

A- Goods imported for local consumption may not be transferred to or admitted [directly] into a free zone except by the approval of the Director or a mandatory thereof, and subject to the terms and reservations set by the Director.

B- The following goods shall not be admitted into free zones:

1- Goods which are prohibited because they are contrary to the public order as specified by the competent authorities.

2- Decayed and inflammable goods except for fuels needed for the investment purposes and permitted by the investing entity within the terms set by that entity.

3- Weapon, ammunitions and explosives of any kind.

4- Goods which do not conform to the Laws protecting commercial, industrial, literary and artistic property as specified in a decision of a competent authority.

5- Narcotics, and mind altering substances of any kind, and all derivatives thereof.

6- Goods from an origin which is the subject of an economic boycott.

Article 124: Joint committees from the Department and the Free Zones Corporation may be formed by the Minister for the purpose of inspecting goods in the presence of the persons concerned, and of ensuring that smuggled or prohibited goods are not brought into the free zone.

Article 125: The Free Zone administrator shall submit to the Department a list of all items brought into, or taken out of the zone within 36 hours of entry or exit.

Article 126: Goods unloaded from ships or brought by land may not be admitted into Free Zones without a permit from the Free Zone administration according to the Laws and regulations in effect and to the Director's instructions. Goods in the free zone may not be consigned to other free zones or to stores or

warehouses except in accordance with the provisions applicable to the transit status.

Article 127: Goods shall be withdrawn from the Free zone only in accordance with the provisions of this Laws and the regulations in effect, and the Director's instructions.

Article 128:

A- Goods of foreign origin which enter the customs territory from the free zones in their original state shall be treated as foreign goods.

B- Goods which are manufactured in free zones or which undergo additional manufacturing therein, and which are subsequently put for consumption, shall be exempt from customs duties and other fees and taxes on the value of local materials and local manufacturing costs and expenses. This value shall be assessed by a committee chaired by the general Director of the Free Zones Corporation or the deputy thereof, and with a representative member from each of the Ministry of Industry and Trade and The Customs Department to be appointed by their respective Minister.

Article 129: Foreign goods in the free zones may not be taken out for personal consumption before payment of customs duties and other fees and taxes thereupon.

Article 130: National and foreign ships may procure their supplies from the free zone.

Article 131: The free zone management shall be responsible for offenses committed by its personnel and for goods taken out of the free zone illegally.

Article 132: Duty free shops may be established. The provisions regarding duty free shops, the entities to invest in and manage duty free shops, as well as the terms, and required guaranties and the rules regarding the entry and exit of goods from the duty free shop shall all be specified in a regulation to be issued for this purpose.

Chapter Five

**Internal Manufacturing
(Entry for Manufacturing and Export)**

Article 133:

A- Duties and other fees and taxes on foreign goods may be suspended if the goods are brought into the Kingdom for manufacturing, completion of manufacturing, or repair, for subsequent export within a period of not more than three years. This shall apply regardless of whether the beneficiary therefrom is the exporter or the manufacturer.

B- Goods imported or manufactured under the provisions of this Article may be re exported by other than the importer subject to the approval of the Director or a mandatory thereof , and in which case the importers obligations shall be assigned to the exporter.

C-Goods which enter the Kingdom according to the provisions of this Article, may be sold by one factory to another, provided the original import purpose is not maintained.

D- Goods which shall be eligible to this status, and the required terms and guarantees for eligibility to the provisions of this Article shall be specified in instructions issued by the Director.

Article 134:

A- Materials imported for purposes of internal manufacturing may be put for local consumption upon the Director's approval, and subject to the legal conditions in effect.

B-Goods which are manufactured from materials imported for manufacturing purposes according to the provisions of Article (133) of this Law may be put for local consumption upon the Director's approval. The imported materials shall be subject to the customs duties and other fees and taxes at the rates effective at the date of entry of the materials, and assessed on the basis of the value of the material at the same date.

Chapter Six Temporary Admission

Article 135:

A- Equipment and machinery needed for project implementation or for performing practical and scientific experiments may be granted temporary admission in accordance with a regulation to be issued for this purpose, specifying therein the kind and scale of eligible projects, as well as the class, specification and terms of usage of the equipment and machinery.

B- The following items may be granted temporary admission, subject to the terms and restrictions specified by the Director:-

- 1- Items which are imported temporarily for use in playgrounds, theatres, exhibitions and the like.
- 2- Machines, equipment, means of transport and other items which are brought to the Kingdom for repair.
- 3- Containers and packages to be filled in the Kingdom.
- 4- Commercial display samples.
- 5- Testing equipment, and kits for installation and maintenance thereof.

