

purpose when necessary, provided the Ministry of Foreign Affairs is informed.

Chapter Three

Exemptions for the Military

Article 155:

A- The armed forces, internal security forces and any Arab forces stationed in Jordan are granted exemption from customs duties and other fees and taxes on all imports of ammunition, weapons, equipment, military fatigue, vehicles and spare parts thereof, and any other items specified by the Cabinet upon the Minister's recommendation.

B-If the imports provided in paragraph A are sold after use or because they are unfit for usage, the Department shall receive 75% percent of the sale proceeds in lieu of customs duties and other fees and taxes.

C-Notwithstanding the provisions of any other laws, items imported for the Military Consumer Corporation, shall be exempt from customs duties and other fees and taxes, in the amounts, and for the classes of goods, and at the values set by the Cabinet, upon the Minister's recommendation, provided the imports have no Jordanian counterpart approved by the Cabinet, upon the recommendation of the Minister and the Minister of Industry and Trade.

Chapter Four

Personal Effects and Household Furniture

Article 156: Except for cars, the used personal effects, domestic utensils and household furniture brought by Jordanians seeking domicile in the Kingdom shall be exempt from duties and taxes. The amounts and classes of exempted items, and terms for applying the provisions of this Article shall be determined by the Department.

Chapter Five

Returned Goods

Article 157: The following shall be exempted from customs duties and other fees and taxes:

A- Goods of established local origin which are exported from the Kingdom and returned thereto within three years.

B- Motor vehicles returned to the Kingdom, which have been licensed in the Kingdom, provided the customs duties and other fees and taxes thereupon have been paid.

C- Goods exported temporarily for completion of manufacture or for repair, which shall be subject to customs duties only upon the value added by manufacture or repair, and in accordance with the Minister's decision upon the Director's recommendation.

D- Goods which are difficult to distinguish may be excluded from the provisions of this Article, with full fees imposed thereat upon re-export and completion of manufacture or repair.

E- The terms for applying the provisions of this Article shall be determined by the Minister's instructions.

Chapter Six **Miscellaneous Exemptions**

Article 158: The items hereunder shall be exempted from customs duties and other fees and taxes set by the Director:-

A- Samples of no commercial value.

B- Samples which may be of use and whose value shall be set in instructions issued by Minister.

C- Supplies, fuels, lubricating oils, spare parts and provision of ships and airplanes, and of the crew and passengers on trips abroad subject to and commensurate with reciprocal concessions.

D- Advertising calendars.

E- Decorations, sport trophies, and scientific prizes which have no commercial attributes.

F- Personal gifts brought by passenger provided they are non-commercial, and in accordance with instructions issued by the Minister upon the Director's recommendation.

G. Educational and medical materials, supporting aids, instruments, machinery, and parts thereof, and means of transports necessary for schools, establishments and programs for the disabled, and for individual or collective productive projects owned and run by the disabled. As well, specialized means of transport for the disabled, as specified upon recommendation of the Ministry of Social Development and according to the terms mutually agreed upon between the said Ministry and the Customs Department.

H- Grants, donations and gifts for the special use of Mosques, Churches and Monasteries.

I- Imports of the Civil Consumer Corporation (Civil Servants shop) in the kinds and amounts and at the values set by the Cabinet upon the Minister's recommendation, provided the imported item has no Jordanian counterpart product approved by the Cabinet upon the recommendation of the Minister and the Minister of Trade and Industry, and not withstanding other Law that provide otherwise.

Chapter Seven

Common Provisions

Article 159:

A- The exemptions provided for in this section shall apply to the items subject to exemption, whether such items are imported directly or through an intermediary, or bought from

storehouses, warehouses or from the Free Zones, subject to the terms set by the Department .

B- Disputes regarding the eligibility for of the goods provided for in this section for exemption shall be resolved by the Director.

