

## Custom Law

### Law No. (20) of the Year 1998

#### Chapter I: Definitions

##### Definitions

- Article 1:** This Law shall be called The Customs Law of 1998 and shall come into force after the expiry of three months from the date of its publication in the Official Gazette.
- Article 2:** The following words and expressions used in this Law shall have the meanings assigned to them thereunder unless the context indicates otherwise
- Minister:** The Minister of Finance.
- Department:** The Jordan Customs.
- Director:** The Director General of the Jordan Customs.
- The Tariff, The Customs Tariff:** The schedule listing types of commodities, units of fees, categories of customs duties payable thereon, as well as the rules and notes included therein.
- The Customs Zone:** The area determined by the Minister in each seaport or airport or any other place where a customs house exists and authorized for performing all or part of the customs formalities
- The Customs Line:** The line which is identical to the political borders between the Kingdom and neighboring countries as well as coasts of seas surrounding the Kingdom
- The Customs Territory:** The part of lands or seas subject to customs control and measures specified in this law. Such customs territory comprises of:-
- A. The maritime customs territory which includes the sea area lying between coasts and the limit of the territorial water borders of the Kingdom
  - B. The land customs limit which includes the territory lying between coasts or land borders on one hand and an internal line on the other to be determined by a decision from the Minister and published in the official gazette
- Goods:** Every natural material, or animal, or agricultural, or industrial product including electrical energy
- Kind of Goods:** The nomenclature incorporated in the Customs Tariff list
- The Prohibited Goods:** Every commodity whose importation or exportation is prohibited in accordance with the provisions of this law or any other legislation
- The Specified Prohibited Goods:** The prohibited goods which the minister specifies through a decision published in the official gazette for the purpose of customs control
- Customs Value:** The value approved for goods pursuant to the provision of this law. Such value shall apply to all customs approved status unless provided otherwise

<b>Identical Goods:</b>	Means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical. Goods shall not be regarded as identical goods unless they were produced in the same country and by the same person as the goods being valued
<b>Similar Goods:</b>	Means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar. Goods shall not be regarded as similar goods unless they were produced in the same country and by the same person as the goods being valued
<b>The Monopoly Goods:</b>	Goods in respect of which a decree is issued by a competent authority granting exclusive importation or exportation by a certain party or to a certain party
<b>Sumptuary - Duty Goods:</b>	The goods which are specified by a decision from the director for the purpose of customs control and through a decision published in the official gazette
<b>Restricted Goods:</b>	Goods the importation or exportation of which is made conditional on securing a permit, a license, a certificate or any other document to be issued by the competent authority
<b>Customs Declaration:</b>	Declaration submitted to department, which specifies the distinctive features of declared goods, as well as the itemized quantities thereof in accordance with the provisions of this Law. The documents required by the law and which shall be attached to the customs declaration are deemed to be part of such declaration
<b>Declaring:</b>	The person making the customs declaration in his own name, or the person in whose name the customs declaration is made. Such person shall have the right to present the goods to customs and complete customs procedures
<b>Clearance Agent:</b>	Every person whose job, under the provisions of this Law, is to prepare, sign and present customs declarations to the department and complete the necessary procedures related to the clearance of goods on behalf of others
<b>Store:</b>	The place or the building designated for the temporary storage of goods pending withdrawal under the relevant customs status, whether such a store is operated directly by the department or through a state/non state public agency or operating agencies
<b>Operating Agency:</b>	The department or any other natural or legal person undertaking responsibility for the storage, portage or stacking of goods as safeguarding the integrity of packages in return for specified fees and under customs supervision
<b>Warehouse:</b>	The area or the building where the goods are stored under the supervision of the department pending the collection of duties in accordance with the provisions of this law
<b>Transporter:</b>	The person who owns the means of transportation or anyone acting on his behalf
<b>Designated</b>	The routes appointed by the minister for the transport of goods imported into

- Routes:** or exported from the kingdom or passing through it under a decision to be published in the official gazette
- Article 3:** The provisions of this law shall be applicable to lands subject to the kingdom's sovereignty and to its territorial waters
- Article 4:** Every commodity which passes the customs line upon entry or exit shall be subject to the provisions of this Law

## Chapter Two: Scope of the Department's Function

<b>Article 5:</b>	The department shall exercise its duties within customs zone and customs limit. Its powers may also extend over the kingdom's territories and territorial waters within the conditions prescribed in this law.
<b>Article 6:</b>	Customs houses and checkpoints shall be established and canceled by a decision made by the Minister and published in the official gazette.
<b>Article 7:</b>	Powers of customs houses and business hours thereof shall be specified by a decree of the director
<b>Article 8:</b>	Subject to the provisions of the special Articles relating to examination and inspection of goods, it shall not be permitted to carry out the customs formalities except at the competent customs centers in accordance with the provisions of the previous Article.

## Chapter Three - Factors on Basis of Which Import Or Export Duties are Applied

### Chapter One Factors on Basis of Which Import Or Export Duties are Applied

<b>Article 9:</b>	Notwithstanding the provisions of any other law or legislation, the goods entering the kingdom shall be subject to the customs duties prescribed in the customs tariff and the other due fees and taxes except the goods excluded under the provisions of this Law or the provisions of the encouragement of investment Law or any concession Law or any international agreement.
<b>Article 10:</b>	The duties of the customs tariff shall be either advalorem ( in percentage of value of goods ) or qualitative ( a lump sum for each unit of the commodity). The fees of the tariff could be both advalorem and qualitative for the same kind of goods.
<b>Article 11:</b>	The ordinary customs tariff shall be applied to goods from all countries, subject to provisions of article 12 of this law.
<b>Article 12:</b>	Preferential Tariff duties shall apply to goods originating in countries bound up with the Kingdom by agreements granting preferential statuses pursuant to such agreements.
<b>Article 13:</b>	<p>A. The council of ministers shall form a senior customs committee from those who are well-experienced where the minister shall be the chairmen. Its duty is to give consultation in respect of whatever may help in achieving the purposes of this law.</p> <p>B. A council called customs tariff council shall be formed and consist of: minister of finance as chairman, minister of trade and industry, minister of supply and the director as members.</p>
<b>Article 14:</b>	Customs Tariff schedules shall be issued, and customs duties shall be imposed, amended, canceled and the effective date thereof shall be determined by a decision from the council of ministers upon recommendation from the customs tariff council. The decision shall be published in the official gazette.

<b>Article 15:</b>	<p>Upon recommendation of the customs tariff council, the council of ministers shall decide to:</p> <ul style="list-style-type: none"> <li>A. Impose compensating fees on some imported goods.</li> <li>B. Take the necessary measures including quotas to counteract measures taken by some countries which are harmful to national economy.</li> <li>C. Take measures provided for in this article in compliance with safeguarding national economy to the extent that the council of ministers deems necessary</li> </ul>
<b>Article 16:</b>	<p>Imported goods declared for free circulation or for re- export and goods coming from free zones and duty-free shops to be submitted for local consumption shall be subject to the customs tariff duties in force at the date of registering their customs declarations at customs houses.</p>
	<p>Those goods intended for re-exportation and on which customs duties have been paid before wholly entering the customs zone, the part of those goods which has not yet entered shall be subject to the tariff in force upon entering the customs zone.</p>
<b>Article 17:</b>	<p>The declarant may, upon a written request from the owner of the goods, apply for the director's approval to subject goods declared for local consumption to the tariff classification of the highest rate.</p>
<b>Article 18:</b>	<ul style="list-style-type: none"> <li>A. When duties on goods stored in the warehouse are due for collecting by reason of expiry of the deposit delay period and failure to extend it, the provisions of the tariff in force at the time of expiry of the deposit delay period shall be applied.</li> <li>B. The goods withdrawn illegally from the warehouse or those goods found short upon reviewing the warehouse's account shall be subject to the tariff in force at the date of the last withdrawal from the warehouse or the date at which the shortage was discovered or the date of its occurrence if this was possible to determine depending on whichever higher in duties.</li> </ul>
<b>Article 19:</b>	<p>Pending goods with duties under guaranteed undertakings which have not been presented to the department shall be subject to the tariff in force at the date of the registration of these undertakings or the date of the expiry of the granted periods depending on whose duties are higher, while delay goods with pending duties whose declaration has been presented to the department by the concerned person with the aim of submitting them for consumption shall be subject to the tariff in force at the date of the registration of this declaration relevant to their submittal for consumption.</p>
<b>Article 20:</b>	<p>Smuggled goods or goods treated as being smuggled shall be subject to the tariff duties in effect at the date of the discovery or occurrence of he smuggling if determinable, or the date of the compromise settlement, whichever is higher.</p>
<b>Article 21:</b>	<p>The Tariff in effect at the date of the sale shall be applied to goods sold by the department to be submitted for consumption in accordance with the provisions of this Law.</p>
<b>Article 22:</b>	<p>The Tariff in force shall be applied on goods subject to advalorean rates in accordance with their estimated value under their present condition unless the tariff states otherwise. Concerning goods subject to qualitative rates, the said</p>

	rate shall be levied regardless of conditions of goods unless the department is convinced that the damage of goods is a result of an accident or force majeure in which case the rate of the damage caused to the goods is deducted from the qualitative rate. The rate of such damage shall be determined by a decision from the director upon recommendation of the special committee provided for in article 80 of this law.
	The declarants shall have the right to contest the director's decision before the customs court within the period prescribed in the above-mentioned article.
<b>Article 23:</b>	Provisions of articles 16 - 22 of this law shall be applied to all the other fees and duties which the department levies unless otherwise is prescribed by another Law.

## Chapter Two

### Distinctive Characteristics of Goods

#### Section 1: Origin Of Goods

##### A- Nonpreferential Origin

<b>Article 24:</b>	<p>The origin of goods is their producing country. The source of goods is the country from which they were directly imported. The commodity produced in a certain country is that which is wholly produced or acquired in such country including:-</p> <ol style="list-style-type: none"> <li>1. Mineral products.</li> <li>2. Plant products.</li> <li>3. Live animals.</li> <li>4. Derivatives of live animals.</li> <li>5. Fishing and / or hunting products.</li> <li>6. Maritime fishing products and other products acquired from the sea, outside the territorial water of a country, by fishing boats registered in the country concerned and raising said country's flag.</li> <li>7. Goods produced or acquired on board industrial ships from the products mentioned in item f of this Article, and which are originated in that country, provided that such ships are registered in said country and raising its flag.</li> <li>8. products taken from the sea - bed or the underneath soil thereof outside the territorial water provided that said country has special rights to exploit the sea - bed or the underneath soil mentioned above.</li> <li>9. Waste products derived from manufacturing operations and used materials, if collected therein and are fit only for re-covering raw materials.</li> <li>10. Goods produced in that country exclusively from goods referred to in items (A) to (I) or from their derivatives at any production stage.</li> </ol>
<b>Article 25:</b>	<p>A. Goods, the production of which involves more than one country, are considered to be of an origin of the country where the final processing of such goods takes place, provided that the production shall be done in a project prepared to that effect which will result in the manufacture of a new product.</p> <p>B. Goods imported from a country other than that of origin shall be</p>