C- The items provided for in this Article shall be re-exported or placed in free zones, storehouses, or warehouses within three months after the expiry of the delay period for keeping such items in the Kingdom

Article 136: Individuals seeking temporary entry and stay in the Kingdom to work for official public institutions, ministries and departments, and whose contracts stipulate for their right to bring their private cars to the Kingdom, shall have their cars granted temporary admission status. This status shall apply regardless of whether the cars are accompanied by owners, or brought from stores, warehouses or free zones.

Article 137: Diplomatic employees of the Ministry of Foreign Affairs who are transferred to the Headquarters [the Kingdom] may have their cars, which are registered in their center of work abroad, granted temporary admission to the Kingdom for the duration of their term in the Kingdom, but for a period not exceeding two years.

Article 138: Foreign vehicles which transport passengers and goods to and from the Kingdom may enter the Kingdom under a temporary admission status, provided such vehicles do not provide local transport and subject to the terms set by the Director.

Article 139: Car and motorcycle owners who are domiciled outside the Kingdom may bring their vehicles into the Kingdom under a temporary admission status, but subject to the terms and guarantees and time limits set by the instructions issued by the Director's.

Article 140: This Law shall apply according to the Director's issued instructions, but without prejudice to the provisions of international treaties regarding the temporary entry of cars and customs facilities granted to tourists.

Article 141: The cars of the non-Jordanian staff and experts working for the United Nations and its affiliated international, regional and Arab organizations and agencies may be granted temporary admission by a Director's decision, and subject to the terms set therein. This shall apply regardless of whether the cars are accompanied by the owners, or bought at the stores, warehouses or the free zone.

Article 142: Shortages which are discovered upon settling the accounts regarding items admitted under suspended duty status for internal manufacturing or under a temporary admission status, shall be subject to the duties and taxes according to the provisions of Article (19) of this Law.

Article 143: The terms and required guarantees for the application of the temporary admission status shall be set by the Director.

Article 144: Goods admitted under a temporary admission status may be put for local consumption subject to Director's approval and without prejudice to the legal conditions in effect.

Chapter Seven

Drawback

Article 145:

A- The customs duties and other fees and taxes levied on certain foreign materials which are used in the manufacture of national products, shall be partly or wholly refunded upon re-export of such products. The said material shall be specified by a Minister's decision, upon the Director's recommendation, and in consultation with the Minister of Trade and industry.

B- The Customs duties and other fees and taxes shall be refunded, partly or entirely, or at a fixed, if the duties are levied on certain foreign materials which are used in the manufacture of national products. The said materials shall be specified by a Cabinet's decision and upon the Tariff Council's recommendation.

C- The Minister shall determine the following:-

1- The terms of [eligibility for] drawback.

2- The kind of fees and duties that shall be refunded and the rates or fixed amounts that are refundable for each material or each unit produced.

Article 146: The Customs duties and other fees and taxes shall be refunded partly or wholly in the case of goods which are re-exported in their original condition after being put for local consumption, and which have no local counterpart, provided it is verified that the goods, including packages thereof, are in the original condition of import. The classes of eligible goods, and the refundable percentage of the customs duties and taxes, and the terms of eligibility for this status shall be specified by the Minister upon consultation with the competent ministry.

Article 147: Customs duties and other fees and taxes levied on goods which are re-exported because they do not conform to specifications shall be refunded before the goods leave the stores or warehouses. Goods which are subject to pending analysis, or tests of conformity to specifications, or to the approval of competent authorities, and which are meanwhile delivered to owners against a guarantee, are not considered to have left the warehouse or the store.

Title Seven

Simplification of Customs Formalities

Article 148: Notwithstanding the provisions of Article (69) of this Law, and for the purpose of simplifying customs formalities, the Minister may waive the inspection requirement and allow clearance of goods *ex facie*, according to the provisions and terms specified in the Minister's instructions issued in the Official Gazette.

Title Eight

Chapter One Exemptions

Article 149: The following shall be exempted from customs duties and other fees and taxes:-

A- Items admitted in the name of His Majesty the King.

B- Gifts and donations to ministries, government departments, public institutions, state universities, municipalities, rural councils and joint services councils.

