

agent at the port of lading. The manifest shall include the following information:-

- 1 – The name, nationality and registered tonnage of the ship.
- 2 - The class of goods, and their gross weight, and the weight of knocked goods, if any. Prohibited goods shall be mentioned by their real nomenclature.
- 3 - The quantity of parcels and pieces, and a description of the packages, marks and numbering thereof.
- 4 - Name of the carrier and the consignee.
- 5 - The ports of lading.

C – Upon ship entry into the customs territory, and at first request of the Department's officials, the ship master shall submit the original manifest for endorsement and a copy thereof to be kept with the Department.

D - Upon ship entry into the port, the ship master must deliver to the customs house the following:

- 1 - The cargo manifest and a preliminary translation thereof if necessary.
- 2 - The manifest of the ship's supplies, and of personal effects of the crew and of goods belonging thereto,
- 3 - The passengers list.
- 4 - A list of the goods to be unloaded at the port.
- 5 - All the documents and bills of lading which may be requested by the Department for applying customs regulations.

E - All manifests and documents shall be presented within thirty six hours of the ship's entry into the port, inclusive of official holidays.

F - The format of the cargo manifest and the number of copies thereof to be submitted shall be determined by the Director.

Article 44: Manifests of ships which do not make regular trips or which have no agent at Jordanian ports, and manifests of sailboat must be endorsed if possible by the customs authorities at the port of lading.

Article 45:

A - Cargoes of ships and all other vessels may not be unloaded except in ports with customs houses. The unloading of goods or the transshipment thereof shall be carried out only by written approval of competent customs house and in the presence of the customs house officials.

B – The unloading of goods and their transshipment shall be carried out during the hours and at the term set by the Department.

Article 46: Without prejudice to the provisions of Article(71) of this Law, the ship master, or representative, or agent shall be responsible for the quantity of parcels or pieces and the contents thereof and for the amount of knocked, bulk, and bagged goods until such goods are delivered to the Customs stores or warehouses or, if allowed, to the owners. The Director shall issue instructions specifying the tolerable rates of overage or shortage in knocked, bulk and bagged goods, and the rate of loss due to natural factors, or to spillage from poor packaging. The said instructions shall be published in the official Gazette .

Article 47: Quantity shortages in unloaded pieces or packages as against what is listed in the cargo manifest, or shortages in the quantities of knocked, bulk or bagged goods over and above the tolerable rate specified in the Director's instructions, must be justified by the ship master, or a representative thereof, who shall provide documentation to establish that the shortage occurred outside the maritime customs territory. If the said document are not readily available, a grace period of six month from the date of drawing the delivery receipt may be granted against a guarantee. The

Director may issue instructions to regulate the preparation of such receipts and to specify the grace period for submission, which instructions shall be issued in the Official Gazette.

Chapter Four

Land Transport

Article 48: Goods imported by land must be taken to the nearest customs house through the designated direct routes. Carriers may not bypass the customs house without authorization, and may not place the goods in houses or any other place before taking them to the customs house.

Article 49: A – Carriers and attendants of the goods shall present upon arrival at the customs house a cargo manifest or any equivalent document, signed by the driver and if available, the representative of the transport company, and prepared in accordance with the terms stipulated in Article (43) of this Law. The value of the goods shall also be enclosed therein. The Director may grant exceptions from some of the above requirements if necessary.

B - The cargo manifest, or the document equivalent thereto shall be have enclosed therein the documents confirming the contents thereof prepared according to the terms specified by the Director.

Chapter Five

Air Transport

Article 50: Airplane flying in the Kingdom's airspace must take designated routes only.

Article 51: Goods transported by air must be listed in the cargo manifest signed by the pilot and prepared according with the terms stipulated in Article (43) of this Law.

Article 52: Upon arrival at the airport, the pilot must present the cargo manifest as well as the lists prescribed in Article (43) of this Law to the Department's staff at their first request. The same

documents and a copy thereof shall be submitted to the airports' customs house.

Article 53: Goods may not be unloaded or jettisoned from planes during flight. However, the pilot may have the goods jettisoned during flight if deemed necessary for the plane's safety, but must inform the Department thereabout immediately upon the planes arrival.