	<p>subject, after being submitted for consumption in said country, for the Customs Tariff applied to goods of the country of origin or source whichever of them is higher.</p> <p>C. Goods which undergo additional processing in a country other than that of origin, shall be subject to the Customs Tariff applied to goods of the country of origin or country of manufacture, according to the processing degree, and in accordance with the basis provided for in paragraph (A) of this Article.</p>
<b>Article 26:</b>	<p>A. Imported goods shall be subject to prove their origin. The conditions of proving the origin and the exemption cases thereof shall be determined by a decision from the Minister upon recommendation from the Director.</p> <p>B. The Department shall have the right to request additional evidence to prove the origin of goods in case of doubting the authenticity of the presented certificate of origin.</p>
<b>B- Preferential Origin</b>	
<b>Article 27:</b>	The rules on preferential origin shall be determined and implemented in accordance with agreements concluded between the Kingdom and other parties and which provide for the granting of preferential tariff treatment.
<b>Section 2: Customs Value</b>	
<b>Article 28:</b>	<p>A. Customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods, when bought, provided:-</p> <ol style="list-style-type: none"> <li>1. That there are no restrictions as to the disposition or use of the goods other than restrictions which are provided for in this Law or any other Law or restrictions which limit the geographical area in which the goods may be resold or those which do not substantially affect the value of the goods.</li> <li>2. That the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued.</li> <li>3. That no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provision of paragraph (F) of this Article.</li> <li>4. That the buyer and seller are not related.</li> </ol> <p>B. Persons, either being natural or legal, shall be deemed to be related only if:--</p> <ol style="list-style-type: none"> <li>1. They are officers or directors of one another's business.</li> <li>2. They are legally recognized partners in business.</li> <li>3. They are employer and employee.</li> <li>4. Any person directly or indirectly owns not less than 5 percent of the outstanding voting stock or shares.</li> <li>5. One of them directly or indirectly controls the other.</li> <li>6. Both of them are directly or indirectly controlled by a third</li> </ol>

person.

7. Together they directly or indirectly control a third person.

8. They are members of the same family up to the third degree.

C. The fact that the buyer and the seller are related within the meaning of paragraph B of this Article shall not in itself be grounds for regarding the transaction value as unacceptable provided that the relationship did not influence the value.

D. In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph (A) whenever the importer demonstrates that such value closely approximates to one of the following test values of goods imported within 90 days before or after the date of importation:-

1. The transaction value in sales of identical or similar goods to buyers unrelated to the sellers for export to the Kingdom.

2. The customs value of identical or similar goods as determined under the provisions of paragraph (C) or (D) of Article 30.

E. In applying the test values mentioned in paragraph (D) of this Article, due account shall be taken of demonstrated differences in commercial levels, quantity levels and costs provided for in paragraph (F) of this Article.

F. In determining the transaction value, the following costs shall be added to the extent that they are not included in the price actually paid or payable for the imported goods:-

1. Commission and brokerage, except buying commission.

2. The cost of containers which are treated as being for customs purposes part of the goods.

3. The cost of packing whether for labour or materials.

4. The value of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production of the imported goods:-

- Materials, components and parts incorporated in the imported goods.

- Tools, dies and molds used in the production of the imported goods.

- Materials consumed in the production of the imported goods.

- Engineering, development, artwork, design work, and plans and sketches carried out elsewhere than in the Kingdom and necessary for the production of the imported goods.

5. Royalties and license fees of using the concession right related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods.

6. The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

7. The cost of transport of the imported goods to the port or place

	<p>of importation.</p> <p>8. Loading, unloading, handling and insurance charges associated with the transport of the imported goods to the port or place of importation.</p> <p>G. No additions shall be made to the price actually paid or payable in determining the transaction value except as provided in paragraph (F) of this Article. Additions to the price actually paid or payable shall be made only on the basis of objective and quantifiable data, otherwise it will be impossible to determine the transaction value under this Article.</p> <p>H. When the Jordan Customs has reasonable reasons to doubt the truth of the produced documents, despite the conformity of the provisions of this Article, it shall communicate to the importer, in writing if requested, its grounds for doubting the truth or accuracy of the presented documents and the importer shall be given a reasonable opportunity to respond. In case the importer fails to present the evidence acceptable by the Department within the given period, then the provisions of Articles (29,30 31) shall be applied successively.</p>
<b>Article 29:</b>	Whenever the customs value cannot be determined under the provisions of Article 28, then it shall be determined in accordance with items (A-D) of Article 30: according to the order shown therein and by applying methods successively until determining the customs value in accordance with the first possible method. At the request of the importer and the Department's approval, the order of application of items (D) and (C) Article 30 may be reversed.
<b>Article 30:</b>	<p>The customs value shall be:-</p> <p>A. The transaction value of identical goods sold for export to the Kingdom and exported at or about the same time as the goods being valued. In applying this Article, differences in commercial level, quantity, distance and means of transport shall be taken into account. If, when applying this item, more than one transaction value of identical goods is found, the lowest of these values shall be used to determine the customs value of the imported goods.</p> <p>B. The transaction value of similar goods sold for export to the Kingdom and exported at or about the same time as the goods being valued. In applying this Article, it shall be taken into account the discrepancies arising from differences in commercial level, quantity, distances and modes of transport. If, in applying this item, more than one transaction value of similar goods is found, the lowest of such values shall be used to determine the customs value of the imported goods.</p> <p>C.</p> <ol style="list-style-type: none"> <li>1. If the imported goods or identical or similar imported goods are sold in the Kingdom in the condition as imported, the customs value of the imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, but before the expiration of 90 days after such importation, to persons who are not related to the persons from whom they buy such goods, provided that deductions must be made in the commissions</li> </ol>



	<p>usually paid in the Kingdom or agreed to be paid and the additions usually made for profit and general expenses of goods of the same class or kind regardless of their origin, and in the usual costs of transport and insurance incurred within the Kingdom, as well as in the customs duties and the other fees and taxes and other national taxes payable by reason of the importation or sale of the goods in the Kingdom.</p> <p>2. If neither of the goods provided for in paragraph (C/1) of this Article are sold in the condition as imported, then the customs value shall be based on the unit price at which the imported goods, after further processing, are sold. Due allowance shall be made for the value added by such processing and the deductions provided for in the foregoing paragraph.</p> <p>D. The customs value of imported goods under the provision of this item shall be based on a computed value. Computed value shall consist of the sum of:-</p> <ol style="list-style-type: none"> <li>1. the cost or value of materials and fabrication or other processing employed in producing the imported goods.</li> <li>2. an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the Kingdom.</li> <li>3. wages, cost and expenses provided for in items 7-8 paragraph (F) of Article 28.</li> </ol>
<b>Article 31:</b>	<p>A. Where it is impossible to determine the customs value under the provisions of Articles 28, 29, 30, then it shall be determined by directives issued by the Minister and shall be published in the Official Gazette.</p> <p>B. If the importer so requests, the importer shall be informed in writing of the customs value determined and the methods used to determined such value.</p> <p>C. Every declaration should be accompanied by an original list (invoice) attested by the chamber of commerce of the city where commodity has originated or by any agency acceptable for the Department confirming the authenticity of prices and origin. These documents shall also be attested by the Jordanian Consulate Missions and in case these Missions are not existing it would be sufficient to attest them by chambers of commerce or official bodies.</p> <p>D. The Director may allow the completion of formalities of clearing the commodity without the presentation of the attested lists and the required documents in return for cash guarantee not exceeding 2% or a bank security not exceeding 4% of commodity value for each document, provided that this deposit shall be refunded to payer as soon as he presents the attested lists and the required documents within (60) days of date of payment.</p> <p>E. The attested list or whole or part of terms thereof may be disregarded in accordance with instructions issued by the Minister for this purpose upon recommendation from the Director, where cases of disregared to</p>

	<p>that list shall be determined and published in the Official Gazette.</p> <p>F. Where the declared value is calculated in foreign currency, it shall be converted into local currency. The conversion shall be made on basis of rate of exchange duly published by the Central Bank on date of registering the declaration.</p> <p>G. The Department shall have the right to request the documents, contracts, correspondences and others related to the transaction, including documentary credits.</p> <p>H. Commodity kind shall be written in Arabic, in compliance with the customs tariff, on the invoices issued in foreign language.</p>
<b>Article 32:</b>	<p>The value declared in export is the value of the goods at the time of the registration of the customs declaration added to it all the expenses incurred up to the time of the commodity's arrival at the border. This value shall not include:</p> <p>A. The duties and taxes imposed on exportation if existed.</p> <p>B. The local taxes and others refundable upon export.</p>
<b>Section 3: Kind</b>	
<b>Article 33:</b>	<p>A. For the purposes of determining the kind, decisions of analogy and classification of goods not mentioned in Customs Tariff schedules shall be issued by a decision by the Minister upon recommendation of the Director and in pursuance of rules stated in the schedule. These decisions shall be published in the Official Gazette.</p> <p>B. Subject to explanatory notes of Tariff issued by the World Customs Organization, additional and applicable terms of Tariff shall be issued by the Director by decisions in which he shall determine their effective date. Such decisions shall be published in the Official Gazette.</p>

## Chapter Four: Entering and Leaving of Goods

### Chapter One

#### Presentation of Goods to Customs Authorities

**Article 34:** A summary declaration shall be presented for each commodity entering the Kingdom or leaving therefrom. Such goods shall be presented without delay to the customs authorities at the nearest customs house as specified by the Department.

### Chapter Two

#### Prohibition and Restriction

**Article 35:** Ships of whatever load capacity shall be forbidden from anchoring at seaports other than those assigned for them except under a maritime emergency as a result of a force majeure. In such case, the captain of the ship shall inform the customs house or security post without any delay.

**Article 36:** The ships whose load capacities are less than two hundred maritime tones each shall be forbidden from ferrying, within the sea customs limit, restricted or prohibited goods or goods subject to heavy duties or the specific prohibited goods prescribed in Article 2 of this Law.

**Article 37:** Ships of load capacity less than two hundred maritime tones each and which ferry goods mentioned in Article ( 36 ) of this law shall be denied entry into the sea customs zone and shall also be forbidden from sailing inside the zone or changing their course inside it except under conditions created by maritime emergency or force majeure. In such case, the captain shall inform the nearest customs center or security post without any delay.

**Article 38:** Airplanes shall be forbidden from taking off or landing at airports where no customs houses are available except under force majeure. In such case the captain shall at once inform the nearest customs house or security post and submit a report on that to the Department attested by the party which was notified.

**Article 39:**

- A. The specified prohibited goods shall be seized even if they were declared by their real nomenclature unless they were licensed in advance to enter or leave the country.
- B. Other prohibited goods whose real nomenclature are declared shall not be seized but shall be returned to outside or inside the Kingdom whenever necessary.
- C. The official customs formalities shall not be allowed for any commodity whose importation or exportation depends on the issue of a license or permit or a certificate or any other document before obtaining the required document.

**Article 40:** Foreign goods which carry marks, names or signs which may suggest that they are locally produced whether on the products or their pickings or their rapings, shall be considered as prohibited. The prohibition shall be also applicable in conditions where duties are outstanding.

**Article 41:** The entry of foreign goods which do not meet the terms incorporated in the Laws and regulations for the protection of origin and ownership shall be forbidden unless the pertinent authorities agree to remove such prohibition.

**Article 42:** The Director may impose special rules for the packing of certain goods for the purposes of simplifying inspection procedures.

