

or in other than the specified hours, or in violation of the terms set by the Department and unloading goods at other than set places.

Q- Obstructing the duties of Department officials and their right to search, verification and inspection, and failing to stop upon the Department's officials request. The fine in such a case shall be imposed on all accomplices in the offense.

R- Failure to maintain records, official papers, and documents and like items for the period prescribed in Article (183) of this Law or failure to submit such records and documents.

S- Non-compliance by customs clearance agents with customs regulations which specify their duties. Such an offense shall also be subject to the disciplinary penalties in accordance with the provisions of Article (168) of this Law.

T- Confirmed shortages in goods placed in stores, if the goods are delivered in an apparently sound condition.

U- Goods which escape seizure whose value, quantity or class cannot be determined, without prejudice to prosecution on smuggling charges.

V- Obtaining a drawback in an amount not exceeding 500 JDs without a valid basis legal basis.

Article 200: Except for cases amounting to smuggling, the following offenses shall be subject to a fine of between 25 - 100 JDs:-

a-Declarations which are inconsistent with the documents enclosed therewith, in which case the fine shall be levied from the declarant.

b- Listing as one parcel in the manifest or the document equivalent thereto, closed parcels which are aggregated in any way, however, without prejudice to Article (60) of this Law with regards to containers, crates and trailers

c- Failing to present upon entry or exit the cargo manifest, or the document equivalent thereto or the other documents mentioned in Article (43) of this Law, or presenting such documents after the lapse of the period set in same Article.

d- The unavailability of a cargo manifest, or the availability of a manifest which is inconsistent with actual cargo.

e- Failing to have the manifest endorsed by customs authorities at the place of shipment, where this is required according to the provisions of this Law.

f- Omitting items which must be listed in the manifest or the document equivalent thereto.

g- Importation by mail of closed parcels or boxes which are not duly labeled, in violation of the provisions of Arab and International postal agreements and internal legal provisions in force.

h- Attempts to benefit from drawbacks without a valid basis.

i- Any other violation of the provisions of this Law and its implementing regulations, decisions and instructions.

Article 201: Goods consigned on a transit basis to the exit office or the internal office of the destination and which are presented late after the expiry of the periods set in the manifest shall be subject to a fine between 5-10 JDs for each day of delay, which fine, however, may not exceed half the value of the goods.

Article 202: Goods which are entered under temporary admission or for re-manufacturing and which are returned late after the expiry of the period set in the declaration shall be subject to a fine between 1-10 JDs, or 5-10 JD's in the case of cars, for each week of delay or any part thereof, which fine, however may not exceed half the value of the goods.

Chapter Four

Section One

Smuggling and Applicable Penalties

Article 203: Smuggling is the act of bringing goods into the Kingdom or taking them out therefrom illegally and without payment of all or part of the customs duties and other fees and taxes due, or in violation of the prohibition and restriction provisions of this Law or other laws and regulations. The provisions of this Article shall not apply to Article (197) of this Law.

Article 204: The following shall amount to smuggling:-

A- Failure to present goods upon entry at the nearest customs house.

B- Failure to use the routes designated for entry or exit of goods.

C- Loading and unloading goods to and from ships, inconsistently with regulations, on coasts with no customs houses, or within the maritime customs territory

D- Unloading or loading goods to and from the planes illegally, outside official airports, or jettisoning goods during flight, without prejudice to provisions of Article (53) of this Law.

E- Failure to declare at entry or exit incoming or outgoing goods which are not listed in the manifest, including passengers belongings, without prejudice to the provisions of Article (197) of this Law.

F- By-passing customs houses at entry or exit without declaring goods.

G-The discovery of undeclared goods tucked with the intent of concealment in hideouts, holes, or places at the customs house which are not usually intended for such goods.

H- Overages, shortages or replacements in the parcels or contents thereof if discovered after the goods have passed the entry point, and in the case of goods admitted under the suspended duties status provided for in title six of this Law. This provision shall apply also to goods which are smuggled

into the Kingdom, or brought into the Kingdom without due customs formalities, and in which case the carrier shall be held liable..

I- Failure to submit the evidence required by the Department for discharging declarations of goods which are admitted under the suspended duties status provided for in Title Six of this Law.

J- Taking goods from free zones, storehouses or warehouses and into the customs territory without going through the customs formalities.

