
Committee on Customs Valuation

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**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

JORDAN

The following communication, dated 12 July 2000, has been received from the Permanent Mission of Hashemite Kingdom of Jordan.

With reference to the above-mentioned Article regarding customs valuation, please find attached a copy of the Customs Law No. (20) for the year 1998¹.

Comité de l'évaluation en douane

**NOTIFICATION AU TITRE DE L'ARTICLE 22 DE L'ACCORD SUR LA MISE EN
ŒUVRE DE L'ARTICLE VII DE L'ACCORD GÉNÉRAL SUR LES TARIFS
DOUANIERS ET LE COMMERCE DE 1994**

JORDANIE

La Mission permanente du Royaume hachémite de Jordanie a fait parvenir au Secrétariat la communication ci-après, datée du 12 juillet 2000.

Eu égard à l'article susmentionné concernant l'évaluation en douane, vous trouverez ci-joint une copie de la Loi douanière n° 20 de 1998.¹

Comité de Valoración en Aduana

**NOTIFICACIÓN DE CONFORMIDAD CON EL ARTÍCULO 22 DEL ACUERDO RELATIVO
A LA APLICACIÓN DEL ARTÍCULO VII DEL ACUERDO GENERAL
SOBRE ARANCELES ADUANEROS Y COMERCIO DE 1994**

JORDANIA

Se ha recibido de la Misión Permanente del Reino Hachemita de Jordania la siguiente comunicación, de fecha 12 de julio de 2000.

De conformidad con el artículo mencionado *supra* relativo a la valoración en aduana, se adjunta a la presente un ejemplar de la Ley de Aduanas N° (20) de 1998.¹

¹In English only./En anglais seulement./En inglés solamente.

Law No. (20) of the year 1998

Customs Law

Title One

Definitions

Article 1: This Law shall be known as (The Customs Law of 1998) and shall come into effect after the lapse of three months from the date of its publication in the Official Gazette.

Article 2: Wherever stated in this Law, the following words and expressions shall have the meanings designated hereunder unless otherwise indicated by context.

Minister: The Minister of Finance.

Department: The Customs Department.

Director: The Director General of the Customs Department.

The Tariff, the Customs Tariff: The schedule listing the class of goods, units of payment, categories of customs duties, as well as the rules and notes included therein.

The Customs Premises: The part of the seaport or airport or any other place which, by the Minister's designation, has a custom's department authorized to carry out all or some of the customs formalities.

The Customs Line: The line contiguous with the Kingdom's political borders with

adjacent countries and with the Kingdom's seashore.

The Customs Territory: The part of the land or sea which is subject to customs control and to the procedures stipulated in this Law. There are two kinds of customs territories:

A- The Maritime Customs Territory:
This covers the area of the sea between the shore and the limit of the Kingdom's territorial waters.

B- The Land Customs Territory:
This covers the lands between the seashore or the land borders, and an internal line to be set by the Minister and published in the Official Gazette.

Goods: Any natural material, or any animal, agricultural, or industrial product including electrical energy.

Class of Good: The nomenclature used in the Customs Tariff Schedule.

Prohibited Goods: Goods whose importation or exportation is prohibited by this Law or any other legislation.

Ascertained Prohibited Goods: Goods specifically prohibited by a Minister's decision published in the Official Gazette for the purposes of customs control.

The Customs Value: The value of the goods set in accordance with the provisions of this Law, and which is valid for all customs purposes unless otherwise provided.

Identical Goods: Goods which are the same as the goods being valued in every respect including physical characteristics, quality and reputation. Minor discrepancies in appearance shall not exclude otherwise identical goods from being so defined. Identical goods must be of the same origin and source as the goods being valued.

Similar Goods: Goods whose characteristics and material constituents are similar to the goods being valued, which enable them to perform the same function as, and to be commercially interchangeable with the goods being valued. The quality and reputation of the goods, and the existence of a trademark shall be taken into account in determining similarity. Similar goods must be of the same origin and source as the goods being valued.

Restricted Goods: Goods which may be imported and exported exclusively by or for a certain entity as determined by a decision of a competent authority.

Goods Subject to Exorbitant Duties: Goods specified for the purposes of customs control by a

Director's decision published in the Official Gazette.

Conditionally Permitted Goods: Good whose importation or exportation requires a permit, license, certificate or any other document issued by a competent authority.

The Declaration; The Customs Declaration: The statement submitted to the Department specifying the characteristics of the declared goods and including a detailed quantity listing prepared according to the provisions of this Law. The required documents enclosed therein are considered an integral part of the declaration.

The Declarant: The person who prepares the customs declaration, or on whose behalf the customs declaration is prepared, and who is entitled to present the goods at customs and complete customs formalities.

The Clearance Agent: Every person who undertakes professionally, and according to the provisions of this Law, preparing and signing customs declarations and presenting declarations to the Customs Department and completing the required formalities for clearing goods on the behalf of others.

The Store:	The place or the building in which goods are stored temporarily until they are withdrawn under a customs status, whether such a store is administered directly by the Department, an official public institution, a non-official institution, or an investing entity.
The Investing Entity:	The Department, institution, or any natural or juridical person who undertakes the storage, portorage, or stacking of goods, as well the safekeeping of the parcels, in return for set fees and under customs of supervision.
Warehouse:	The place or building in which goods are deposited under the Department's supervision in cases of suspended customs duties and in accordance with the provisions of this Law.
Carrier:	The owner of a means of transport or a representative thereof.
Designated Routes:	Routes for the passage of incoming or outgoing goods or goods in transit as designated by a Minister's decision which is published in the Official Gazette.