### Chapter Three

#### Sea Transport

**Article** A. Every commodity arriving by sea shall be registered in the cargo Manifests

**43:** even if the commodity is to be dispatched to free zones.

B. One Manifest shall be prepared for full cargo to be signed by the ship master or its agent at the port of loading, and should include the following information:-

1. Name of the ship, nationality and registered tonnage.
2. Kinds of goods and their total weight and the weight of unpacked goods if there were any. If the goods are prohibited they should be mentioned by their real nomenclature.
3. The number of packages and pieces and description of their covers, marks and numbers.
4. Name of the shipper and consignee.
5. The harbors from which the goods were shipped.

C. Upon entering the customs zone, the captain of the ship must submit, at the first request from the Department's officials, the original cargo manifest for endorsing and deliver a copy thereof to the Department's officials.

D. Upon the entry of the ship into the harbor the ship's captain should deliver the following to the customs house:

1. The cargo manifest and its preliminary translation when necessary.
2. The manifest of supplies in the ship, and the crew's luggage and belongings.
3. A list of the passengers names
4. A list of the goods which will be unloaded at this harbor.
5. All documents and bills of lading which the Department may request for the purpose of applying customs regulations.

E. The manifests and documents shall be presented within thirty six hours of the ship's entry into the harbor. Official holidays are not to be included in this period.

F. The Director shall determine the form of the cargo manifest as well as the number of copies which should be presented.

**Article 44:** Should the manifest belong to a ship which does not make regular trips or has not a shipping agent at the Jordanian harbors or if it is a sailboat, it should be endorsed as thus by the customs authorities at the shipment harbor.

**Article 45:**

A. Cargoes of ships and all other water means of transport shall not be unloaded except at the premises of harbors which include customs houses. The unloading of any commodity or its transfer from one ship to another shall not be permitted except through a written approval from the concerned customs house and in the presence of its officials.

B. The unloading and transfer from one ship to another shall be carried out during office hours and within the conditions determined by the

Department.

**Article 46:** Subject to the provisions of Article 71 of this Law, the master of the ship or its representative or agent shall be responsible for any shortfall in the number of pieces or packages or the contents thereof, or in the quantity of unbound, loose or bagged goods until the delivery of such goods at Customs stores or warehouses or by the owners thereof, where they are allowed to take said delivery. The Director shall have power to issue directives specifying tolerance percentage, in relation to any excess or shortfall, in respect of unbound loose or bagged goods, as well as the percentage of partial shortfall in goods due to forces of nature or weak packages causing the contents thereof to break loose. Such directives shall be published in the official Gazette.

**Article 47:** In the event of any shortfall in the number of pieces or packages unloaded, compared to the contents of the freight declaration ( cargo manifest ), or shortfall in the quantities of unbound, loose or bagged goods exceeding the tolerance percentage specified in the directives issued by the Director, the master of the ship or his representative shall justify such shortfalls through supporting documentation which confirms that such shortfall existed outside the maritime customs territory. Should it prove impossible to immediately submit such evidence, the captain or his representatives shall be granted a period of six months, from the date of drawing the report or receipt of delivery, to submit such evidence, following the submission of a bond guaranteeing the rights of the Department. The Director shall have the power to issue directives as to how reports of receipt deliveries shall be drawn and the extension periods granted therein. Such directives shall be published in the Official Gazette.

## Chapter Four

### Land Transport

**Article 48:** The goods imported by land should be driven from the border to the nearest customs house. The transporter should adhere to the appointed routes leading directly to this customs house. The transporter of the goods shall be forbidden from overpassing the customs center without a license or depositing the goods in other buildings and places before driving them into this house.

**Article 49:**

- A. The transporter of the goods and the escorts thereof shall present upon their arrival at the customs house a bill of lading or a document which substitutes the cargo manifest signed by the driver of the transport means and the representative of the transport company if there is such a company and prepared in accordance with terms prescribed in Article 43 of this Law, and added to it the value of the commodity. When necessary, the Director may decide on some exceptions from this rule.
- B. The bill of lading or the document shall be accompanied by documents confirming its contents in accordance with the terms determined by the Director.

## Chapter Five

### Air Freight

**Article 50:** When crossing the Kingdom's borders, airplanes shall fly within the air routes appointed for their flight.

**Article 51:** The goods transported by the airplanes should be recorded in a cargo manifest signed by the pilot and prepared in accordance with the terms prescribed in Article (43) of this Law.

**Article 52:** The pilot should present the cargo manifest and other lists prescribed in Article ( 43 ) of this Law to the Department's staff upon their request. He shall also deliver these documents to the airport customs houses, together with translated copies when necessary, immediately following the airplanes arrival.

**Article 53:** It shall be forbidden to unload the goods or throw them out of the planes during flight. The pilot, however, may order the throwing of the goods if this was necessary for the safety of the plane. In such a case, he shall inform the Department upon landing.

**Article 54:** The provisions of Articles 45, 46, 47, of this Law shall apply to land and air transport. Drivers, pilots and transport companies shall be responsible for any shortfall in case of land and / or air transport.

## Chapter Six

### Mail and Postal Parcels Transport

**Article 55:** The importation or exportation of goods through maile or by postal parcels shall be carried out in accordance with Arab and international postal agreements as well as the internal legal provisions in force.

## Chapter Seven

### Export and Re- Export

**Article 56:** Every ship or car or plane or any other transport means, whether loaded or not, shall be forbidden from leaving the country before presenting to the Department a manifest corresponding to the rules of Article 43 and obtaining a departure permit except in cases of exclusions given by the Department.

**Article 57:** Goods intended for exportation should be brought to the concerned customs house and a detailed declaration of them should be submitted. Transporters heading to the land borders are forbidden from bypassing customs houses without obtaining departure permits or taking routes which enable them to evade these houses. The rules decided by the Department shall be observed with regard to the goods which are subject to the control of the customs zone.

**Article 58:** Foreign goods entering the Kingdom may be re - exported abroad or to a free zone in accordance with the conditions, procedures and guarantees determined by the Director.

**Article 59:** Authorization may be given in certain cases to transfer goods from one ships to another or to take out goods not brought into stores from quays to ship boards according to conditions determined by the Director.

## Chapter Eight

### Common Provisions

- Article 60:**
- A. The manifest or its substitute should not include several sealed parcels or parcels put together in any way to look as if they were one parcel. Instructions issued by the Director shall be applied with regard to containers, crates and trailers.
  - B. The Director or whomever he authorizes may permit that single consignments of goods be divided when there are reasons justifying the partition provided that no loss whatsoever be sustained by the Treasury. The Director shall have the power to issue directives to this effect.

## Chapter Five: Customs Clearance Stages

### Chapter One

#### Customs Declarations

<b>Article 61:</b>	<p>A. Upon clearing any commodity, even when exempted from duties and taxes, a customs declaration shall be presented to the customs house, such declaration shall be organized:-</p> <ol style="list-style-type: none"> <li>1. In writing.</li> <li>2. By using information or data processing method whenever such method is required and in accordance with directives issued by the Director. The provisions applied to the written declaration shall apply to this kind of declaration as well.</li> </ol> <p>B. The Director shall specify the forms of declarations and the media for their submission, in addition to the number and princes of copies, the information they must contain, the documents which shall be attached to the declarations as well as the information contained in such documents.</p>
<b>Article 62:</b>	The detailed customs declaration should only contain the goods mentioned in one manifest only except in cases determined by the Director.
<b>Article 63:</b>	The declaration should not mention several sealed packages or packages assembled in any way to look as if they form one unit. The directives issued by

	the Director with regard to the containers, pallets and trailers shall be observed.
<b>Article 64:</b>	<p>The declarant, upon his request, is allowed to amend one or more of the items of the declaration after being accepted by Customs, provided that such amendment shall not result in making the declaration apply to goods other than that originally covered therein. However, the amendment shall not be allowed if the request was submitted after customs authorities have already carried out any of these formalities:</p> <ol style="list-style-type: none"> <li>1. Informing the declarant that they intend to examine the goods.</li> <li>2. Decided that the items or details in question are incorrect.</li> <li>3. Released the goods.</li> </ol>
<b>Article 65:</b>	<p>A. Goods entering the Kingdom shall be admitted under any of the following customs procedures:-</p> <ol style="list-style-type: none"> <li>1. Free circulation</li> <li>2. Transit</li> <li>3. Warehousing</li> <li>4. Deposit in free zones.</li> <li>5. Temporary admission</li> <li>6. Admission for processing purposes.</li> </ol> <p>B. Goods may be transferred from a certain customs procedure to another upon the Department's approval and in accordance with procedures determined by the Director.</p>
<b>Article 66:</b>	<p>A. The customs authorities may cancel the registered declaration of which the due duties and taxes are not paid or those not completed, after the elapse of 15 days from the date of registration, due to reasons connected with the person who submitted them.</p> <p>B. The Department may agree to the cancellation of the declarations upon a request from the person who submitted them as long as due duties and taxes have not been paid. In case of a violation, cancellation shall not be allowed until such violation has been settled, however, amending the rates of duties and taxes or changing the exchange price of foreign currencies shall not result in refusing the cancellation application.</p> <p>C. In all these cases, the Department shall have the right to request inspection of the commodity in the presence or absence of the declarant after duly advising him with the date of such inspection.</p>
<b>Article 67:</b>	The declarants or their representatives may examine their goods before presenting the declaration. They can also take samples of the goods when necessary after obtaining the Department's permission and provided that this is carried out under the Department's supervision. Those samples shall be subject to due duties and taxes.



<b>Article 68:</b>	People other than the declarants or their representatives shall not be allowed to examine the declaration with the exemption of competent judicial and official authorities.
<b>Chapter Two</b>	
<b>Inspection of Goods</b>	
<b>Article 69:</b>	Following the registration of the customs declaration the customs official concerned shall inspect goods wholly or partly according to the directives issued by the Director.
<b>Article 70:</b>	<p>A. Inspection of the goods shall be conducted at the customs zone. However, the inspection shall be allowed to be conducted outside the zone upon the request of the pertinent person and on his account and in accordance with the directives set by the Director.</p> <p>B. The transfer of goods to the inspection place and the opening and packing of the packages and all other steps required for the inspection process shall be paid for by the person who presented the declaration and on his responsibility.</p> <p>C. Goods deposited in stores or in places set for inspection may not be transferred without the approval of the Department.</p> <p>D. Those involved in the transfer of goods and presenting them for inspection should be acceptable by the Department.</p> <p>E. It shall not be permitted for any person to enter the stores and warehouses and the barns and shelters and yards prepared for the storing or depositing the goods for inspection without the approval of the Department.</p>
<b>Article 71:</b>	<p>The inspection shall be carried out in the presence of the person who presented the declaration or his representative. When a decrease in the contents of the packages occurs, the responsibility thereof shall be defined as follows:</p> <p>A. If the packages were brought into the stores and warehouses in a apparent sound condition under which the decrease is certain to have occurred in the country of origin before shipment, then prosecution of the decrease shall be dropped.</p> <p>B. If the packages brought into stores or warehouses were in apparent unsound condition, the investing body of these stores and warehouses together with the Department and the transport company should record such condition in the delivery report and check the weight, contents and number. The investing body should also take the necessary measures to</p>

