declarations without the Customs Department's approval.

E. Cutting lead seals, or buttons or removal of customs seals off goods dispatched by transit or re-exportation.

F. Presentation of the specified certificates necessary for acquittal and completion of the transit manifests or for the temporary entry undertakings or duty-pending inward processing, or re-exportation after the expiry of the periods specified for that purpose.

G. Breaching any of the legal conditions and provisions of transit or inward processing or temporary entry or re-exportation provided for in the by-laws issued under this law.

⁴⁵This Article was amended pursuant to Article (42) of the amending law No. (33) of 2018.

H. Violating the provisions related to public and private warehouses. Such fine shall be collected from proprietors or investors of these warehouses.

I. Acquisition of more than one manifest or its equivalent by the concerned persons.

J. Possession or circulation of goods subject to the control of the customs zone unlawfully or in a way that contravenes transport document content.

K. transportation of restricted, prohibited or specific prohibited goods or goods subject to heavy fees by vessels whose load capacity is less than 200 nautical tons within the maritime customs zone, whether the goods were mentioned in the cargo manifest or not. The same applies when such vessel change their course inside that zone under circumstances other than those resulting from maritime emergency or force majeure.

L. Anchoring of ships or landing of planes or parking of other transport means in places other than those specified and authorized therefor by the Customs Department.

M. Departure of vessels, planes and other transport means from the harbor or the customs zone without a permit from the Customs Department.

N. Anchoring of vessels of any load and the landing of planes at harbors and airports other than those specified therefor, either in normal or emergency cases without notifying the nearest customs house thereof.

O. Transshipment of goods from one means of transport to another or re-exportation the goods without an authorized declaration or license.

P. loading and unloading of vessels or trucks or cars and other transport means or withdrawal of goods or unloading the goods at places other than those specified for that purpose without a permit from the Department or in the absence of its personnel or outside the hours set for that, or in violation of the provisions defined by the Department,

Q. Obstructing the Customs Department's officers from carrying out their duties and exercising their right of inspection, verification and examination, besides non-compliance with customs officer and failure to stop upon their request. This fine shall apply to anyone who takes part in such contravention.

R. Failure to keep or present records, documents and similar items during the period prescribed in Article (183) of this Law.

S. Failure by customs clearance agents to abide by the customs regulations which specify their duties and the behavioral miss-conduct penalties in accordance with the provisions of Article (168) of this Law.

T. The verified shortage in goods at the store houses after being delivered in an apparent sound condition.

U. Goods which escaped seizure of which value or quantity or type thereof is not possible to determine. The fine imposed on this offense shall not be less than (500) JD.

V. unlawful recovery of duties or taxes not exceeding 500 JDs.

W. Transit or re-export declarations in violation of value, number, weight, measurement or origin detected by exit Customs House.

X. Disposal of goods released before the analysis results, contrary to the provisions of prevention and restriction provided for in this Law or the legislations in force if it is in violation of the standard specifications or approved technical rules without affecting public health and safety, even when the fees and taxes thereof are paid, provided that the fine in this case shall not be less than (five hundred dinars).

Article 200:⁴⁶

Except for cases falling under smuggling category, a fine of 50 - 500 JDs shall be imposed on the following contraventions:-

A. Declare information that contradict with the documents attached to the declaration. Such fine shall be paid by the declarant.

B. List several closed parcels put together in whatever way in the manifest or its equivalent as being one parcel, taking into account Article 60 of this Law regarding containers, pallets and trailers.

C. Failure to present the manifest or its equivalent and other documents referred to in Article 43 of this Law upon entry or exit, and the adjournment in presenting the manifest or its equivalent from the period prescribed in the same Article.

D. Non presence of proper cargo manifest or its equivalent or the presence of a manifest which is inconsistent with the cargo.

E. Failure to endorse the manifest declaration by the customs authorities at the shipping place in circumstances such endorsement is deemed essential in accordance with the provisions of this Law.

F. Omission of whatever required to be listed in the manifest or its equivalent.

G. Mail importation of sealed parcels or unlabeled containers in contradiction with the provisions of Arab and international postal agreements and the national legal provisions in force.

H. The attempt to recover duties and taxes unlawfully.

I. Every other violation to the provisions, statutes, resolutions and instructions of this law.

⁴⁶This Article was amended pursuant to Article (43) of the amending law No. (33) of 2018.

J. The disposal of released goods prior to the analysis results thereof, contrary to the provisions of prohibition and restriction provided for in this law or in the legislation in force, even when the due duties and taxes on such goods are already paid and results of analysis thereof allow placing the goods for local consumption.

