

B- More than one judicial panel may be formed.

C- The court sessions shall be held in Amman, at a venue designated by the Minister, or shall be held at any other place the court deems appropriate. Court decisions shall be reached by unanimity or majority vote.

Article 223: Notwithstanding the provisions of any other Law, the Customs Court of First Instance shall have jurisdiction to:-

A- Hear cases involving smuggling crimes or what amounts thereto subject to the provisions of this Law.

B- Hear cases of crimes and offenses against the provisions of this Law, and the laws and regulations dealing with tolls, national production, exports and imports, investment promotion, and the general sales tax, and the regulations and instructions pursuant thereto.

C- Hear cases regarding the application of international trade agreements to which the Kingdom is party, and any dispute regarding the application of the laws and regulations mentioned in paragraph (B) of this Article.

D- Hear challenges to collection decisions issued according to the provisions of Article (208) of this Law

E- Hear objections to fining decisions issued in accordance with Article (208) of this Law.

F- Order detentions and releases in relation to the said crimes and offenses, according to the procedures provided for in the Code of Criminal Procedures. If a case has not been referred to the court, the Presiding Judge may ask the accused to provide bail, or face detention until the case is settled.

Article 224:

A- The Decisions of the Customs Court of First Instance may be appealed to a special Customs Appellate Court. The Appellate court shall be composed of a panel of three civil judges, appointed 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 unable for any reason to assume responsibility, The Minister may delegate any other judge for the position.

B- The court sessions shall be held in Amman, at the venue designated by the Minister, or the place deemed appropriate by the court.

C- Cases may be tried by the court with or without pleadings, and the decisions shall be reached by unanimity or majority of vote.

D- The period to appeal the judgement of first instance shall be thirty days from the date of notification with the decision, if the judgement is issued in default, or from the date of hearing the decision otherwise.

Article 225: The judgments of the court of appeal in legal and penal cases may be appealed to the court of cassation in the following cases:-

A- If the judgment amount is less than two thousand JDs.

B- If the point of contention in the other judgments involves a new or complicated legal issue, or an issues of general significance, and if the Appellate court grants leave to appeal to the court of Cassation.

The leave to appeal to the Cassation Court shall be submitted within 10 days of notification about the Appellate court's decision.

C- If the leave to appeal to the Cassation court is denied by the Customs Court of Appeal, the petitioner may submit a leave to appeal to the President of the Cassation Court within ten days of being notified of the refusal decision.

D- If the leave to appeal is granted either by the Customs Court of Appeal or by the President of the Cassation Court, the appellant must present the statement of Cassation within ten days of being notified of the leave to appeal.

Article 226:

A- Convicts may challenge default judgements within ten days of notification.

B- The appeal statement shall be submitted to the court which issued the judgment or the court of jurisdiction of the appellants residence, to be referred thereafter to the competent court.

C- The statement of cassation shall be presented to the Cassation Court or to the Court of Appeal which issued the judgment to be referred thereafter, along with the case file, to the Cassation Court. The period to appeal to the cassation court is thirty days from the date of hearing the decision, or from the date of notification for judgements by default.

## **Section Two**

### **Miscellaneous Provisions**

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#### **Article 227:**

A- The Attorney General's office shall be assumed by one or more public prosecutor(s) appointed by the Minister from amongst the law professionals of the Custom's Department who have been working at the Department for at least five years. The Attorney General shall have the right to cross examination, pleading, and appealing the decisions of the Customs Courts to the Appellate Court and Court of Cassation.

B- Notwithstanding the provisions of any other law, the services of anyone who worked as a member of a customs court or as a customs public prosecutor for two consecutive years before or after the coming into effect of the provisions of this Law, shall have the status of full judicial experience for the purposes of the Bar Association Law and the Judicial Independence Law.

**Article 228:** The customs courts shall not hear actions to bar claims regarding customs duties and other fees and taxes due on goods which are still in the possession of the Department and subject to clearance.

Law have not been collected, or have been only partly collected, the Department shall collect the duties and fine, or the outstanding sum thereof according to the Law for Collection of Dominial Moneys in effect, and within three years from the date of completion of the declaration.

B- Drawback claims or actions shall not be heard after the lapse of three years from the payment of duties, taxes or fines.

C- Cash guarantees of any kind shall devolve irrevocably to the Treasury if the persons concerned fails to submit the documents, and to meet the terms required for determining the status of such securities within the periods set in this Law. In any case, the outstanding balance after deductions are made for customs duties and other fees and taxes may not be claimed after the lapse of three years from the date of payment of the guarantee, unless the Department is responsible for delay.

D- The provisions of the two previous paragraphs shall not apply to guarantees paid for instituting action according to the Law.

Article 246: The Department may destroy the files, records, receipts, declarations, and other document of any date, after five years from the date of their expiry or from the time when they are last used, and shall not have to present such documents, or copies or transcripts thereof to anyone thereafter.

Article 247:

A-Criminal Action in the crimes and offenses provided for under this Law shall be prescribed after three years from the date of the crime or offense which is not prosecuted.

B- Penalty sentences pursuant to the provisions of this Law shall be prescribed if they are not implemented within five years from date of notification in the case of default judgements, and from the date of hearing the judgement.

C- The provisions and periods for prescription in the Civil Law shall apply to the Department's financial rights.

**Title Seventeen**  
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**General Provisions**  
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Article 248:

A- The Minister may grant ministries, government departments and official public institutions some exceptions from customs formalities in order to facilitate their work. This may include accepting as the customs value of goods imported by such entities, the value stated in the invoice, in addition to cost of transportation, insurance and any other necessary import costs, however, provided this does entail exemption from, or a reduction in the rate of, the duties and taxes provided for by the Laws in effect.

B- Upon the Director's recommendation, the Minister may sell to ministries, government departments, and official public institutions goods that devolve to the Treasury, and for the amount deemed appropriate by the Minister, or may assign such goods to such entities without consideration subject to the Cabinet's approval.

Article 249:

A- The Cabinet may issue the regulations needed for implementing the provisions of this Law.

B- The instructions issued pursuant to the provisions of this Law shall be published in the Official Gazette.

Article 250:

A- The Customs and Excise Law No. 1 for the year 1962, and amendments thereto shall be repealed. However the regulations and instructions issued pursuant thereto as well as the regulations and instructions issued pursuant to the temporary Customs Law no. 16 for the year 1983 shall remain operative unless repealed or amended under the provisions of this Law within six months at most.

B- The provisions of any other legislation shall be repealed to the extent that they conflict with the provisions of this Law.

Article 251: The Prime Minister and the Ministers shall be charged implementing the provisions of this Law.

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