	<p>secure the packages preservation. The responsibility in this case shall be borne by the transporter unless there is a reservation in the manifest endorsed by the customs authorities of the country of origin and in this case prosecution of the matter shall be dropped.</p> <p>C. If the packages were entered in apparent sound condition and became under suspicion after entering stores and warehouses, the responsibility lies on the investing body when a decrease or replacement is confirmed.</p>
<b>Article 72:</b>	<p>The Department authorities may open the packages for inspection upon suspicion of the existence of prohibited goods or goods which contravene the contents of the customs documents. The Department can do this in the absence of the person concerned or his representative if he refrains from attending the inspection at the specified time after being duly notified. When necessary, the Department may carry out the inspection before informing the person concerned or his representative provided that the inspection is carried out by a committee formed for this purpose. The committee shall prepare a verbal process on the result of the inspection.</p>
<b>Article 73:</b>	<p>The Department shall have the right to analyze the goods by an authorized analyst so as to check the kind or specifications of the commodity or its compliance with the legislations in force.</p>
<b>Article 74:</b>	<p>The Department and the person concerned may object to the result of the analysis before the special committee prescribed in Article (80) of this Law.</p>
<b>Article 75:</b>	<p>A. Should the other legal provisions in force require the availability of special terms and specifications for the goods and this in turn required the carrying out of the analysis or the inspection then this should be done. The Director shall have the right to release the goods in return for the necessary guarantees which insure that they will not be dealt with except after the result of the analysis has been obtained.</p> <p>B. It shall be allowed to release the goods before the result of the analysis is known if the aim of the analysis is to apply the customs tariff and payment by the commodity owner of the duties on the basis of the highest rate of the tariff which shall be held in trust until the result has been obtained.</p> <p>C. The Director shall have the right to destroy the goods which the analysis or the examination proves to be harmful and are not in conformity with the authorized specifications. Costs of the destruction shall be paid by the owners of the goods and in their presence or presence of their representatives. They may, If they wish, re-export the goods within a period determined by the Director. In case they fail to attend or re-export after being informed in writing, the destruction shall be carried out at their expense and the necessary verbal - process on that shall be prepared.</p>

<b>Article 76:</b>	Packings of the goods subject to an ad valorem tariff shall be subject to the duties imposed on their contents of goods. The Minister, upon the recommendation of the Director, may issue a decision defining the cases in which the fees and duties imposed on the covers shall be collected separately from those imposed on their contents of goods and in accordance with provisions of their relevant tariff. The decision shall apply to the goods subject to an ad valorem or specific tariff or subject to reduced duties or exempted from customs duties.
<b>Article 77:</b>	Should the Department be unable to check the accuracy of the contents of the declaration through the examination of the commodity or the submitted documents, it shall have the right to stop the examination and request the submission of the documents which provide the necessary elements of confirmation provided that all measures shall be taken to shorten the period of stay.
<b>Article 78:</b>	Fees and duties shall be collected in accordance with the contents of the declaration, however, if the result of the examination showed a discrepancy between such result and the contents of the declaration, the fees and duties shall be collected on the basis of this result without violating the right of the Department to pursue the collection of the required due fines in accordance with the provisions of this Law.
<b>Article 79:</b>	When necessary, the customs authorities and owners of goods or their representatives shall have the right for re-inspection in accordance with the provisions of Articles 69 - 78 of this Law.

### Chapter Three

<b>Article 80:</b>	<p>A. The Minister shall designate a special committee to discuss disputes concerning the value, origin, characteristics or tariff classification of goods. Said committee shall consist of three of senior officials of the Department.</p> <p>B. In case of a dispute between the declarants and the Department, such dispute shall be referred to said committee which may consult the opinions of experts and technicians whose help it may seek.</p> <p>C. The Director shall issue his decisions upon recommendation of the committee.</p> <p>D. The Director's decisions may be contested before the Customs Court within 15 days from the date of notification thereof.</p> <p>E. The goods may be delivered prior to the settlement of the dispute</p>
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	<p>mentioned in paragraph a of this Article. Samples of the goods in question shall be kept with the Department according to the terms, rules and guarantees specified by the Director.</p> <p>F. Customs duties and other fees and taxes not included in the dispute shall be collected for the revenue. While customs duties and other fees and taxes in question shall be levied by a deposit or a bank security bond until settling the dispute.</p>
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## Chapter Four

### Special Terms for Travellers

<p><b>Article 81:</b></p>	<p>A. Declarations and inspection shall be carried out at Customs Centers concerning traveller's effects and belongings in accordance with the procedures and regulations determined by the Director.</p> <p>B. Despite the provisions of this Law, Customs duties shall be levied on goods in the possession of passengers in accordance with the duty rates decided by the Minister upon recommendation from the director by regulations issued for this purpose. These regulations shall specify the conditions and procedures required for the application of the provisions of this Article and the types of goods to which it shall be applicable.</p>
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## Chapter Five

### Payment of Duties and Taxes and Withdrawal of Goods

<p><b>Article 82:</b></p>	<p>A. Goods are the security for duties and taxes and shall not be withdrawn except after the completion of customs formalities and payment of duties and taxes in accordance with the provisions of this Law.</p> <p>B. Subject to the principle of civil and joint liability provided for in this Law, the importer shall be in charge of payment of the determined customs duties and other fees and taxes.</p> <p>C. The provisions related to withdrawal of goods before payment of duties and taxes, in addition to conditions and guarantees to be submitted for withdrawal of those goods in case of emergency, as well as the provisions related to the calculation of duties and taxes and those related to receipts under which duties and taxes are levied and other provisions related to this chapter shall be determined by directives issued by the Minister.</p>
<p><b>Article 83:</b></p>	<p>However, taxable persons may withdraw their goods before the final assessment of due duties and taxes against a bank or a cash guarantee and under the conditions and rules determined by the Director.</p>

<b>Article 84:</b>	<p>A. The customs authorities may, by the Director's approval and after releasing the goods, examine the customs and commercial documents and data relating to the import or export operations in respect of the goods concerned. Inspection and examination of goods may be carried out at the premises of the declarant, or any other person directly or indirectly involved in the said operations in a business capacity within a period not exceeding three months from the date of releasing those goods.</p> <p>B. Where revision of the declaration or post - clearance examination indicates that the provisions governing the customs procedure provided for in this Law have been applied on the basis of incorrect or incomplete information, the customs authorities shall, in accordance with the provisions laid down, take the measures necessary to regularize the situation, taking account of the new information available to them.</p>
<b>Article 85:</b>	In exceptional conditions determined by the Council of Ministers, it shall be permitted to withdraw the goods in return for special guarantees and under conditions determined by a decision from the Minister. These goods shall be subject to the customs duties and other fees and taxes in effect at the date of their withdrawal.
<b>Article 86:</b>	The Department's officials charged with the collection of duties and taxes shall give receipts for these duties and taxes written in the name of the importer and in the form defined by the Minister. Settlements of the refundable duties and taxes which need to be refunded shall be prepared in the name of the importer after presenting the receipt given to him or a copy thereof when necessary.
<b>Article 87:</b>	The customs declaration of goods imported by the Ministries, public departments and institutions and Municipal Councils shall be prepared in accordance with the general rules. The withdrawal of these goods may be authorized after the inspection has been completed and before payment of due duties and taxes and under conditions determined by the Minister upon recommendation of the Director.

## Chapter Six: Statuses of Pending Duties

### Chapter One

#### General Provisions

<b>Article 88:</b>	It shall be permitted to admit the goods into the Kingdom and transport them from one place to another within or across the Kingdom with suspension of the payment of customs duties and other taxes and fees relating to these goods. Under such conditions, guarantees shall be submitted to ensure payment of fees and duties in cash or in bank securities or guaranteed undertakings in accordance with the provisions issued by the Director.
<b>Article</b>	Materials and brands accepted under any of the statuses of pending duties shall

<b>89:</b>	not be used or allotted or disposed of for other purposes and objectives other than those they are imported for and declared in presented declarations.
<b>Article 90:</b>	Bank securities and guaranteed undertakings shall be released and guaranteed taxes and duties shall be refunded when necessary on the basis of the release certificates and in accordance with the terms set out by the Director.
<b>Chapter Two</b>	
<b>Goods in Transit - General Provisions</b>	
<b>Article 91:</b>	<p>A. Goods of foreign origin may be transported according to transit status by crossing one border to exit across another. Such transit status shall end when producing copies of the declarations duly signed from the first customs house in the neighboring country or producing a certificate of arrival from the country of destination or by any other evidence accepted by the Department.</p> <p>B. Delay periods needed for transport according to transit status and the documents necessary for releasing and discharging the declarations shall be specified by directives issued by the Department.</p>
<b>Article 92:</b>	Transit operations shall not be carried out except at authorized customs houses.
<b>Article 93:</b>	The transit goods according to transit status shall not be subject to restriction or prohibition unless the Laws and regulations in effect provide otherwise.
<b>Article 94:</b>	<p>A. It shall not be permitted to store transit goods except in free zones. The Director, may for justified reasons and within the terms and guarantees which he determines, allow the storing of the transit goods in a public store for a period of ninety days. If the goods were not withdrawn after the expiry of this period and the Director did not agree to an extension, the Director may take the necessary measures to sell the goods in a public auction and the remaining sum , after deducting the due fees, duties and costs as well as the fines due by the Law and which should not exceed 10 % of the value of the goods , shall be deposited in trust account. The remaining sum, shall not be refunded if it was not claimed within three years from the date of the sale.</p> <p>B. It shall be permitted to release the transit goods for local consumption by a decision from the Director and after consulting the authority concerned.</p>
<b>Ordinary Transit</b>	
<b>Article 95:</b>	Goods may be transported under ordinary transit status on the designated routes by all transportation means under the responsibility of the undertaking signatory.
<b>Article</b>	Provisions of the customs declaration and examination prescribed in this Law

<b>96:</b>	shall apply to the goods maintained in the previous Article.
<b>Article 97:</b>	Goods transported under ordinary transit status shall be subject to all the terms set out by the Director concerning the sealing of packages and containers and means of transportation and the submission of guarantees and other obligations.
<b>Private Transit</b>	
<b>Article 98:</b>	<p>A. Transport of private transit goods shall be carried out through railway agencies and vehicles and aircraft transport companies licensed or by any other means by a decision from the Director. The responsibility of this shall be borne by these agencies and companies.</p> <p>B. The Director shall issue licenses for the agencies and corporations provided for in paragraph (A) of this Article. Those licenses shall include the guarantees which should be presented as well as all the other terms. The Director may suspend the license for a limited period or cancel it when a violation of the specified terms and regulations occurs or when the private transit is misused through committing acts of smuggling by the licensed transport means.</p>
<b>Article 99:</b>	The routes and tracks through which the transportation of private transit goods may be carried out and the terms of this kind of transportation shall be determined by a decision from the Director subject to compliance with the agreements concluded with other countries.
<b>Article 100:</b>	Provisions of procedures relating to the customs declaration and inspection shall not apply to the goods transported under private transit. It shall be sufficient for such goods to present a brief manifest and carry out a general inspection unless the Department deems it necessary to carry out a detailed examination.
<b>Article 101:</b>	Provisions of private transit prescribed in this Law for the implementation of the agreements including regulations for transit shall be applicable unless prescribed otherwise in these agreements.
<b>Transit by International Documents</b>	
<b>Article 102:</b>	Companies and agencies licensed by the Director may carry out transportation under transit status by international documents after presenting the required guarantees. This transportation shall be carried out by international booklets and documents and on vehicles of certain specifications and conditions accepted by the Director.
<b>Transport of Goods from One Customs House to Another</b>	
<b>Article</b>	Goods may be transported from one customs house to another , provided that such