Title Nine

Allowances for Services

Article 160:

A- Goods placed in the Department yards and stores shall be subject to the fees for storage, portorage, insurance and other services required for the storage and inspection of goods. The storage fees shall not, under any circumstances, exceed half the estimated value of goods. Allowances for services at stores and warehouses managed by other entities shall be collected by such entities, according to the applicable provisions and rates.

B- Goods shall be subject to charges for packing, buttoning, leading, analyzing, sealing and other services.

C- The allowances mentioned in this Article, the terms for their collection, and the grounds for their reduction or for exemption therefrom, and the value of the publications provided by the Department shall all be determined by Minister's instruction published in the Official Gazette.

Article 161:

A- The following allowances shall be levied from the owners of the goods for the benefit of officials of the Customs Department and other departments working therewith:

1- 0.002 of the value of the imported goods, and re-exported goods and locally-sold goods.

2- 0.001 of the value of transit goods.

B- Upon the Minister's recommendation , the Cabinet may grant exemptions from payment of allowances on goods.

C- Upon the Minister's recommendation, the Cabinet may stipulate allowances for overtime work done at workshops, factories, ships or any other place outside the customs territory..

D- Allowances levied pursuant to this Article shall be paid to the eligible officers as specified in paragraph (A) of this Article, and in the way prescribed by the Minister. The outstanding amount shall be deposited in a special fund for the Department. The Minister or a mandatory thereof may draw on the deposited money in the fund to improve the customs houses, establish housing compounds and provide housing loans for customs officials and to improve the living, sport, cultural and social standards of customs official.

Article 162: The exemption and drawback provisions of this Law shall not apply to the fees and allowances mentioned in Articles (160 &161) of this Law.

Article 163: Documents confirming payments of duties and taxes, or completion of customs formalities or documents authorizing the transport, circulation or possession of goods shall be issued to the persons concerned, upon request thereof, for a fee of 1 JD for each document, and subject to the terms set by the Director.

Title Ten

Customs Clearance Agents

Article 164: Declaration about goods at customs, and completion of customs formalities for imports, exports, and other customs statuses may be done by:

A-Owners of goods or employees thereof who meet the requirements set by the Director, including the terms of authorization.

B- Licensed customs clearance agents.

Article 165:. The persons mentioned in the previous paragraph must submit a delivery order. The endorsement of the delivery order to the customs clearance agent or the owners employee shall be considered an authorization for completing the customs formalities. The customs Department bears no responsibility for the delivery of goods to the endorsee.

Article 166:

A- Without prejudice to acquired rights, customs clearance may be practiced professionally only by persons licensed by the Minister upon the Director's recommendation.

B- In the case of natural persons:

1- Agent must be a Jordanian citizen.

2- Agent must be at least twenty years old.

3- Agent must have completed secondary school or worked as a customs official in the Customs Department for 15 years.

4-Agent must have practiced customs clearance, or worked as a customs official for a licensed entity in the Kingdom, or provided a service classified by the Department.

5-Agent must be of good repute and conduct and must not be sentenced to any crime or misdemeanor against morals.

C- In the case of juridical persons:

1- Agent must be a registered Jordanian company.

2- The general manager or the managing partner, as well as the branch directors must meet the terms stipulated in paragraph (B) of this Article.

D- The Director may allow the licensed agent to hire one or more employees provided they meet the terms stipulated in paragraph (B) of this Article with the exception of items (2) and(4) thereof.

E- Applicants for a license to practice clearance must be use the special forms designated for this purpose .

F- Upon the Director's recommendation, the Minister may grant the license, or deny it upon justification

G- A license fee of three hundred JDs shall be charged for the main office, and two hundred JDs for every branch.

H- The license shall be valid for a period of one year ending on the 31st of December, and renewable upon the Director's approval.

I- The license of a customs clearance agent shall be revoked entirely by a Minister's decision, if any of terms or qualification stipulated in this Article seize to be fulfilled.

J- The customs clearance agent must operate through an office and must obtain the required municipal permit.