Article 54: The provisions of Articles (45, 46, 47) of this Law shall apply to land and air transport. Drivers, pilots and carrier companies shall be responsible for any shortages in the case of land and air transport.

Chapter Six

Mail and Postal Parcels Transport

Article 55: The importation or exportation of goods by mail or by postal parcels shall be carried out in accordance with the Arab and International postal agreements and the internal legal provisions in effect.

Chapter Seven

Export and Re- Export

Article 56: Ships, trains, cars, planes, or any other mean of transport, whether loaded or not, may not leave the country before presenting the Department with a manifest conforming to the provisions of Article 43, and before obtaining a departure permit, unless exempted therefrom by the Department.

Article 57: Goods prepared for exportation must be brought to the competent customs house and declared in detail thereat. Carriers crossing the land borders may not bypass customs houses without obtaining departure permits, and may not take roundabout routes in order to evade customs houses. Goods within the police jurisdiction of the custom's territory shall be subject to the provisions stipulated by the Department.

Article 58: Foreign goods which enter the Kingdom may be re- exported to outside the Kingdom or to a free zone, subject to the terms, procedures, and guarantees specified by the Director.

Article 59: Goods may be transshipped, and goods which have not been warehoused may be withdrawn from the wharves back to the ship, however all subject to the terms set by the Director.

Chapter Eight

Common Provisions

Article 60:

A – Parcels sealed or aggregated in any way may not be listed in the cargo manifest or the equivalent document thereof as one parcel. Crates, trailers, and containers shall be regulated by instructions issued by the Director.

B- It may be allowed to disassemble a single consignment of goods upon valid justification, and by the Director's permission, provided this entails no loss to the Treasury. The Director may issue the necessary instructions in this regard.

Title FIVE

Stages of Customs Clearance

Chapter One

Customs Declarations

Article 61:

A- A customs declaration shall be submitted at the customs house upon clearance of any goods, including goods exempt from duties and taxes. The declaration shall be:-

1-handwritten;

2-or prepared by using data or word processing methods in accordance with the Director's instructions.

Declarations prepared in this way shall also be subject to the provisions applicable to handwritten declarations.

B- The declaration format and medium, the number and price of copies thereof, and the information to be submitted, and the documents to be enclosed therein, and the information to be provided in such documents shall all be specified by the Director.

Article 62: A customs declaration may cover only the goods listed in the same cargo manifest, except in cases otherwise specified by the Director.

Article 63: Parcels which are sealed together, or aggregated in any way, shall not be listed in the declaration as one unit. Containers, crates and trailers shall be regulated by the Director's instructions.

Article 64: The person who submits a declaration may make modifications thereto, upon own request, provided that the modified declaration does not cover goods other than those originally included therein. In no case shall modifications to the declaration be allowed if the customs authorities have done any of the following:

A- Notified the one submitting the declaration about the authorities intent to rummage the goods.

B- Decided that the particulars in question are incorrect.

C- Cleared or released the goods.

Article 65:

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

1- Consumption status.

2- Transit status

3- Warehousing status.

4- Free zone status

5- Temporary admission status

6- Manufacturing status.

B- The custom status of goods may be changed upon the Departments approval, and in accordance with procedures set by the Director.

Article 66:

A- The Department may cancel registered declarations upon which due duties and taxes are not paid or declarations which are not completed by the submitter, after the lapse of 15 days from the date of registration.

B- The Department may agree to have the declaration cancelled upon the submitter's request and only if the duties and taxes upon the declaration have not be paid yet. The declaration may not be cancelled before settlement of offenses, if any. Changes in the duty and tax rates, and in the prices of foreign currency shall not necessarily prevent the approval of cancellation requests.

C- The Department may request to inspect the goods. Inspection may take place in the presence or the absence of the declaration submitter, provided the submitter is duly notified about the inspection date.

Article 67: Owners of goods, or representatives thereof may check up the goods before submitting the declaration, and may, if necessary, and subject to the Department's approval, take sample of the goods, provided the sampling is done under the Department's supervision. The samples taken shall be subject to the applicable duties and taxes.

Article 68: Customs declarations may be viewed only by the owners or representatives thereof, and by the judiciary and other competent official authorities.