Delay Fines

Article 201:⁴⁷

A fine between 10 - 20 dinars for each day of delay shall be levied in cases of contraventions involving delay in presenting the goods dispatched by transit or re-export to the exit office or to the destination internal office after the expiry of the periods indicated in the respective declarations. The fine in this case shall not exceed half the value of the goods.

Chapter four: Smuggling and Penalties thereof

Article 201:⁴⁸

A fine of 10 - 20 dinars shall be levied for each week of delay or any part thereof for contraventions of delay in returning the goods entering temporarily for processing purposes after the expiry of the period set out therefor in the declaration, with the exception of cars where the fine shall be from 15-30 JDs. The fine shall not exceed half the value of goods.

Smuggling

Article 203:

Smuggling is the bringing of goods into the country or transferring them out of it in a manner contravening the enforced legislations and without payment of the whole or part of the customs duties and other fees and taxes, or in violation of the rules of prohibition or the restrictions prescribed in this Law or other laws and regulations. The goods referred to in Article (197) of this Law shall not be subject to this Article.

Article 204:⁴⁹

The following shall be subject to the smuggling provisions:-

- A. Failure to direct the goods to the nearest customs house upon entry.
- B. Failure to follow the designated routes when entering and exiting goods.

⁴⁷This Article was amended pursuant to Article (44) of the amending law No. (33) of 2018.

⁴⁸This Article was amended pursuant to Article (45) of the amending law No. (33) of 2018.

⁴⁹This Article was amended pursuant to Article (46) of the amending law No. (33) of 2018.

C. Unloading or loading the goods from or on board vessels in a manner contravening the regulations along the coasts where customs houses are not available, or loading or unloading the goods within the customs maritime zone.

D. Unloading or loading the goods from or on board aircrafts in an illegal manner outside the official airport or tossing off the goods during flights. In such cases, provisions of Article (53) of this Law shall be observed.

E. Failure to declare import or export goods at the entrance or exit office without a manifest, including goods carried by the passengers while taking into account the provisions of Article (197) of this Law.

F. Bypassing customs houses without declaring the goods upon entry or exit.

G. discovery of undeclared goods at the customs house hidden in places with the intent to conceal, or goods placed in spaces or compartments that are normally intended to contain such goods.

H. The shortage or excess or exchange in the number of the packages and their contents and which are accepted under pending duties status prescribed in chapter 6 of this Law, and which have been discovered following the departure of the goods from the entry center. This rule shall cover the goods which have entered the country by smuggling or without customs formalities.

I. Failure to produce proofs prescribed by the Department for the acquittal of the declarations of goods which are accepted under suspension of customs duties and which are prescribed in chapter (6) of this Law.

J. The removal of goods from the free zones or the stores or warehouses to the customs area without customs formalities.

K. producing false declarations intended for the importation or exportation of specific prohibited, prohibited or restricted goods, or those intended for the importation of goods illegally by falsifying their value so as to escape the financial apportionments set in the enforced rules.

L. The submission of false, fraudulent, or fictitious documents, or affixing false marks with the intention to evade customs duties or the other fees and taxes in whole or in part, or with the intention to break the rules of prohibition and restriction, provided that Article (198/A/C) of this Law shall be taken into account.

M. Transport or possession of prohibited, restricted or specific prohibited goods without submitting proofs confirming their importation in a legal manner.

N. The transport or possession of the goods which are subject the control of customs jurisdiction zone without presenting legal documents.

O. Failure to re-import export-prohibited goods and goods exported temporarily for whatever purpose.

P. Unloading or loading trains in places where customs houses are not present or loading or unloading the goods in customs zone in a manner contravening the regulations in place.

Q. Disposal of released goods prior to the results of their analysis contrary to the provisions of prohibition and restriction provided for in this law or in the legislation in force if the results of the analysis do not allow to place such goods for domestic consumption for being unfit for human consumption or for constituting a danger to public safety. For penalty purposes, goods in this case shall be treated as prohibited goods, even if duties and taxes due thereon are already paid.

Criminal liability

Article 205:

The penal liability is stipulated by the presence of element of intent. The applicable penal provisions shall be observed in determining this liability. The following shall be considered liable for penalty:-

- A. Principal perpetrators.
- B. The crime accomplices.
- C. Mediators and inciters.
- D. Holders of contrabands.
- E. Owners of the means of conveyance used for smuggling, drivers and assistants.
- F. Owners, tenants or beneficiaries of shops and places where smuggled goods were deposited.

Penalties

Article 206:⁵⁰

The following sanction shall be imposed on the persons who committed smuggling or equivalent, or attempt to do so:-

A.