<b>103:</b>	transportation shall be subject to the same provisions applied to transport according to transit status.
<b>Chapter Three</b>	
<b>Warehouses</b>	
<b>A - General Provisions</b>	
<b>Article 104:</b>	Goods may be stored in warehouses without paying fees and taxes in accordance with the provisions of this section. These warehouses are divided into two types :- Public and Private.
<b>Article 105:</b>	All gates of places designated for the public warehouses shall be locked by two different padlocks. The key of one of them shall be kept with the Jordan Customs and the other with the party concerned.
<b>Article 106:</b>	Goods shall not be admitted into all types of warehouses except after presenting a storage declaration arranged in accordance with the provisions of this Law. Examination shall be carried out under such provisions. In order to control the circulation of goods in the warehouses , the Department must keep special records to follow up all operations relating to these goods. These records shall serve as a reference to match the stock of the warehouses with their entries.
<b>Article 107:</b>	Goods shall be kept in the public warehouses for a period not exceeding one year which may be extended for another year by a decision from the Director.
<b>B - The Public Warehouse</b>	
<b>Article 108:</b>	<p>A. Terms of operation, storage fees and other costs and revenues payable to the Department and the guarantees to be presented and any other provisions relating to such warehouses shall be determined by directives made by the Minister upon the Director's recommendation , such directives shall be published in the official Gazette.</p> <p>B. The Minister, upon recommendation from the Director, may license a public corporation or a company to set up a public warehouse. This decision shall specify the location of the warehouse, and the authority entrusted with its management.</p>
<b>Article 109:</b>	It shall not be permitted to store in a public warehouse the specified prohibited goods, explosives or semi-explosive materials, radiant materials, inflammable materials, goods bearing signs of decay, goods whose presence in the warehouse entails dangers or threatens the quality of other products, goods whose preservation requires special facilities as well as bulk goods unless the warehouse is designated for that purpose.
<b>Article</b>	The Department shall have the right to supervise public warehouses run by other



<b>110:</b>	bodies. The investing body shall be the only one responsible for the stored goods therein in accordance with the provisions of laws in force.
<b>Article 111:</b>	The investing body of the public warehouse acts before the Department on behalf of the owners of the goods stored in the warehouse with regard to all the owners obligations towards the storing of these goods.
<b>Article 112:</b>	<p>A. Upon the expiry of the storage period , the Department shall have the right to sell the goods stored in the public warehouse if the owners of the goods fail to re-export them or put them for consumption.</p> <p>B. The sale shall be made one month after notifying the investing body and the owner of the commodity or his representative. The total sum of the sale , after the deduction of fees and taxes and other costs , shall be deposited in trust with the Department so as to hand it over to the concerned persons. The right to claim the sum drops three years after the date of the sale and the sum becomes a treasury revenue.</p> <p>C. The sale shall be carried out by public auction and by a committee consisting of two customs officials from the customs house concerned, one of whom shall head the committee, and a representative from the Municipal Council and another from the Chamber of Commerce or Industry as the case may be provided that the auction takes place in the presence of all the committee members.</p>
<b>Article 113:</b>	In the public warehouse , it is permitted to take off the covers of the goods, transfer the goods from one container to another, assemble the packages or separate them and carry out all other acts aimed at maintaining the products or improving their appearance or facilitating their disposal and all this shall be done upon the consent of the Director and under supervision of the Department and the official competent party.
<b>Article 114:</b>	<p>A. Customs duties and other fees and taxes shall be collected for the entire amounts of the goods which had been stored. The investing body of the warehouse shall be responsible for these fees and taxes in case of any increase or decrease or loss in the goods or in case of replacement of goods in addition to fines imposed by the Department under the provisions of this Law.</p> <p>B. Customs duties and other fees and taxes shall not be due if the decrease or the loss in the goods resulted from a force Majeure or an emergency or natural causes.</p> <p>C. Customs duties and other fees and taxes and fines in respect of the increased, decreased, lost or replaced goods shall remain due on the investing body even in the existence of another whose responsibility has been established.</p>
<b>Article 115:</b>	Goods may be moved from a public warehouse to another or to any customs house in accordance with declarations of guaranteed undertakings. The same

	provisions applied on transit status shall apply to this procedure. Those who sign these undertakings should present, within the period defined by the Director , a certificate to the effect that these goods have been brought into the public warehouse or into the customs house for storing or submitted for consumption or in accordance with any another customs status.
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### **C - Private Warehouse**

<b>Article 116:</b>	The setting up of private warehouses may be licensed when necessary.
<b>Article 117:</b>	The license to set up a private warehouse shall be issued by a decision from the Minister upon a recommendation from the Director. The decision defines the site of the warehouse, the allowances to be paid annually and the guarantees to be presented before the start of the work and all other related terms.
<b>Article 118:</b>	Goods placed in the private warehouse shall be presented to the Department upon any request. The taxes and duties shall be calculated on the entire stored goods without overlooking any decrease that may occur unless it was the result of a force Majeure or natural reasons such as evaporation and dryness or similar reasons , in addition to the fine which shall be imposed by the Department.
<b>Article 119:</b>	The Provisions of Articles 110, 112, 115 of this Law shall be applied to the private warehouses.
<b>Article 120:</b>	It shall not be allowed to store decomposed or prohibited goods in the private warehouse.
<b>Article 121:</b>	Only the operations intended to store goods shall be permitted in the private warehouse.

## **Chapter Four**

### **Duty - Free Zones and Shops**

<b>Article 122:</b>	<p>A. Subject to the provisions of Article 123 of this Law , all foreign goods of all kinds and origins may be brought into the free zones and moved out to non-customs areas without being subject to import or prohibition restrictions or duties and taxes except those imposed for the benefit of the party which runs and invests these zones.</p> <p>B. National goods or those having gained this description by being submitted for local consumption may be admitted to the free zone provided that they shall become subject to import and prohibition restrictions, customs duties and export fees and taxes as well as those imposed for the benefit of the party which runs and invests those zone.</p>
<b>Article 123:</b>	A. The goods imported for local consumption shall not be allowed to be transferred or brought into free zones except by the approval of the Director or whomever he authorizes and within the terms and reservations

	<p>which he decides.</p> <p>B. The following goods shall be prohibited from being brought into the free zones :</p> <ol style="list-style-type: none"> <li>1. The goods which are prohibited because they contravene the public order and they shall be specified by the competent authorities.</li> <li>2. Rotten and inflammable goods except fuels needed for the purpose of investment and allowed by the investing body within the terms determined by that body.</li> <li>3. All kinds of weaponry , munitions and explosives.</li> <li>4. The goods which break the Laws of the protection of commercial, industrial, literary and artistic property and on which a decision has been taken by the competent authorities.</li> <li>5. All kinds of narcotics and derivatives.</li> <li>6. The goods originating from a country under economic boycott.</li> </ol>
<b>Article 124:</b>	The Minister shall have the right to form joint committees from the Department and the free zones corporation to verify and inspect goods to ensure that no smuggled or prohibited goods are found in free zones. Such verification and inspection shall be carried out in the presence of the persons concerned.
<b>Article 125:</b>	The management of the Free Zone must present to the Department a list of all items brought into or taken out of the Zone within 36 hours of the entry or exit.
<b>Article 126:</b>	It shall not be permitted to land the goods from a sea vessel into the Free Zone or bring them into it by road except under a license from the management of the zone in accordance with the Laws and regulations in effect and the directives set out by the Director. The dispatch of goods from one free zone to another or to stores or warehouses also shall not be permitted except in accordance with the provisions applied to transit status.
<b>Article 127:</b>	Goods shall be withdrawn from the Free Zone in accordance with the provisions of Laws and regulations in effect and the directives issued by the Director.
<b>Article 128:</b>	<p>A. Goods of foreign origins leaving free zones in their original form and entering into the customs territory shall receive the same treatment as that of foreign goods.</p> <p>B. Manufactured goods or those receiving additional processing in free zones are exempted , when submitted for domestic consumption , from customs duties and other fees and taxes in a ratio equivalent to the value of materials and domestic costs and expenses included in the manufacturing process , provided that the value shall be assessed by a committee comprises of the director of Free Zones Corporation or his diputy as chairman and a representative of the Ministry of Industry and Trade and The Jordan Customs to be appointed by the Minister concerned.</p>
<b>Article 129:</b>	Foreign goods in the Free Zones shall not be allowed to be consumed for personal purposes before the due customs duties and other fees and taxes are paid.

<b>Article 130:</b>	National and foreign ships shall be allowed to obtain all the materials they need from the Free Zone.
<b>Article 131:</b>	The management of the Free Zone shall be responsible for all the contraventions committed by its personnel and for the illegal sneaking out of the goods from the zone.
<b>Article 132:</b>	Duty free shops may be established and their regulations , administrative entity , investment , terms, guarantees and rules specifying admission and withdrawal of goods shall be decided by a regulation to be issued to this effect.

## Chapter Five

### Inward Processing (Entry for Processing and Export)

<b>Article 133:</b>	<p>A. Foreign goods shall be allowed to enter the Kingdom , under the statuses of pending customs duties and other fees and taxes for processing principally whether the beneficiary is a manufacturer or an exporter , for exportation purposes within a period not exceeding three years.</p> <p>B. Goods imported or processed under temporary admission status may be exported by other than the importer upon approval by the Director or whomever he authorizes , in which case all the importer's commitments shall be transferred to the exporter.</p> <p>C. Sale of goods admitted under temporary admission status can be carried out from one factory to another provided that the original purposes of importation are fulfilled by the buyer.</p> <p>D. Goods benefiting from this status as well as the guarantees required to benefit from the provisions of this Article and any other conditions necessary for this status shall be determined by directives issued by the Director.</p>
<b>Article 134:</b>	<p>A. Goods brought under the inward processing procedure shall be allowed , with the approval of the Director, to be released for free circulation provided that all the legal conditions in force shall be observed.</p> <p>B. Goods produced from the goods admitted for processing purposes under the provisions of Article 133 of this Law , may be released , with the approval of the Director, for free circulation against the customs duties and other fees and taxes due on the entered goods and in accordance with the rate and value of such goods on the date of their entry in the customs territory.</p>