K- Submitting false documents with the intent of importing or exporting ascertained prohibited goods, prohibited goods or restricted goods or with the intent of distorting the value of imported goods so as to exceed the monetary quotas provided for by the laws in effect.

L- Submitting false, forged, or fabricated documents or invoices, or putting false marks on goods with the intent of evading all or part of customs duties or other fees and taxes, or evading the prohibition or restriction provisions of (Article 198/A/2) of this Law .

M- The transport or possession of ascertained prohibited goods, or prohibited goods, or restricted goods without presenting evidence that the goods are legally imported.

N- The transport or possession of goods subject to the customs territory judicial police without a legal document.

O- Failure for any reason to re-import goods whose exportation is prohibited or goods which are exported temporarily.

P- Loading or unloading goods to and from trains inconsistently with regulations, in places with no customs houses, or within the customs territory.

Section Two

Criminal Liability

Article 205: Criminal liability in smuggling shall not be constituted without intent, and shall be determined according to the Penal provisions in effect. Accordingly, the following shall be held criminally liable:-

A- Perpetrators.

B- Accomplices.

C-Intermediaries and instigators.

D- Those in possession of smuggled items.

E-Owners of the means of transport used in smuggling, and drivers and assistants thereof.

F-Owners, tenants, or beneficiaries of shops and places in which smuggled items are placed

Section Three **Penalties**

Article 206: Smuggling acts or acts amounting thereto, and attempts thereat shall be subject to the following penalties:

A- A fine no less than 50 JDs and no more than 1000 JDs, and for repeaters, imprisonment for a term between one month and three years, in addition to the prescribed fine, or one of the two penalties.

B- A customs fine as a compensation for the Department set at:

1- Two to three times the value of goods in the case of ascertained prohibited goods.

2- Two to three times the value of goods, in addition to the fees and the duties in the case of prohibited or restricted goods.

3- Two to four times the amount of duties on goods which are subject to customs duties, and are not prohibited or

restricted goods, provided the fine shall not be less than the value of the goods.

4- Between 25 -100 JDs for goods which are not subject to duties or taxes, and are not prohibited or restricted goods.

C-Confiscation of the smuggled goods, or a fine sentence in the amount equivalent to the value of goods, inclusive of fees, if the goods are not seized, or escape seizure.

D-A sentence for the confiscation of the means of transport and the instruments and materials used in the smuggling, or a sentence to a fine not exceeding 50% of the value of the smuggled goods and not exceeding the value of the means of transport-other than ships, planes, or trains, unless those are especially leased or set up for smuggling- or a sentence to a fine equivalent to the value of the goods if the goods are not seized or escape seizure.

Article 207: The Director may decide to confiscate the seized goods if the smugglers flee or cannot be tracked down.

Chapter Five

Prosecution

Section One: Administrative Prosecution

Collection and Fining Decision

Article 208:

A- The Director or a mandatory thereof may issue decisions to claim the duties, taxes and fines which are to be levied by the Department, provided the amounts to be collected are established, and are due on the basis of a guaranteed undertaking, an undertaking of amicable settlement, or a conclusive court decision. The person liable for payment must settle the claim within 30 days from the date of being notified of the decision.

B- The Director may issue a decision for collecting the duties fees, taxes and fines if the person liable for payment does not follow up with the Department during the period referred to in paragraph (A) of this Article.

C- The person liable for payment may challenge the collection decision before the competent court within thirty days from the date of notification, however this shall not cause a stay of execution unless the person liable for payment provides a deposit or a bank guarantee for at least 25% of the amount due.

Article 209:

A-The fines set in Chapter Three of this Title shall be imposed by a decision of the Director or a mandatory thereof.

B- The offender or a representative thereof shall be notified about the fine by a written notice or registered mail, and shall pay the fines within 30 days from the date of notification or the date of refusal to sign the notification.

Article 210:

A- The Fining decisions referred to in Article (209) may be challenged before the Minister within the period set in the Article. The Minister may affirm, cancel, or reduce the fine upon justification.

B- The Minister's decision, issued pursuant to paragraph (A) of this Article, may be challenged before the customs court within thirty days from notification, if the joint value of the fine imposed and the confiscated goods exceeds 500 JDs. The court may affirm, amend or cancel the fine.