1. A penalty of not less than (1000) dinars and not more than (10000) Dinars. If the offence is repeated, the offender shall be punished by imprisonment for a period not less than a year and a fine of not less than (5000) dinars.

2. Imprisonment in cases of recurrence set forth in item (1) of this paragraph shall be excluded from the smuggling-like offences relating to the concealment of the value, number, weight or measurement, provided that types of goods shall have been declared in their real title in accordance with main headings of tariff codes.

B. A customs fine as civil compensation for the Department as follows:-

- 1. between three times to six times the value of the specific prohibited goods.
- 2. between two to three times the value in addition to the duties on the prohibited or exclusive goods.

⁵⁰ This Article was amended pursuant to Article (47) of the amending law No. (33) of 2018

3. Between two to four times the duties due on goods subject to customs duties if not prohibited or restricted, provided that the fine shall not be less than half the value of the goods, and the fine shall not be less than three times the duties if the goods are subject to high duties.⁵¹

4. Between half to one time the value of goods which are not subject to any duties or taxes, and which are not prohibited or exclusive.

C. confiscation of goods involved in the smuggling, or levying the equivalent of their value including the Customs duties, General sales tax, Special sales tax and other fees and taxes if the goods were not seized or escaped seizure.

D.

1. Confiscation of the transportation means, the tools and materials used in the smuggling offence, or imposing a fine not exceeding (25%) of the value of the smuggled goods, provided that the fine shall not exceed the value of the transport means with the exception of vessels, aircrafts and trains unless they were prepared or hired for this purpose, or levying the equivalent of their value if they were not seized or escaped seizure.

2. If it is not possible to enforce the final judicial decision by confiscating the means of transport, tools and materials used in the smuggling offence, or if the owner is not convicted of the smuggling offense, the Customs Department shall have the right to collect the equivalent value of any of them according to their market value at the date of commission of the act.

Article 207:

The Director may decide to confiscate the seized goods if the smugglers fled or were not identified.

Chapter Five: Prosecution Administrative Prosecution

Article 208:

A. The Director or whomever he authorizes may issue decisions to claim duties, taxes and fines which the Department collects, provided that the amounts shall be fixed and due under guaranteed undertakings or a compromise settlement undertaking or a final court decision. The respondent shall come to the Department to settle the claim within 30 days from the date of notifying him of the decision.

B. the Director may issue a collection order to collect fees, taxes and fines if the respondent fails to appear in the Department during the period referred to in paragraph (A) of this Article.

⁵¹This Paragraph was amended pursuant to Article (7) of the amending law No. (10) of 2019.

C. The respondent may object to the collection decisions at the pertinent court within thirty days from the date of notification. This, however, shall not stop execution unless the respondent pays (25%) of the claimed sums as security or presents a bank guarantee therein.

Article 209:

A. The fines set out in section (3) of this chapter shall be imposed by a decision from the Director or whomever he authorizes.

B. The contravener himself or his representative shall be notified of the fine imposed on him by a written notice or registered mail.

The contravener must pay the fines within (30) days from the date of notification or the date of the refusal to sign the notification.

Article 210:

A. Fining decisions referred to in Article (209) may be challenged at the Minister's under article (209) within the period set out therein. The Minister may confirm the fining decision or reduce or cancel it if justified.

B. the Minister's decision, issued under paragraph (A) of this Article shall be appealable before the Customs Court when the imposed fine plus the value of the confiscated goods (if present) exceed 500 JDs. The Appeal should be submitted within (30) days from notification of the Minister's decision. The court may confirm the fine, amend, or cancel it.

Legal Prosecution of Smuggling Offences

Article 211:

Actions of smuggling offences shall be set in motion only upon written order from the Director or the official who acts on his behalf during his absence.

**Abatement of Prosecution
Compromise settlement**

Article 212:

A. The Minister or the person he authorizes may conduct compromise settlement in respect of smuggling crimes or the like with all parties involved in smuggling act, or with some of them for the whole crime and within the conditions mentioned in the settlement contract, either before filing the lawsuit or during hearing thereof, and before rendering the final judicial ruling thereof.⁵²

B. The Minister, upon recommendation by the Director, may waive any violation or smuggling crime or the like before or during prosecution and before the issuance of the judgment of first instance under

⁵²This Paragraph was amended pursuant to Article (8) of the amending law No. (10) of 2019.

justifiable reasons when the fines do not exceed (500) JDs. In all cases, justifiable reasons shall not apply unless they are connected with travelers and their personal use.

C. the Minister, upon recommendation by the Director, may waive the Customs cases relating to issues of official parties.