## Chapter Six

### Temporary Admission

<p><b>Article 135:</b></p>	<p>A. Temporary admission shall be allowed for equipment and machinery needed for the execution of projects or for performing practical and scientific tests under a regulation to be issued to this effect determining type and size of projects as well as type and specifications of equipment and machinery and conditions of their usage.</p> <p>B. The following items shall be allowed to be imported under temporary entry status and in accordance with the conditions and controls specified by the Director:-</p> <ol style="list-style-type: none"> <li>1. Items temporarily imported for play grounds , theatres and exhibitions or the like.</li> <li>2. Appliances , instruments and transport means and other Articles which enter the Kingdom for repair.</li> <li>3. Containers and packages entering the Kingdom for filling purposes.</li> <li>4. Commercial samples intended for display.</li> <li>5. Inspection implements, equipment and supplies brought in for installation and maintenance purposes.</li> </ol> <p>C. The items prescribed in this Article shall be re-exported or placed in the Free Zone or stores and warehouses after the expiry of the delay period for their stay in the Kingdom and within three months.</p>
<p><b>Article 136:</b></p>	<p>Temporary entry shall be applied to cars of persons coming to the Kingdom for temporary stay with the aim of working with the official public institutions and ministries and departments ,whose employment contracts provide for their rights to bring their private cars into the Kingdom whether the cars are accompanied by them or bought from stores or warehouses or from Free Zones in accordance with the terms determined by the Director.</p>
<p><b>Article 137:</b></p>	<p>Temporary entry , for no more than two years , shall be granted for the cars brought by and registered abroad in the name of the diplomatic officials of the Ministry of Foreign Affairs transferred to the Headquarters. Those officials will be granted this status as long as they stay in the Headquarters.</p>
<p><b>Article 138:</b></p>	<p>Foreign cars which transport passengers and goods between the Kingdom and other countries may be accepted under temporary entry status provided that the reservations determined by the Director shall be observed. These cars shall not have the right to exercise internal transport.</p>
<p><b>Article 139:</b></p>	<p>Owners of the cars and motorcycles who mainly reside outside the Kingdom may benefit from the rules of temporary entry for their cars and motorcycles under directives issued by the Director determining the conditions, guarantees and periods necessary to benefit from the provisions of this Article.</p>
<p><b>Article 140:</b></p>	<p>Rules of the international agreements on the temporary entry of cars and customs facilities given to the tourists shall be complied with in accordance with the directives issued by the Director.</p>
<p><b>Article 141:</b></p>	<p>The Director may decide to grant temporary entry status to the cars of the non-Jordanian staff and experts working with the United Nations and other Arab</p>

	regional and international organizations and agencies affiliated with them , whether these cars were accompanied by their owners upon entering the Kingdom or bought from stores and warehouses or from Free Zones and within the terms determined by the Director.
<b>Article 142:</b>	Any deficiency that appears upon settling the temporary entry or the account of materials entered under inward processing status pending duties shall be subject to taxes and duties due under the provisions of Article 19 of this Law.
<b>Article 143:</b>	The Director shall determine the terms of the practical application of temporary entry and the guarantees which should be presented.
<b>Article 144:</b>	Goods admitted under temporary entry status may be released for free circulation provided that all the legal conditions in force shall be observed and by the Director's approval.

## Chapter Seven

### Refund of Duties and Taxes

<b>Article 145:</b>	<p>A. Customs duties and other fees and taxes levied on some foreign materials used in the manufacture of national products may be wholly or partly refunded upon export of these products. These materials shall be determined by virtue of a decision made by the Minister upon recommendation from the Director and after consulting the opinion of the Minister of Trade and industry.</p> <p>B. Customs duties and other fees and taxes levied on some foreign materials used in the manufacture of national products may be wholly or partly refunded or may be refunded at a constant rate upon submitting such products for local consumption. Those materials shall be determined by a decision from the Council of Ministers upon recommendation from the Tariff Council.</p> <p>C. The Minister shall determine the following:-</p> <ol style="list-style-type: none"> <li>1. The terms to be met for refunding these fees and duties.</li> <li>2. Kinds of fees and duties that must be refunded and the proportion refundable in relation to each produced material or unit.</li> </ol>
<b>Article 146:</b>	Customs duties and other fees and taxes levied on re-exported goods in their original condition after being submitted for consumption and have no local counterpart product shall be wholly or partly refunded after making sure that these goods are in their original conditions in which they were imported including packing. The Minister shall determine , after consulting the pertinent ministry, the types of those goods and the portion of the fees and duties which may be refunded as well as the terms under which this status shall be applied.
<b>Article 147:</b>	Customs duties and other fees and taxes levied on goods to be re-exported due to discrepancy in their specifications shall be refundable before their exit from

	warehouses and stores. Delivering goods to their owners against guarantees awaiting for lab analysis, and specification or the concerned authorities approval is not considered an exit from the warehouses or stores. The Director shall determine the directives for this purpose as well as terms and guarantees necessary for applying the provisions of this Article.
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### **Chapter Seven: Statures of Pending Duties**

<b>Article 148:</b>	For the purpose of simplifying procedures and despite what is provided for in Article 69 of this Law, the Minister may waive the procedures regarding the inspection of goods and be satisfied with the presented documents for the direct clearance of those goods under provisions and terms issued by the Director and published in the Official Gazette.
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### **Chapter Eight: Statures of Pending Duties**

#### **Chapter One**

#### **Exemptions**

<b>Article 149:</b>	<p>The following shall be exempted from customs duties and other fees and taxes:-</p> <ol style="list-style-type: none"> <li>a. Articles imported in the name of His Majesty the King.</li> <li>b. Grants and donations imported to the Ministries, government public departments and institutions, official universities, municipalities, rural councils and council of joint services.</li> <li>c. Any items the council of ministers may decide to exempt upon recommendation of the minister, The minister shall determine the terms and procedures to be fulfilled in order to benefit from this exemption.</li> <li>d. Exempted imports may, by the Department's approval, be sold after being used or in case they were unsuitable for use. 75% of the sale return shall go to the Department in lieu of customs duties and other fees and taxes.</li> </ol>
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#### **Chapter Two**

#### **Diplomatic and Consular Exemptions**

<b>Article 150:</b>	<p>The following shall be exempted from customs duties and other fees and taxes on condition of reciprocity and within its limits and they shall be subject to inspection when necessary with the knowledge of the Ministry of Foreign Affairs:</p> <ol style="list-style-type: none"> <li>A. Personal effects of the heads and members of the Diplomatic and consular Mission of the non Jordanian nationals working in the Kingdom and the non-honorary personnel, and whose names are</li> </ol>
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	<p>mentioned in the lists issued by the Ministry of Foreign Affairs. The exemption includes the effects of their spouses and underage children residing with them.</p> <p>B. The articles imported by the Embassies, legations and non-honorary consulates for official use. The imported articles which enjoy exemption under the provisions of this Article and paragraph A should be compatible with the real needs and within reasonable limits. When necessary, the Minister may determine the maximum limit for some imports upon the proposal of a committee comprising representatives from the Ministry of Foreign Affairs and the Department.</p> <p>C. Articles imported for personal use are subject to inspection procedures, such as personal effects, furniture and household effects belonging to the administrative members of the Diplomatic and Consular Missions who carry the citizenship of such missions and do not benefit from the customs exemption provided that the importation is effected within six months of the arrival of the beneficiaries. This delay period may be extended to another six months upon the approval of the Ministry of Foreign Affairs. People under this category shall be given temporary entries for their cars for a period which initially does not exceed three years subject to extension upon the approval of the Ministry of Foreign Affairs. Drivers and servants shall not be considered as administrative staff for the purpose of applying the provisions of this Article.</p> <p>D. The exemptions referred to in this Article shall be given through a decision by the Director or whomever he authorizes in pursuance of a request from the head of the Diplomatic or Consular Mission accompanied by a recommendation from the Ministry of Foreign Affairs in accordance with the requirements of the situation.</p>
<p><b>Article 151:</b></p>	<p><b>First</b></p> <p>The items exempted under Article 150 of this Law shall not be disposed of for a purpose other than the one for which the exemption was given and must not be assigned to anybody except after the Department is notified and the customs duties and other fees and taxes are paid in accordance with the conditions and values of these Articles and on the basis of the customs tariff in effect at the date of the disposal or the assignment or the date of the registration of the customs declaration depending on whichever is higher. The party which benefited from the exemption shall not be permitted to assign these items to the others except after the completion of customs formalities and after a customs assignment permit is obtained from the Department.</p>
	<p><b>Second-</b></p> <p>With the exception of cars, Customs duties and other fees and taxes shall not be due if the beneficiary from the exemption under Article 150 disposed of the exempted items five years after their withdrawal from the Department on condition of reciprocity.</p>



	<p><b>Third-</b></p> <p>1- The exempted car shall not be disposed of before the elapse of three years from the date of the registration of its exemption declaration except for the following cases:-</p> <ul style="list-style-type: none"> <li>a. Expiry of commission of the member of the embassy or the consular who benefited from the exemption.</li> <li>b. When the car after the registration of its exemption declaration sustains damaged by an accident and rendered unfit for the use requirements of the diplomatic or the consular member and upon a joint recommendation from the Drivers and licensing Department and the Jordan Customs. In both these two cases, no reduction on the due fees shall be made.</li> <li>c. Sale of the car by one member of the Embassy or the consular to another on condition that the buyer enjoys the right of exemption if the car is subject to Exemption. Otherwise, the general rules governing this matter shall be applied.</li> </ul> <p>2- If the car was assigned three years after the date of the registration of its exemption declaration, it shall be dealt with as follows:-</p> <ul style="list-style-type: none"> <li>a. If the assignment was made for reason other than the end of the term in the country, the car shall be subject to all customs duties.</li> <li>b. If the assignment was made at the end of the term of its Diplomatic or consular owner, customs duties due on the car shall be reduced by 30% under an exception from the provisions of Article 22 of this Law..</li> </ul> <p>3- The administrative personnel who benefited from temporary entry for their cars may at the termination of the granted period or the end of their terms due to a transfer or any other reason either assign their cars to persons enjoying the right of exemption or temporary entry or re-export them or pay the due customs and taxes in full on the basis of the tariff and regulations in effect at the date of registering the declaration of submittal for consumption.</p>
<p><b>Article 152:</b></p>	<p>The right of exemption for its beneficiaries under Article150 of this Law shall take effect on the date of the start of their official work in the Kingdom.</p>
<p><b>Article 153:</b></p>	<p>The concessions and exemptions prescribed in Article 150 and151 of this Law shall not be given unless the Laws of the country to which the diplomatic or the consular mission or their staff belong give the same concessions and exemptions or better concessions and exemptions to the Jordanian mission and its staff. In a case other than that, the concessions and exemptions shall be given within the limits of what is applicable in the concerned country.</p>

<b>Article 154:</b>	Each member of the Diplomatic and consular corps or those working with them who has already benefited from any exemption under the provisions of this law should submit to the Department, through the Foreign Ministry upon his transfer from the kingdom, a list of his household and personal effects and the car which he previously brought for an exit permit. The Department shall have the right to carry out an inspection for that purpose when necessary provided that this is done with the knowledge of the Foreign Ministry.
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### Chapter Three

#### Military Exemptions

<b>Article 155:</b>	<p>A. Exemption from the customs duties and other fees and taxes shall be put into effect with regard to the imports of the armed forces and any Arab forces stationed in Jordan. The exempt shall cover ammunition, weapons, equipment, clothes, vehicles and their spare parts and any other items which the Council of Ministers determine upon recommendation of the Minister.</p> <p>B. If the imports prescribed in paragraph (A) of this Article were sold after being used or were rendered unfit for use, 75% of the sale return shall go to the Department in lieu of customs duties and other fees and taxes.</p> <p>C. Imports of the Military Consumer Establishment shall be exempted from customs duties and other fees and taxes in accordance with kinds, quantities and values determined by the Council of Ministers upon recommendation from the Minister in case there is no counterpart among the authorized Jordanian Industries determined by the Council of Ministers upon recommendation from the Minister and the Minister of Industry and Trade, notwithstanding any stipulation to the contrary in any other Law.</p>
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### Chapter Four

#### Personal Effects and Household Furniture

<b>Article 156:</b>	<p>With the exception of cars, the used personal effects and household furniture brought by Jordanians coming for permanent residence in the Kingdom shall be exempted from duties and taxes.</p> <p>Quantities and kinds of exempted materials and the conditions required to take advantage of the provisions of this Article shall be determined by the Department.</p>
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### Chapter Five