Section Two

Judicial Prosecution of Smuggling Crimes

Article 211: Action in smuggling crimes may be instituted only by the written request of the Director or a deputy of the Director, in the absence thereof.

Section Three

Abatement of the Right to Prosecute

Amicable Settlement

Article 212:

A-The Minister or a mandatory thereof may conclude an amicable settlement regarding smuggling crimes or what amounts thereto, whether before action is instituted, or during proceedings, but not after the judgment of first instance is reached. The settlement may be concluded with all or some of those liable for smuggling, for the entire crime, and at the terms stipulated in the settlement contract.

B- Upon the Director's recommendation, the Minister may, upon justification, overlook smuggling crimes or what amounts thereto, before action is instituted, or during the proceeding, but not after the judgment of the first instance is reached, and only if the fines involved do not exceed 500 JDs. However, justifications shall be admitted only in cases pertaining to travelers and the personal effects thereof.

C- Upon the Director's recommendation, the Minister may overlook customs cases involving transactions by official entities.

Article 213:

A- In concluding amicable settlements, the Minister or a mandatory thereof may substitute the penalties and customs fines provided for in Article (206) of this Law by the following:-

1- A customs fine not less than 50 % of the compensation

2- Confiscating the ascertained prohibited goods or goods whose importation or exportation is prohibited.

3- The amicable settlement contract may provide for giving back the seized goods, and collecting the customs duties and other fees and taxes thereupon in return, in the case of goods, which may be imported or exported, and of restricted goods but subject to the approval of the restricting authority's.

4- The amicable settlement contract may provide for giving back the means of transport and materials used in

the smuggling in return for a fine not less than 20% of the value of the smuggled goods and not exceeding 50% of the value of the means of transport.

B- A guide for amicable settlements shall be issued by the Minister and shall be published in the Official Gazette.

Article 214: Action shall abate upon amicable settlement.

Chapter Six

Several Liability and Joint Liability

Article 215:

A-Smuggling offenses and civil liabilities arising therefrom shall be constituted if the elements of the crime are present. Those who prove that they are victims of a force Majeure, or that they did not commit any of the actions which are constitutive of, or which lead to the smuggling crime or offense, shall be absolved from liability.

B-In addition to perpetrators of offenses and smuggling crimes, owners of the goods which are subject of the offence or the smuggling crime, accomplices, financiers, sureties, brokers, constituents, volunteers, carriers, possessors, beneficiaries and consignors of the goods shall all be subject to civil liability, each to the extent commensurate with responsibility for the action .

Article 216: Investors in the private shops and places, in which the smuggled goods or goods subject of an offense are deposited, shall be held responsible for such goods. Investors in public shops and places, and employees thereof, as well as the owners of public transport vehicles, and drivers and assistants thereof shall also be responsible unless they prove their ignorance about the presence of the goods involved in the offense or the smuggling crime, and lack of direct or indirect interest therein.

Article 217: Sureties shall bear, within the limits of their suretyship, the same liability as the principal undertakers with regards to payment of fees, duties, fines and other due amounts.

Article 218: Offenses in customs declarations, whether committed by the agent or by authorized employees thereof shall be the agents liability. Offenses which lead to a smuggling crime shall be adjudicated, and liability therein determined by court. The Customs clearance agent shall not be liable for the undertakings incorporated in the customs declaration unless the Agent guarantees the undertakings or acts as surety for the guarantors.

Article 219: The owners of goods, employers, and carriers shall be responsible for the actions of their employees and all those acting in their interest with regards to the duties and taxes levied by the Department and the fines and confiscations prescribed by law and resulting from such actions.

Article 220: Liability for the sums due upon the deceased shall pass on to the heirs in proportion to their respective shares of the inheritance.

Article 221: The duties, taxes and set fines or fine sentences shall be collected jointly or severally from the offenders, or those liable for smuggling, according to the procedures applicable to the collection of Dominial funds. Available or seized goods or means of transport shall serve as a guarantee for the required sums.

Chapter Seven

Section One

Procedure

Article 222:

A- A special court named " The Customs Court of First Instance " shall be formed, and shall be composed of a panel of three judges appointed by the Judicial Council according to the method of appointing civil judges, and presided by one of the appointed judges. If any of the judges on the panel is absent or is unable for any reason to assume responsibility, the Minister may delegate any other judge for the position.