Article 213:

A. Upon making a compromise settlement, The Minister or the person he delegates may replace penalties and customs fines stated in Article (206) of this Law by the following:-

1. A customs fine of not less than (50) % of the minimum civil compensation.
2. Confiscating the specific prohibited goods and goods whose importation or exportation is prohibited.
3. The compromise settlement contract may provide for returning the seized goods, and the fulfillment of customs duties and other fees and taxes on goods allowed for importation or exportation, or goods of exclusive importation, subject to the approval of the excluding party.
4. The compromise settlement contract may provide for returning means of transport and the materials used in smuggling against a fine not less than (20%) of the value of smuggled goods and not more than 50% of the value of the transportation means.

B. The Minister shall issue a guide for compromise settlements provided that such guide shall be promulgated in the Official Gazette.

Article 214:

The legal action shall come to an end when the settlement is finalized.

Chapter Six: Liability and Joint Liability

Article 215:

A. The offence and the consequent civil liability in smuggling offences shall arise by availability of the offence elements. However, persons who have proven that they were victims of force Majeure shall be exempted from liability, as well as those who have proven that they have not commit any part of the offence or smuggling or caused it to occur or to be committed.

B. The civil liability shall include, In addition to the contraveners and smugglers as active subjects, interveners, owners of the infringing goods, accomplices, financiers, agents, brokers, donors, carries, holders, beneficiaries and consignors of goods; each within the confines of his liability in the occurrence.

Article 216:

Investors of the private shops and places where the goods involved in the contravention or the smuggling offence were placed shall be responsible for the goods.

Investors of public shops, premises and their employees as well as the owners of the transportation means and their drivers and assistants shall be held responsible unless they prove their unawareness of the presence of goods which are involved in the infringement or the smuggling offence and that they had no direct or indirect interest therein.

Article 217:

Guarantors shall be responsible, within the limits of their guarantees, for the payment of customs duties, charges fines and other amounts payable to the Authority by the principal payers.

Article 218:

Customs Agents shall be fully responsible for the offences they or their authorized employees commit concerning customs declarations. If such offenses lead to smuggling, the court may decide thereon and determine liability. However, customs agents shall not be responsible for the undertakings submitted in the customs declarations unless such undertakings are made by them or that they have guaranteed the undertakers.

Article 219:

The owners of goods, the employers and the carriers of the goods shall be responsible for the actions of their employees and all those working on their behalf in respect of the duties and taxes which the department collects, as well as the subsequent fines and the confiscated goods prescribed in this Law.

Article 220:

Heirs shall be responsible for the payments due on the deceased person within the limits of each share of heritage.

Article 221:

Payable customs duties, taxes and fines or those under joint liability shall be paid by the offenders or those responsible for smuggling in accordance with the provisions of the Law for collecting state funds. The goods and the transportation means, when available or seized shall serve as a guarantee for the payment of the due amount.

Chapter Seven: Establishment of Customs Courts and Principles of Trials
The Customs Court of First Instance

Article 222:⁵³

⁵³This Article was amended pursuant to Article (48) of the amending law No. (33) of 2018.

A. A Court of First Instance called (the Customs Court of First Instance) shall be established and shall consist of a President and several judges appointed by the Judicial Council of judges serving in the judiciary system.

B. The Customs Court of First Instance shall be competent to hear the following cases:

1. Smuggling offences and the like pursuant to the provisions of this law
2. Offences and violations committed in contravention of the provisions of this Law, import and export laws, investment promotion act, general sales tax law and the by-laws and instructions issued thereunder.
3. Disputes arising from the application of the international trade agreements in which the Kingdom is a contracting party, and in any dispute of any kind whatsoever relating to the application of the laws and by-laws mentioned in item (2) of this paragraph.
4. Objections filed against collection orders pursuant to the provisions of Article (208) of this law.
5. Appeals filed against fine orders pursuant to the provisions of Article (210) of this law.
6. The detention and release of perpetrators charged with the offenses and violations referred to in items (1) and (2) of this paragraph. In instances the case has not been brought before the Court yet, the President of the Court may request any person charged with an offence under this law to provide bail to ensure his presence at the court. Otherwise, the president may decide to detain him until the case is concluded.
7. The release of the goods seized in the pending cases against a bank guarantee that equals the value of these goods, as well as the release of the seized means of transport after placing garnishment order thereon by the competent agencies.

C. Notwithstanding any other legislation, the Customs Court of First Instance shall have the jurisdiction to hear cases of civil compensation and fines levied on the perpetrators regardless of their capacities or affiliation. They shall be subject to the penalties provided for in this Law.