#### Returned Goods

<b>Article 157:</b>	The following shall be exempted from customs duties and other fees and taxes:
	<p>A. Goods returned to the Kingdom and whose origin has been proved to be local and been previously exported from the Kingdom in case of their return to the Kingdom within three years from the date of their exportation.</p> <p>B. Motor vehicles returned to the Kingdom provided that their customs duties and other fees and taxes were paid, and that they are registered in the Kingdom and returned at any time.</p> <p>C. As for goods exported temporarily for completion of their manufacture or for repair, customs duties and other fees and taxes in respect thereof shall be paid on the basis of increment arising from the completion of their manufacture or repair in accordance with a decision taken by the Minister upon recommendation from the Director.</p> <p>D. The Minister may exclude some goods, which are difficult to distinguish, from the provisions of this Article and subject them wholly for duties when re- imported after the completion of manufacture or repair.</p> <p>E. The Minister shall determine by directives the terms to be fulfilled to benefit from the provisions of this Article.</p>

## Chapter Six

### Other Exemptions

<b>Article 158:</b>	The following articles shall be exempted from customs duties and other fees and taxes under the conditions determined by the Director:-
	<p>A. Samples which have no commercial value.</p> <p>B. Samples which can be benefited from and whose value shall be determined by directives from the Minister.</p> <p>C. Supplies, fuels, lubricating oils and spare parts needed by ships and aircrafts and also items needed by their crew and passengers in their trips abroad within the limits of reciprocity.</p> <p>D. Calendars designed for advertising.</p> <p>E. Decorations and sport and scientific prizes of no commercial characteristic.</p> <p>F. Personal gifts brought by the passengers on condition that they must have no commercial characteristic in accordance with directives issued by the Minister upon recommendation from the Director.</p>

	<p>G. All educational and medical materials, supporting aids, instruments, machinery and the parts, in addition to means of transportation required for schools, establishments and programmers belonging to handicapped and productive projects, either individual or collective, possessed and administered by handicapped, as well as means of transport especially designed for the use of handicapped upon recommendation from Ministry of Social Development and under the terms agreed upon by the Jordan Customs and the above-mentioned Ministry.</p> <p>H. The grants, donations and gifts received by Mosques, Churches and Monasteries for their private use.</p> <p>I. The imports of the Civil Consumer Corporation (Civil Servants shop ) subject to the kinds,quantities and values determined by the Council of Ministers upon the recommendation of the Minister in case of no counterpart among Jordanian Industries determined by the Council of Ministers upon recommendation from the Minister and the Minister of Trade and Industry and not withstanding any other Law that prescribes otherwise.</p>
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## Chapter Seven

### Common Provisions

<p><b>Article 159:</b></p>	<p>A. The exemption rules prescribed in this section shall be applied to the articles covered by such exemption whether they were imported directly or through a medium or bought from stores and warehouses or from the Free Zones provided that the conditions set out by the Department shall be observed.</p> <p>B. In case a dispute arises on whether the goods prescribed in this section are subject to the customs duties or exempted there from, the Director shall settle this dispute.</p>
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### Chapter Nine: Services Allowances

<p><b>Article 160:</b></p>	<p>A. Goods placed in yards and stores of the Department shall be subject to the fees of storing, portorage, insurance and other services needed for the storing and the examination of the goods. Under no circumstances should the due storing fee exceed half the assessed value of the goods. In case the stores and warehouses are run by other parties, these parties may collect these fees in accordance with the rules and rates determined to this effect.</p> <p>B. The goods may be subject to the services allowances of packing, buttoning, sealing, analyzing, stamping and all the other services rendered to them.</p>
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	C. The allowances prescribed in this Article, the terms of their collection, cases of reducing them or exempting them and the values of the publications offered by the Department shall be determined by directives from the Minister to be published in the Official Gazette.
<b>Article 161:</b>	A- The following allowances shall be levied from the owners of the goods for the officials of the Jordan Customs and other departments working with them: <ol style="list-style-type: none"> <li>1. 0.002 of the value of the imported, and re-exported and the locally-sold goods.</li> <li>2. 0.001 of the value of transit goods.</li> </ol>
	B- The Council of Ministers, upon recommendation from the Minister, may exclude any goods from payment of the above mentioned allowances.
	C- The Council of Ministers, upon recommendation from the Minister, may fix the allowances levied for an overtime work done for working shops, factories and ships and any other work carried out outside the customs zone.
	D- Allowances collected under this Article shall be paid to the eligible officers prescribed in paragraph A of this Article in the manner determined by the Minister and the remaining sums are deposited in a special fund for the Department. The Minister or whomever he authorizes may spend from the deposited money in the fund to improve the customs houses and establish housing compounds and housing loans for customs officials as well as improving their living, sport, cultural and social standards.
<b>Article 162:</b>	The duties and allowances prescribed in Articles 160 and 161 shall not fall under the rules of exemption from duties or refund fees mentioned in this Law.
<b>Article 163:</b>	The people concerned, upon their request, shall be given receipts confirming their payment of customs duties and taxes or the completion of any formalities or documents allowing them to transport the goods or circulate them or possess them in return for one Jordanian dinars per document and within directives determined by the Director.

### **Chapter Ten: Customs Clearance Agents**

<b>Article 164:</b>	Customs declarations and the completion of related customs procedures in import and export and in other customs statuses shall be accepted from:- <ol style="list-style-type: none"> <li>A. The owners of goods or their employees who meet the terms determined by the Director, including the terms of representation.</li> <li>B. Licensed customs clearance agents.</li> </ol>
<b>Article 165:</b>	The delivery order of the goods shall be presented by the persons mentioned in the previous Article. The endorsement of such delivery order in the name of customs clearance agent or the employee of the declarant shall be considered as an authorization for completing the customs procedures. The Jordan Customs shall not bear any responsibility pertaining to the delivery of the goods to the person in whose name the delivery order was endorsed.

**Article  
166:**

- A. With the observation of the acquired rights, any person shall not exercise the job of customs clearance except after obtaining a license from the Minister upon recommendation of the Director.
- B. The natural person should fulfill the following terms:
1. He should be a Jordanian National.
  2. He must have completed 23 years of age.
  3. He must have completed the secondary study or worked as a customs official in the Jordan Customs for 15 years.
  4. He must have worked in clearance with a licensed party in the Kingdom or worked as a classified customs official for at least 5 years.
  5. He must be of good reputation and character and has not been sentenced in any crime or misdemeanor against morals.
- C. The legal person must meet the following conditions:-
1. It must be a registered Jordanian company.
  2. The Director of the company, the partner entrusted with the management of the company and the directors of the branches of these companies should meet the conditions mentioned in paragraph (B) of this Article.
- D. The Director may allow the licensed person to employ one or more employees provided that they meet the conditions prescribed in paragraph (B) of this Article with the exception of items (2, 4) thereof.
- E. Applications for licenses for practicing clearance must be submitted in accordance with the form determined for this purpose.
- F. The Minister, upon the recommendation of the Director, may give this license or refuse it mentioning the reasons for refusal.
- G. The license shall be given against an annual fee of three hundred dinars for the main office and two hundred dinars for every branch.
- H. The license shall be valid for one year ending on the 31st of December and is renewable subject to the approval of the Director.
- I. The license of a customs agent shall be canceled definitely by a decision from the Director if the agent failed to fulfill any of the conditions and qualifications prescribed in this Article.
- J. The customs agent must have an office and should have a work permit.
- K.
1. The Director may hold an annual examination for the new brokers to test their efficiency and has the right not to issue licenses without passing the examination.
  2. The Director may issue the needed directives.

<p><b>Article 167:</b></p>	<p>A. The customs clearance agent shall be responsible before the persons to whom the goods are dispatched and before the Department and the investing bodies of the stores and warehouses and the Free Zones for the actions of his employees whom he must give an authorization prepared in accordance with the provisions of this Law and deposited with the Department.</p> <p>B. Before the license is given, the applicant must produce a bank guaranty determined by the Director provided that it will not be less than 5,000 dinars. This security shall serve as a guarantee for the subsequent responsibilities which the agent and his employees shall have to bear as a result of their dealings. The Director may increase the value of the security.</p>
<p><b>Article 168:</b></p>	<p>A. The Director shall impose on the customs clearance agent one of the following professional penalties in accordance with the contraventions which he committed:-</p> <ol style="list-style-type: none"> <li>1. Written alerting</li> <li>2. Written warning Notes.</li> <li>3. Suspension from work for a period not exceeding six months.</li> </ol> <p>B. The Minister, upon recommendation from the Director, may decide final cancellation of his name from the list of clearance agents and stopping him from practicing his work. In addition, customs clearance agents could face civil and criminal charges in accordance with the provisions of this Law and other Laws in force concerning the following cases:</p> <ol style="list-style-type: none"> <li>1. If the broker is given written alerting/ warning for three times or more,</li> <li>2. If he was suspended from work for more than twice within four years,</li> <li>3. If he was sentenced in a crime or misdemeanor against morals.</li> </ol>
<p><b>Article 169:</b></p>	<p>The Director, with the Minister's approval, may issue directives in which he determines:-</p>
	<ol style="list-style-type: none"> <li>A. The number of clearance agents allowed to practice the job at the customs houses.</li> <li>B. The customs house or houses at which the clearance agents are allowed to do their jobs.</li> <li>C. The wages of the customs agents.</li> <li>D. It shall be allowed to establish clearance company unions among themselves in customs houses in accordance with the public interest and the Minister's approval.</li> </ol>

<b>Article 170:</b>	The clearance agent should keep, under penalty of suspension, a register for three years in which he shall record a summary of the customs formalities carried out by him for others within the conditions determined by the Director. He shall record, in particular, the amounts of duties paid to the customs, the charges paid to the clearance agent and any other expenses made in connection with the formalities. The Department has a full authority to inspect these records at any time without objection from the agent.

### **Chapter Eleven: The Rights and Obligations of the Department's Officials**

<b>Article 171:</b>	<p>A. When carrying out their jobs, the Department's officials shall be considered as officers of justice control within the limits of their specialties .</p> <p>B. Upon their appointment, the Director shall provide the Department's officials with service authorizations which they must keep during duty and present upon request.</p>
<b>Article 172:</b>	The civil and military authorities and public security forces should provide every possible help to the Department's officials when just asking for that help during duty. The Department must also provide assistance to the other Departments.
<b>Article 173:</b>	Customs employees shall be allowed to carry weapons under directives issued to this effect.
<b>Article 174:</b>	<p>A. Every employee and officer of the Jordan Customs whose service ends for any reason should immediately return to his direct boss everything with which he was entrusted including the service authorization, records and equipment.</p> <p>B. The works of customs control employees and uniforms, ranks and badges shall be organized in accordance with a regulation issued by the provisions of this Law.</p>
<b>Article 175:</b>	<p>A. Anyone performing official duties in execution of this Law shall consider all documents, information and statements, as well as any other information relating to this Law or execution of its provisions as secret and confidential and shall be handled accordingly.</p> <p>B. The Department shall be entitled to exchange information with Ministries, government agencies and official bodies for the purpose of executing the provisions of this Law and other Laws in force.</p>

### **Chapter Twelve: Simplification Of Customs Procedures**

#### **Chapter One:**

#### **Customs Territory**



<b>Article 176:</b>	The specified prohibited goods and the goods subject to heavy duties and other goods determined by the Minister through a decision published in the Official Gazette shall all be subject to the provisions of the customs territory even if they were outside the customs territory.
<b>Article 177:</b>	<p>A. The goods subject to the provisions of the customs territory must, upon their transfer inside it, be accompanied by a transport document provided by the Department in accordance with the conditions determined by the Director.</p> <p>B. The possession of those goods is prohibited, and they are also forbidden to exist in any store other than the places approved by the Director.</p> <p>C. The ordinary needs which can be possessed within the customs territory area for consumption shall be determined by the Director.</p>
<b>Article 178:</b>	The transfer of the goods subject to the provisions of the customs territory or their possession or circulation in an unorganized manner inside the customs territory shall be considered as import and export in the form of smuggling in as far as such goods are subject to the territory provisions in connection of import and export unless an evidence proves otherwise.