K- 1- The Director may hold an annual competence exam for new customs clearance agents, and deny license if the exam is not passed.

2- The Director may issue the necessary instructions.

Article 167:

A- The customs clearance agent shall be responsible towards the consignees, the Department, and investors in storehouses, warehouses and free zones, for the actions of the agents employees, and shall provide the employees with authorizations prepared in accordance with the provisions of this Law, which authorization shall be deposited with the Department.

B- A license applicant shall submit a bank surety in the amount set by the Director, but which shall not be less than 5,000 JD, as a guarantee against liabilities that may result from the actions of the licensee or of the employees thereof. The Director may set the surety at a higher amount.

Article 168:

A- The customs clearance agent may be subject to any of the following disciplinary penalties, commensurately with the offense and as determined by the Director:

- 1- Written notice
- 2- Written warning
- 3- Suspension from work for a period not exceeding six months.

B- The agent may be removed from the list of customs clearance agents and may be barred from practice permanently, by the Minister, and upon the Director's recommendation, in the following cases:

- 1- If the clearance agent is penalized by a written notice or warning three times or more;
- 2- If the clearance agent is suspended from work more than two times within four years;
- 3- If the clearance agent is sentenced in a crime or misdemeanor against morals.

Article 169: By the Minister's approval, the Director may issue instructions specifying:

- A- The number of clearance agents allowed to practice at customs houses.
- B- The customs house or houses at which clearance agents may practice.
- C- Customs agents fees.
- D- Customs clearance companies may establish unions as dictated by public interest and subject to the Minister's approval.

Article 170: Customs clearance agents shall maintain summary records of all customs formalities carried out on behalf of others, according to the terms set by the Director. Agents who fail to

maintain such records shall be subject to the penalty of suspension from practice. In particular, records shall be maintained of payments made to the customs Department, and to the clearance agent and of all other expenses on formalities. The Department shall have absolute authority to examine such records at any time, without the agent's objection.

Title Eleven

The Rights and Obligations of the Department's Officials.

Article 171:

A- Department's officials on duty are considered members of the judicial police, within the limits of their competence.

B- The Director shall provide Department officials upon appointment with a written service authorization, which must be carried on duty and presented upon request.

Article 172: Civil and Military authorities and public security forces must, upon request, offer Department officials any needed assistance in carrying out their duties, and the Department shall offer support to other departments.

Article 173: Customs employees may carry weapons, according to instructions issued to this effect.

Article 174:

A- A Department official or member of the judicial police whose services are terminated for any reason shall promptly return to the immediate director thereof, any records, authorizations, and provisions entrusted therewith..

B- The jobs, uniform, ranks and distinguishing marks of customs judicial police shall be specified in regulations issued in accordance with provisions of this Law.

Article 175:

A- Any person charged officially with implementing this Law shall consider as confidential, and shall handle

accordingly, all documents, information, statements and official papers relating to this Law or to the implementation of its provisions.

B- The Department may exchange information with ministries, government agencies, departments and official entities for the purpose of implementing the provisions of this Law and other Laws in force.

Title Twelve

Chapter One: Customs Territory

Article 176: Ascertained prohibited goods, goods subject to exorbitant duties and other goods designated by a Minister's decision published in the Official Gazette shall be subject to the provisions of the customs territory, even when such goods are outside the customs territory.

Article 177:

A- Goods subject to the provisions of the customs territory may not be transported without a transport permit, issued by the Department according to the terms set by the Director.

B- The possession of the said goods is prohibited and their placement in warehouses shall only be in the areas designated by the Minister.

C- Ordinary necessities whose possession for consumption purposes within the customs territory is allowed shall be specified by the Director.

Article 178: The illegal transport, possession or circulation within the customs territory of goods which are subject to the provisions of the customs territory shall amount to exportation and importation by smuggling, to the extent that such goods are subject to the territory's provisions with regards to importation and exportation, and unless evidence indicates otherwise .