D. The Customs Court of First Instance shall sit with a single judge.

E. The Customs Court shall sit in Amman or elsewhere in the Kingdom.

Article 223:

A. A Court of Appeal, called (the Customs Court of Appeal), shall be established, consisting of a President and a number of judges appointed by the Judicial Council from the judges serving in the judicial system.

B. The Customs Court of Appeal shall be competent to hear appeals against decrees or judgments issued by the Customs Court of First Instance.

C. The Customs Court of Appeal shall sit by a panel of three judges and shall issue its decrees or judgments unanimously or by majority.

D. The Customs Court of Appeal shall hold its sittings in Amman or elsewhere it deems appropriate in the Kingdom.

D. The Customs Court of First Instance shall sit with a single judge.

E. The period to appeal the decree or judgment issued by the Customs Court of First Instance shall be thirty days from the day following the date reading thereof if it was in-presence, and from the day following the date of notification thereof if it was an ex parte or virtually in-presence decree.

Hearing of Appeals

Article 224:

The Customs Court of Appeal shall hear appeals filed therein by auditing cases of which value does not exceed ten thousand Dinars, and plead in other cases. The Customs Court of Appeal may, nevertheless, plead in any case of any value and for any reason via an order issued therefor.

Cassation

Article 225:

A. Judgments and decisions issued by the Customs Court of Appeal in penal and civil rights actions shall be challengeable at the Court of Cassation in the following two cases:

1. If the value of the legal action or the Customs fines and confiscation charges is not less than five thousand Dinars.
2. If the dispute in the other litigations concerns a new arising legal issue or complication or general importance that was permitted by the Customs Court of Appeal or the Court of Cassation pursuant to the provisions of paragraphs (b, c, d) of this article.

B. A request for permission of cassation shall be submitted to the Court of Appeal within ten days starting from the day following the date of the issuance of the appeal judgment thereof if it was in-presence, and from the day following the date of notification thereof if it was an ex parte or virtually in-presence decree.

C. If the Customs Court of Appeal declined granting the permission for cassation, the applicant may submit the permission request to the President of the Court of Cassation within ten days from the day following the date of notification of the declination decision.

D. In case of granting permission for cassation by the Customs Court of Appeal or by the President of the Court of Cassation, the applicant shall file cassation motion within ten days of the day following the date of his notification of the permission decision.

Cassation period

Article 226:

The period of cassation of the ruling or the appeal judgment is (thirty days) from the day following the date of the judgment if it is present and from the day following the date of notification thereof if it is present-like or legally present.

Miscellaneous Provisions**Article 227:⁵⁴**

The Customs Public Prosecution shall be constituted under the law of Civil Courts constitution.⁵⁵

Article 228:

Claim dismissal cases shall not be accepted at the Customs Courts with regard to the customs duties and other fees and taxes due on goods still in Customs custody pending clearance.

Article 229:⁵⁶

A. If, during the investigation of any Customs cases, the Customs Public Prosecutor finds that there is an act relating to money-laundering offense, he shall investigate it to complete procedures thereof. His investigations in this regard shall be deemed as if they have been issued by a competent Public Prosecutor.⁵⁷

B. If it is decided to dismiss the case at the Customs Court for absence or for any other reason, and if the case has not been renewed within (90) days from the date of the plaintiff's notification of the decision, the dismissal ruling shall be deemed final and unchallengeable by any means.

C. Unless otherwise provided for in this Law, the Customs General Prosecutor, the Customs Court of First Instance, the Customs Court of Appeal and the Court of Cassation shall apply the provisions of both Code of Criminal Procedure and Code of Civil Procedure, in a manner which does not contradict the provisions of this Law.

Notifications**Article 230:**

Subject to the special provisions of this Law, the judicial papers and all the papers and rulings issued thereunder shall be prepared, organized and communicated by the employees of the Customs Department and the Customs judicial officers in accordance with the procedures provided for in the Civil Procedure code and the penal Procedure code.

⁵⁴This Article was amended pursuant to Article (49) of the amending law No. (33) of 2018

⁵⁵This Article was amended pursuant to Article (9) of the amending law No. (10) of 2019.

⁵⁶This Article was amended pursuant to Article (50) of the amending law No. (33) of 2018.

⁵⁷This paragraph was amended pursuant to article (10) of the amending law No. (10) of 2019.

Article 231:

A. Fees shall be collected for civil action lawsuits filed before the Customs courts at all levels and types of trial pursuant to the provisions of court fee statute in effect as if they were civil lawsuits in the sense set out in the mentioned statute.