Chapter Two

Inspection of Goods

Article 69: After the registration of a customs declaration is completed, the goods shall be inspected by the competent customs officials, partly or wholly, as per the Director's instructions.

Article 70:

A - Goods shall be inspected within the customs premises, or outside thereof, upon the request and at the expense of the person concerned, and according to the procedures set by the Director.

B – Moving the goods to the inspection site, and opening and resealing parcels, and any other activity required in the inspection process shall be at the expense and liability of the declaration submitter.

C – Goods in warehouses or inspection sites may not be moved without the Department's approval.

D – Any one employed in moving and inspecting goods must be pre-approved by the Department

E –Entry into stores, warehouses, barns, shelters, yards for the storage and deposit of goods, and inspection sites shall be allowed only by the Department's approval.

Article 71: Inspection must be carried out in the presence of the declaration submitter or a representative thereof. Liability for shortages in the parcel contents shall be determined as follows:

A – If the parcels are admitted to the stores and warehouse in an apparently sound condition, indicating that the shortage has occurred in the country of origin before shipment, the shortage shall not be further investigated.

B -If the parcels are admitted to the stores and warehouses in an apparent condition which is not sound, the investing entity, together with the Department and the carrier, shall inscribe this in the receipt of delivery, and shall verify, the weights, contents and quantities of the parcels. The investing entity shall be liable for the shortage, unless indicative qualifications are inscribed on the manifest by the competent

authorities from the country of origin, in which case the shortage shall not be further investigated.

C - If the parcels are admitted to the warehouse in a condition which is apparently sound, but which later comes into question, the investing entity shall be liable for the confirmed losses or replacements.

Article 72: The parcels may be opened for inspection by the Department if there is suspicion about the existence of prohibited goods, or goods which are inconsistent with the contents of the customs documents. Inspections may be carried out in the absence of the persons concerned, and representatives thereof, if they fail to attend at the set time after being duly notified. If necessary, inspections may be carried out before notifying the person concerned or a representative thereof, by a committee formed especially for this purpose and which shall prepare a verbal process about the inspection's outcome.

Article 73: The Department may have the goods tested by an accredited analyst, to verify the class or specifications of goods or their compliance with the legislation in effect.

Article 74: The Department and the person concerned may challenge the analysis results before the special committee prescribed in Article (80) of this Law.

Article 75:

A- Tests which are required to establish the conformity of goods with the conditions and specifications provided for in other effective legislation shall be mandatory. The Director may release the goods against a guarantee ensuring that the goods are not be disposed of before the test results come out.

B- Goods may be released before the tests results are obtained, if the tests are intended only for the purposes of customs tariff application and if the owner pays the duties at the highest tariff rate, to be held in trust.

C- Goods which are established to be harmful or not to conform to the required specifications may be destroyed by the Director, at the expense of the owners, and in their

presence or the presence of representatives thereof. The owners may re-export the goods within the period specified by the Director. If the owners fail to attend or to re-export the goods after being duly notified in writing, the goods shall be destroyed at the owners expense and the required verbal process in this regard shall be prepared.

Article 76: The ad valorem tariffs applicable to the goods shall also apply to the packages thereof. Upon the Director's recommendation, the Minister may issue a decision specifying therein the cases in which the due fees and duties shall apply to the packages separately from the contents thereof, and according to a special tariff rate, whether in the case of goods subject to ad valorem, fixed or reduced duties, or to goods which are exempt from customs duties.

Article 77: If the Department is unable to verify the declaration contents on the basis tests or submitted documents, the Department may suspend inspections and request the submission of documents that furnish the required proof, provided all measures are taken to ensure that the suspension period is kept as short as possible.

Article 78: Duties and fees shall be levied on the basis of the declaration contents. However, discrepancies between the inspection results and the Declaration contents shall be taken into account in determining duties and taxes and without prejudice to the Department's right to prosecute, if necessary, for the collection of due fines, according to the provisions of this Law.

Article 79: The customs authorities, and the owners of the goods or representatives thereof are entitled to request that the goods be re-inspected in accordance with the provisions of Articles (69 – 78) of this Law.

Chapter Three

Article 80:

A- A special committee of three senior officials shall be formed by the Minister and shall look into disputes regarding