Article 3: The provisions of this Law shall apply to the lands subject to the Kingdom's Sovereignty, and to its territorial waters. However, it may be allowed to establish within such territories free zones, to which some or all of the customs provisions do not apply.

Article 4: All Goods which pass the Customs line upon entry or exit shall be subject to the provisions of this Law.

Title Two

The Department's Scope of Work

Article 5: The Department shall carry out its work within the customs premise and the customs territory and may exercise its authorities over the Kingdom's lands and its territorial waters, subject to terms stipulated in this Law.

Article 6: Customs houses and checkpoints shall be established and abolished by a Minister's decision published in the Official Gazette.

Article 7: The Competence of customs houses, and the working hours thereat shall be specified by a Director's decision .

Article 8: Without prejudice to the Articles pertaining specifically to inspection of goods, customs formalities shall be carried out only at the competent customs houses according to the provisions of the previous Article.

Title Three

Elements of the Application of Export and Import Duties

Chapter One

Customs Tariffs Application Principles

Article 9: Notwithstanding the provisions of any other Law or Legislation, the customs duties prescribed in the Customs Tariff and the other set fees and taxes shall apply to all goods entering the Kingdom except for the goods excluded under the provisions of this Law or the provisions of the Investment Promotion Law or any Concession Law or International Treaty.

Article 10: Customs tariff duties shall be either ad valorem (a percentage of the value of goods) or fixed (a fixed amount/ unit). Goods

may be subject to both ad valorem and fixed tariffs at the same time.

Article 11: Ordinary customs tariffs shall apply to goods of all countries, without prejudice to provisions of Article 12 of this Law.

Article 12: Preferential customs duties shall apply to goods originating in countries which enjoy a preferential status under the provisions of treaties with the Kingdom.

Article 13:

A- A Higher Customs Committee of experts and specialists shall be formed by the Cabinet and chaired by the Minister, and shall give consultations regarding all matters that would help realize the objectives of this Law.

B- A Council which shall be known as the (Customs Tariff Council) shall be formed, chaired by Minister of Finance and with the Minister of Industry and Trade, the Minister of Supply and the Director as members.

Article 14: Customs tariffs shall be issued, and customs duties imposed, amended and cancelled and the effective date thereof determined all by decisions of the Cabinet, upon the Customs Tariff Council's recommendation. The said decisions shall be published in the Official Gazette.

Article 15: Upon recommendation of the Customs Tariff Council, the Cabinet may decide to:

A –impose countervailing duties on certain imported goods.

B -take the necessary measures, including the imposition of import quotas, to counteract measures harmful to the national economy taken by other countries.

C- take the measures provided for in this Article in a manner which is consistent with national economic interests, and to the extent deemed necessary by the Cabinet.

Article 16: Goods which are declared to be imported for local consumption or for re- export, and goods leaving the free

zones and duty-free shops to be put for local consumption, shall be subject to the customs tariff duties in effect at the customs declarations registration date at the customs houses. If the customs duties on goods prepared for re-export are paid before the entry of all the goods to the customs premises, the remaining part of the said goods shall be subject to the customs tariff duties effective at the date of their entry.

Article 17: Upon written request from the owner of the goods, the declarant may apply for the Director's approval to put declared goods for local consumption, provided the highest applicable tariff rate is levied on such goods.

Article 18:

A- The customs duties on goods deposited in the warehouse which become legally due by the expiry of a grace period that is not extended, shall be determined according to the provisions effective at the date of the expiry.

B- Goods removed illegally from the warehouse or goods in which shortage is discovered upon inventory check shall be subject to the tariff duties effective at the date of latest withdrawal from the warehouse, or of date of discovering the shortage, or the date of the actual withdrawal if it can be determined, whichever is highest.

Article 19: Goods subject to suspended duties on the basis of statements of guaranteed undertakings, and which are not submitted to the Department, shall be subject to the tariff duties effective at the date of registration of the declaration or the date of expiry of the grace period, whichever is higher.

Article 20: Smuggled goods or goods of like status shall be subject to the tariff duties effective at the date the smuggling was discovered, or at the date the smuggling actually occurred, if this may be determined, or at the date of the amicable settlement, whichever is higher.

Article 21: Goods sold by the Department according to the provisions of this Law in order to be put for consumption shall be subject to the tariff duties in effect at the date of sale.

Article 22: The ad valorem tariffs in effect shall be applied on the basis of the estimated value of the goods at their existing condition, unless the Tariff Schedule provides otherwise. The assessment of fixed tariffs shall not be contingent upon the condition of the goods, unless the Department establishes that damage to the goods is sustained due to a force majeure or an unforeseen event. In such a case, the fixed tariff shall be reduced by an amount proportional to the damage, and the rate of damage shall be determined by a Minister's decision, upon the recommendation of the special committee provided for in Article (80) of this Law. The Minister's decision may be challenged at the Customs Court within the period provided for in the aforementioned Article.

Article 23: The Provisions of Articles (16 – 22) of this Law shall be applied to all the other fees and taxes levied by the Department, unless otherwise provided by any other Law.

Chapter Two
Characteristics of Goods
Section 1 - Origin of Goods
A- Non- preferential Origin

Article 24: The origin of goods is the country of production.
The source of goods is the country from which the goods are directly imported.

Goods produced in a country are those which are made in, or procured, entirely from that country including:-

- a- Mineral products.
- b- Plant products.
- c- Live animals.
- d- Derivatives of live animals.
- e- Fishing and / or hunting products.
- f- Maritime fishing products and other products obtained from the sea, outside a country's territorial water, by means