B. Notwithstanding any other law, no claim against the Treasury shall be heard at the Customs courts unless the plaintiff deposits a cash or a bank guarantee equivalent to (25%) of the requested amounts, including fees and fines, or the amount he acknowledges, whichever higher.

Chapter Eight: Execution of Judgments, collection orders and Fining**Article 232:**

A. Decisions related to collection, fining and judgments issued in customs cases, when final, shall be implemented by all means of execution on the movable and immovable assets in accordance with the law of state fund collection. The Minister shall order seizure of enough funds to fulfill the amount owed.

B. The Director shall exercise the powers entrusted to the Administrative Governor and the state fund collection committee provided for in the above-mentioned Law.

Non-payment of Monetary penalties**Article 233:**

Enforcement of imprisonment shall not affect the right of the Customs Department for fees and fines imposed on the offenders or those responsible for the smuggling or the established confiscations. Awarded customs fines shall, in all cases, be deemed civil compensation for the Department and shall be collected in the same manner the public funds are collected.⁵⁸

Execution of imprisonment decisions**Article 234:**

Canceled.⁵⁹

Exemption from execution expenses**Article 235:**

The Customs Department shall be exempted from all costs of implementation and from furnishing any security or guarantee in all cases where the Law so requires.

⁵⁸This article was amended pursuant to article (11) of the amending law No. (10) of 2019

⁵⁹This article was canceled pursuant to article (11) of the amending law No.(10) of 2019

Part Fourteen - Sale of Goods

Sale of seized goods

Article 236:⁶⁰

A. The Department shall have the right sell the detained goods of animals and goods liable to damage and leakage or goods that may affect the integrity of other goods or the premises in which they were kept.

B. Seized goods which are susceptible to a considerable value depreciation may be sold with approval from the Director or his representative. In the implementation of this Article, the sale shall be based on a report in which the condition of the commodity and justifications for sale thereof are stated, without the need to await the issuance of a judgment by the pertinent court, provided that the owner of the commodity shall be notified thereof whenever possible.

If such judgment to return the commodity to its owners was issued thereafter, the price of the sold commodity shall be paid to the owners after deducting any due duties or taxes thereon.

C.

1. The Minister may, upon recommendation by the Director, decide to confiscate or destroy the seized import/export prohibited goods without having to wait for a judicial decision if it is proven to constitute a danger to the public safety of the citizens, or if it is found damaged and unusable based on recommendation from a technical committee assembled from the Customs Department, the Directorate of Public Security, the General Directorate of Civil Defense, the Audit Bureau and the preventing Department concerned with the prevention.

2. If a judgment was issued to return the goods that were used or destroyed by government agencies to their owners- since the act does not constitute an offense to smuggling or the like- the owners shall be paid the Department's estimated value of the goods in their original condition when confiscated or destroyed.

3. In the event a judgment concluding that the seized were smuggled is handed down, the owners of the goods shall be required to pay the storage expenses from the date of seizure besides the destruction expenses specified by the competent authorities. Such expenses shall be collected from goods owners in accordance with procedures prescribed in Public Funds Collection Law.

Circumstances in which sale is Permissible

Article 237:

The Customs Department may sell the following:

⁶⁰This article was amended pursuant to article (51) of the amending law No.(33) of 2018

- A. Goods in storages or in customs yards and wharfs after the expiry of three months after storing thereof. These provisions shall also apply to the deposits left by the passengers in Customs Houses.
- B. The goods stored in the warehouses and yards of investing bodies after the expiration of periods specified in law provisions and by-laws of these bodies.
- C. Goods of types prescribed in paragraph (A) of Article (236) of this Law when they are maintained in the customs zone during the safekeeping period if signs of disease or decay appear thereon, or if they endanger the integrity of the other goods or premises, provided that this shall be recorded in a report and that the owners of the goods or their representatives are notified thereof, if possible. In addition, a sale notification shall be posted in the concerned Customs House prior to sale.

Sale of goods acquisitioned by Jordan Customs Department

Article 238:

The Customs Department may also sell the following:-

- A. Goods, materials and means of conveyance which have become exclusively the property of the Department as a result of judgment or a compromise settlement or a written assignment, or by confiscation pursuant to Article (207) of this Law, or goods acquisitioned by Department for any other legal reason.
- B. Goods which have not been withdrawn from the public and private warehouses within the legal time limits and which are sold pursuant to Articles (112) and (119) of this Law.
- C. Goods and materials whose owners are unknown and which have not been claimed during storage time period.