C- Exempted imports which are used, or which are unfit for use may be sold by the Department, but subject to the Department's approval. The Department shall collect 75% of the sale proceed in lieu of customs duties and other fees and taxes.

Chapter Two

Diplomatic and Consular Exemptions

Article 150: To the extent commensurate with reciprocal treatment, and subject to necessary inspections to be carried out with the knowledge of the Ministry of Foreign Affairs, the following goods may be exempted from customs duties and other fees and taxes:

A- The personal effects of non-Jordanian and non-honorary heads and members of the diplomatic and consular corps who work in Jordan and are listed with the Ministry of Foreign Affairs, and the personal effects of spouses and underage children thereof residing in Jordan.

B- Items imported by embassies, legations and non-honorary consulates for official use, excepting food, alcoholic beverages and tobacco. Imports exempted according to the provisions of this paragraph and paragraph (A) must correspond to actual needs, and must be in reasonable amounts. Limits on certain imports may be set by the Minister, upon the recommendation of a committee of representatives from the Ministry of Foreign Affairs and the Department.

C- Subject to inspection, items such as personal effects, furniture and household utensils imported for the personal use of the administrative personnel of Diplomatic and Consular missions, who are citizens of such missions and who do not benefit from the set exemptions. Such items shall be imported within six months from the arrival of the beneficiary, which period may be extended by six months by permission of the Minister of Foreign Affairs. Such individuals may also have their cars entered under a temporary admission status for a period of three years, which may be extended by approval of the Minister of Foreign Affairs.

Drivers and attendants shall not be considered administrative staff for the purposes of applying the provisions of this Article.

D- The exemptions referred to in this Article shall be granted by a decision of the Director or a mandatory thereof, and upon request of the head of the diplomatic or consular Mission and the recommendation of the Ministry of Foreign Affairs, as dictated by situation.

Article 151:

First- The items exempted according to Article (150) of this Law shall not be disposed of inconsistently with the purpose of their exemption, and may be assigned only after notifying the Department and after payment of due customs duties and other fees and taxes. The customs duties and other fees and taxes shall be based upon the condition and value of the goods, and assessed at the rate in effect either at the date of the disposal, or of assignment or of registration of the customs declaration, whichever is higher. The beneficiary from the exemption may not assign the exempted items before completing the customs formalities and obtaining a customs assignment permit from the Department .

Second- Except for cars, items exempted according to Article (150) and disposed of after 5 years from being withdrawn from the Department, shall not be subject to customs duties and other fees and taxes.

Third-1- The exempted car shall not be disposed of before the lapse of three years from the date of registration of the exemption statement, except if:-

a- The commission of the diplomatic or consular member of the embassy benefiting from the exemption is concluded

b- The car is rendered by accident unfit for use by a diplomatic or consular member, as established by the joint recommendation of the directorate of licenses and the Department . In the former two cases the customs duties shall not be subject to reduction.

c- The exempt car is sold to a member of a diplomatic or consular mission, provided the buyer is eligible for

exemption. Otherwise, the general rules governing this matter shall be apply.

2- Cars which are assigned after three years from the date of registration of the exemption declaration, shall be dealt with as follows:-

a- If the car is assigned for a reason other than the conclusion of a commission in the Kingdom, the car shall be subject to all customs duties.

b-If the car is assigned due to the conclusion of the commission of the diplomatic or consular member, custom duties thereupon shall be reduced by 30%, notwithstanding the provisions of Article (22) of this Law.

3- Upon conclusion of their commission, or at the expiry of the exemption period on their cars, administrative personnel with cars entered under a temporary admission status, may either assign the cars to someone eligible for exemption or temporary admission, or re-export the car, or pay the full duties and tariffs thereupon at the rates effective at the date of registration of the declaration of placement for consumption.

Article 152: Beneficiaries shall be eligible to exemption under Article (150) of this Law from the date of their start of work at the official premises in Jordan.

Article 153: The privileges and exemptions provided for in Article (150& 151) of this Law shall apply only to diplomatic or the consular missions and members thereof, whose countries grant Jordanians same or better concession. Otherwise, exemptions and privileges shall be applied commensurately with concessions granted to Jordanians.

Article 154: Members or personnel of the diplomatic and consular corps who benefit from exemptions under the provisions of this Law, and who are transferred from the Kingdom, shall submit to the Department through the Ministry of Foreign Affairs a list of the household items and personal effects and of the car admitted to the Kingdom so as to obtain an exit permit. The Department may carry out investigations for this