Damages and torts

Article 239:

The Customs Department shall not bear any responsibility with regard to any loss or damage sustained by the goods it sells under the provisions of Articles (236), (237), (238) of this Law unless it is proven that the Department had committed an evident mistake in the sale process

Sale of prohibited or restricted goods

Article 240:

- A. The provisions of sale prescribed in Articles (236),(237),(238) of this Law shall apply to sellable prohibited or restricted goods.
- B. Subject to the provisions of paragraph (B) of Article (248) of this Law, sales prescribed in this section shall be carried out by public auction and in accordance with the terms and provisions determined in decision from the Minister promulgated in the Official Gazette.

C. The goods, articles and means of conveyance shall be sold free of customs duties and other fees and taxes, with the exclusion of the brokerage and municipality fees which shall be borne by the buyer.

Distribution of sale Proceeds

Article 241:

A. Proceeds of the sale shall be distributed according to the following order:-

1. Costs of the sale process.
2. Expenditures, of any kind, incurred by the Customs Department. .
3. Customs duties.
4. Other duties and taxes in accordance with their respective date of the issuance of their respective legislations.
5. Storage cost at Customs stores and warehouses including packing and unpacking, transfer, handling and others.
6. Storing fees.
7. Transportation fees when necessary.

B. The remaining balance from the proceeds of the sale of importable goods after deducting the amount prescribed in paragraph (A) of this Article shall be deposited in trust with the Department on the day of sale. Stakeholders may request withdrawal thereof within three years from the date of sale; otherwise, it shall become a treasury property.

C. As for the prohibited goods or the goods that are not allowed, the remaining balance from the proceeds of their sale shall become a treasury property. other goods, whether prohibited or restricted or permitted for importation , and which are sold as a result of a compromise settlement or of a fining decision or a judicial order issued on a smuggling crime, the remaining balance shall be distributed in accordance with the provisions of Article (242) of this Law.

Destination of Customs fines proceeds

Article 242:

The proceeds of customs fines and the value of confiscated goods and means of transport after deducting expenses, taxes and fees thereof shall be transferred to the State Treasury, provided that one third shall be detected as ex gratia payments which may be distributed in accordance with by-laws issued for this purpose, taking into account the employees direct efforts therein.

Fines and Compensation

Article 243:

In cases where no fines or indemnities are levied, or when such fines and indemnities are low as the Department is rendered unable to reward the informers and seizing entity, the Minister, contrary to the provisions of Article 242 of this Law, may allow the distribution of the proceeds of the sale of the confiscated goods and means of transport in the manner he deems appropriate and upon a proposal by the Director and in accordance with the rate stated in the previous Article, or by payment of a sum from the treasury set by the Minister and approved by the Council of Ministers.

Part Fifteen: Privileges of Jordan Customs Department

Article 244:

A. For the purposes of collecting all customs duties, other fees and taxes, fines, compensations, confiscations and recoveries with which the Department is mandated, the department shall enjoy a public concession on movable and immovable properties of respondents, even in bankruptcy events. It shall also enjoy preferentiality over all debts except those related to the maintenance of materials and the costs of the judicial proceedings provided by others and debts which have general privilege on movable properties.

B. Any liquidator of any company or estate, and any bankruptcy agent or person responsible for any similar liquidation or settlement of any kind shall notify the director in writing of the commencement of the liquidation or bankruptcy, or shall declare bankruptcy or any other procedures, as appropriate, to declare and confirm the amounts due to the Department. Failure to do so shall result in holding such person directly and personally liable for the payment of due amounts provided that this provision shall not absolve the heirs from paying such amounts from any movable or immovable property transferred thereto from the inheritance.⁶¹

Part Sixteen - Prescription

Article 245:

A. Should it appear at any time that the duties and fines due on any goods, under the provisions of this Law, have not been paid or that they have been partly paid for whatever reason, the Department shall collect the duties, fines or the deficit thereof pursuant to the provisions of the effective Law of state funds collection within three years from the date of completion of the customs declaration.

B. No claim or lawsuit connected with the recovery of fees, taxes or fines that have been incurred for more than three years shall be heard.

C. The cash guarantees of all kinds shall be virtually and finally transferred to the Treasury if stakeholders fail to submit the documents and meet the requirements which make it possible to determine the status of these guarantees within the periods prescribed in this Law.

⁶¹This Article was amended by adding paragraph (B) thereto pursuant to Article (12) of the amending law No. (10) of 2019.

In all cases, it shall not be allowed to claim the remaining balance of what has been transferred to customs duties and other fees after three years from the payment of the guarantees unless the delay was caused by the Department.

D. The provisions of the previous paragraphs shall not be applicable to the guarantees paid for the purposes of bringing lawsuits in accordance with this Law.

Article 246:

The Department may destroy files, records, receipts, declarations, and other documents pertaining to any year upon the expiry of five years following finalization of the customs procedures. The Department shall not be bound to present such documents or give copies or extras thereof to any entity after the elapse of that period.

Article 247:

A. public litigation of offences and violations provided for in this Law shall be overturned after three years from the date of commitment thereof if not prosecuted.

B. The penalty rendered under this Law, shall be overturned if not executed within five years from issuance of present judgment, or from the date of notification of the convicted person of the default judgment.

C. The provisions of prescription and periods prescribed in the Civil Law shall apply to the financial rights of the Department.

Part Seventeen - General Provisions

The Authority to exclude Ministries and Agencies

Article 248:⁶²

A. The Minister may exclude ministries, government agencies and public official institutions from certain procedures in order to facilitate their work, including the acceptance of the value of the imported goods cited in the respective invoices (lists) plus the transport and insurance fees and any other expenses required by the import process, provided that this exception, pursuant to the applicable laws, shall not prejudice with the fees and taxes due by exempting goods or altering rates thereof.

B. The Minister may, upon the recommendation by the Director, sell the goods that have become treasury's property to the ministries, official agencies and public institutions of the Government in the amount he deems appropriate or to renounce them without exchange by a decision from Council of Ministers approving his recommendation thereto.

⁶²This Article was amended pursuant to Article (52) of the amending law No. (33) of 2018.

C.

1- The Minister shall have the right to delegate any of his powers provided for herein to the Director, provided that such delegation shall be specific and in writing.

2. The Director shall have the right to delegate any of his powers provided herein to any of the concerned and competent employees of Department, provided that the delegation shall be specific and in writing.

The Authority to issue executive by-laws

Article 249:⁶³

The instructions issued pursuant to the provisions of this Law shall continue to apply until the issuance of the by-laws provided for in the amending law.

Article 250:

A service charge shall be collected for each passenger and for each vehicle that leaves the Kingdom by road or sea. The amount and of such charge, conditions of exemption therefrom, terms of collection thereof and the party authorized to collect it shall all be specified in a by-law issued pursuant thereto.

Miscellaneous Provisions

Article 251:

Notwithstanding the provisions of the General Sales Tax Law No. 6 of 1994 and its amendments:

A. The provisions of this law shall apply to the goods, which constitute a Customs offence or smuggling offense or the like prescribed in this law, and which results in any loss of general tax or special sales tax.

B. The Customs Department shall perform all procedures relating to any Customs offence, smuggling offense and the like in terms of conciliation settlement, legal or administrative pursuance, and any other powers⁶³ and procedures provided for in this Law.

C. The Customs Court of First Instance and the Customs Court of Appeal shall have the jurisdiction to hear all cases established pursuant to the provisions of paragraph (a) of this Article, including those in which the Customs Department is a party, as they used to fall within the jurisdiction of the Tax Court of First Instance and the Tax Court of Appeals before entering into force the provisions of this law.

D. pursuant to the provisions of paragraph (a) of this article, all cases in action heard on the effective date of the provisions of this law and in which the Income and Sales Tax Department is a party shall be referred as follows, unless otherwise prepared for judgment:

⁶³This Article was added pursuant to Article (53) of the amending law No. (33) of 2018.

1. Those with the Tax Court of First Instance to the Customs Court of first instance to follow with proceeding thereof from the point last reached.

2. Those with the Tax Court of Appeal to the Customs Court of Appeal to follow proceedings thereof from the point last reached.

E. The provisions of this Article shall come to effect from the date of enactment of the Law amending the General Sales Tax Law No. (29) for the year 2009.

Article 252:

A. The Council of Ministers shall have the right to issue the necessary by-laws to implement the provisions of this law.

B. The instructions issued under the provisions of this Law shall be promulgated in the Official Gazette.

Abrogation

Article 253:

A. The Customs and Excise Law No. (1) for the year 1962 and its amendments shall be abrogated, provided that the by-laws and instructions issued thereunder as well as the by-laws and instructions issued under the Temporary Customs Law No. (16) of 1983 shall remain in effect until they are repealed or amended under the provisions of this Law within a maximum period of six months.

B. The decisions issued by the Council of Ministers under the provisions of the Customs and Excise Law No. 1 of 1962 and the Temporary Law No. 16 of 1983 shall remain in force until they are repealed or renewed within a maximum period of six months from the effective date of the Law.

C. The provisions of any other legislation shall be abrogated to the extent of inconsistency with the provisions of this law.

Persons tasked with the implementation of the provisions of the law

Article 254:

The Prime Minister and the Ministers shall be tasked with the implementation of the provisions of this law.