## Chapter Two:

### Investigation of Smuggling

<b>Article 179:</b>	<p>A. The Department's Officials, for the purpose of enforcing this Law and combating smuggling, shall have the right to inspect goods and means of transportation and search people in accordance with the provisions of this Law and other Laws in force. The drivers of transport vehicles must obey the orders of the customs officials and officers who have the right to use all the necessary means to stop the transportation means when their drivers disobey their orders.</p> <p>B. If the person to be searched is a female, the search should be performed by a female.</p> <p>C. In the presence of sufficient indications on the existence of smuggled articles, the authorized customs officials and public security men shall have the right to search any house or store or any other place. Residence houses shall not be searched except in the presence of the "mukhtar" or two witnesses and with the approval of the public prosecutor.</p> <p>D. Authorized customs officers shall not be brought to justice for crimes emanating from their jobs except after the approval of a committee to be formed as follows:</p> <ol style="list-style-type: none"> <li>1. Two judges to be appointed by the Judiciary Council from amongst civil judges. One of them, whose degree is not less than special, shall be the chairman of the committee.</li> <li>2. A representative of the Department appointed by the Minister.</li> </ol>
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	<p>3. The committee shall issue its decisions unanimously or by majority. Its decision will be final.</p>
<b>Article 180:</b>	<p>The Department's officials shall have the right to board all ships anchoring at local harbors or coming into or going out of them and stay on board them until their cargoes are fully unloaded and order the opening of the ship's cabins and cupboards and the parcels loaded on it and lead - seal onto the monopoly goods or goods subject to heavy duties or the specified prohibited goods prescribed in Article 2 of this Law and ask the ship's captain to submit a list of these goods upon entering the harbors.</p>
<b>Article 181:</b>	<p>The Department's officials shall have the right to board the ships inside the customs territory for inspection or demanding the submission of the manifest and other documents required under the provisions of this Law. In the event of refraining from submitting the documents, or when the documents are not available or when there is suspicion about the presence of smuggled or prohibited goods of the kinds prescribed in Article 2 of this Law, the customs officials shall have the right to take all the necessary measures, including the use of force to seize the goods and bring the ship to the nearest customs harbor.</p>
<b>Article 182:</b>	<p>A. It is permitted to carry out investigation about smuggling and customs contraventions, as well as seizure of goods as follows:-</p> <ol style="list-style-type: none"> <li>1. In the land and sea customs limits.</li> <li>2. In the customs zone and in harbors and airports and generally in all areas subject to customs control, including public and private warehouses.</li> <li>3. Outside the land and sea customs limits when pursuing and chasing them continuously after being seen within the limit in a situation indicating intent on smuggling.</li> </ol> <p>B. As for the goods subject to duties other than the specified prohibited goods and the prohibited goods and the goods which are subject to heavy duties, investigation about them, seizing them and verifying customs contraventions concerning them outside the areas set out in paragraph (A) of this Article shall be stipulated by the availability to customs officials of evidence on smuggling, provided that this shall be put down in a preliminary report and customs officials shall not be questioned about any seizure carried out according to the provisions of this Article when a</p>

	<p>contravention is not confirmed except in the case of grave mistake</p> <p>C. The specified prohibited goods, the prohibited goods, or the goods subject to heavy duties and other goods determined by the decision of the Director prescribed in Article 2 of this Law and whose owners and transporter cannot present the necessary proofs determined by the Director shall be considered as being smuggled unless otherwise is proved.</p>
<b>Article 183:</b>	<p>A. When charged of investigating and scrutinizing, the Department's officials may examine the bills of lading, correspondence, contracts, records and all other bills and documents whatever they might be and which are related directly or indirectly to customs operations and seize them if necessary at any party related to the customs operations. These parties should keep these records, bills and documents for a period of three years.</p> <p>B. The authorized officials of the Department may arrest anyone without warrant in case of an attested offense.</p>

## Chapter Thirteen: Customs Legal Cases

Chapter One	
<b>Verbal Process and its Procedures</b>	
<b>Article 184:</b>	The smuggling crimes and customs contraventions shall be confirmed by a verbal process in accordance with the provisions specified in this Law.
<b>Article 185:</b>	<p>A. The verbal process should be made by at least two customs officials or officers or from other official bodies at the most immediate date from the discovery of the contravention or the smuggling crime. When necessary, the verbal process can be made by one official.</p> <p>B. The smuggled goods and the goods used to conceal the contravention or the smuggling crime and transport means shall be moved to the nearest customs house when possible.</p>
<b>Article 186:</b>	<p>The following shall be recorded in the verbal process:-</p> <p>A. Place, date and time of its preparation in letter and figures.</p> <p>B. The names of those who prepared it along with their signatures, ranks and jobs.</p>

	<p>C. The names of the violators or those responsible for the smuggling and their descriptions, professions, detailed addresses and their selected areas of residence whenever possible.</p> <p>D. The goods seized together with their kinds, quantities, values, duties and taxes liable for loss when possible.</p> <p>E. Unseized goods in as much quantity identified and detected thereof.</p> <p>F. Details of events, the statements made by the violators or those responsible for the smuggling and the statements of witnesses if there were any.</p> <p>G. The legal articles which apply to the contravention or the smuggling crime whenever possible.</p> <p>H. A statement saying that the contents of the verbal process were read to the violators and those responsible for the smuggling who confirmed these contents by signing the verbal process or refused to do so.</p> <p>I. All other useful events including the presence of the contraveners and the persons responsible for the smuggling at the time of inventory on goods or their refusal to do so.</p>
<p><b>Article 187:</b></p>	<p>A. A- The verbal process made in accordance with Articles 185 and 186 of this Law shall be considered established and confirmed with regard to the concrete happenings witnessed by those who prepared it unless the contrary is proved.</p> <p>B. B- Formal incompleteness of the verbal process shall not be considered a reason for its nullification and the verbal process may be returned to those who prepared it for completion. However, the report shall not be returned for completion if the deficiency was related to concrete happenings. The verbal process made in accordance with the previous Articles and substantiated by witnesses, events and declarations carried out and established in other countries shall have the same power of substantiation.</p>
<p><b>Article 188:</b></p>	<p>A. All means of confirmation shall be used to prove and confirm smuggling crimes. It is not necessary that this should be based on seizing the goods inside or outside the customs zone. Verification of smuggling crimes related to goods for which customs declarations were presented and were inspected and cleared without any notice or reservation from the Department to indicate smuggling crime shall not be prohibited.</p> <p>B. All means of confirmation shall be used to prove and confirm customs contraventions. The importer shall bear the liability of such contraventions.</p>

<b>Article 189:</b>	A person who claims forgery must submit his claim to the Customs Court of First Instance at the first hearing in accordance with the judicial regulations in effect. Should the court detect signs and evidence supporting forgery, it shall refer the investigation to the Attorney General and postpone its hearing until the forgery claim is settled. But if the verbal process whose forgery has been claimed covers more than one item, hearing concerning the rest of the items contained in the verbal process shall not be postponed but the court shall proceed with the hearing and a judgment shall be issued.
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<b>Article 190:</b>	A combined comprehensive verbal process containing a number of contraventions may be prepared when the value of goods for each contravention does not exceed 5 dinars and within the limits and instructions set out by the Director. It may be sufficient to confiscate these goods by a decision from the Director or his deputy, and no request for re-consideration shall be accepted unless the owners of these goods pay customs duties and other fees and taxes as well as the due fines.
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**Chapter Two**

**Precautionary Measures**  
**Section One: Precautionary Seizure**

<b>Article 191:</b>	Those who prepare the verbal process shall have the right to seize the goods involved in the contravention or the smuggling crime and the means used in concealing them as well as the transport means. They shall also have the right to seize all the documents for the purpose of proving the contraventions and smuggling crimes and guaranteeing the payment of fees, duties and fines.
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**Section Two: Precautionary Detention**

<b>Article 192:</b>	<p>A. Precautionary detention of persons shall not be allowed except in the following cases:-</p> <ol style="list-style-type: none"> <li>1. In cases of an attested smuggling crime.</li> <li>2. Upon carrying out hindrance acts which obstruct the investigation of the smuggling crime or the like.</li> <li>3. When it is feared that the persons involved may flee or disappear to evade penalties and indemnities to which they may be sentenced.</li> </ol> <p>B. The decision of detention shall be issued by the Director or the person whom he delegates and the general prosecution shall be notified and the detain shall be referred to the concerned Customs Court within 24 hours. The Director may extend this period by a sole similar period and only subject to the endorsement of the attorney general and in case the investigation process required that, provided that the detain should be referred to the Customs Court at the end of the investigation.</p>
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### **Section Three: Prohibition Of Travel for Violators and Smugglers**

<b>Article 193:</b>	The Director shall have the right to ask the pertinent authorities to prevent violators and those responsible for smuggling from leaving the country when the seized items are not sufficient to cover the customs duties, taxes and fines. The Director may cancel this request if the violator or the responsible for the smuggling presented a bank security equivalent to the sums which he may be asked to pay after it is found that the seized property does not cover these sums.
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### **Chapter Three**

#### **Customs Contraventions and Penalties.**

##### **Section One: General Provisions**

<b>Article 194:</b>	The customs fines and the confiscated goods prescribed in this Law shall be considered as a civil compensation for the Department and shall not be covered by the Law of General Amnesty.
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<b>Article 195:</b>	When numerous contraventions are committed, fines shall be imposed for each one. It would be sufficient, however, to impose the heaviest fine if the contraventions were closely connected in an inseparable manner.
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<b>Article 196:</b>	By the imposition of customs duties in a fixed proportion wherever it is mentioned herein is meant to include the other customs duties, Fees and taxes which were exposed to loss.
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<b>Article 197:</b>	<p>A customs fine not exceeding the amount of duties shall be imposed on the following:-</p> <ul style="list-style-type: none"><li>A. Goods imported or exported through smuggling whose value does not exceed 100 dinars and which are not among the specified prohibited goods.</li><li>B. Items and objects designed for personal use and the effects and gifts carried by the passengers whose value does not exceed 500 dinars and which are not declared at the customs house upon entry or exit and are not exempted from customs duties. The seized goods may, in both cases, be returned to their owners wholly or partly on condition that the restrictions prescribed by the provisions in force should be observed.</li></ul>
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##### **Section Two: Customs Contraventions and their Penalties**

<b>Article 198:</b>	A. Except for cases falling under smuggling category covered by Article 204 of this Law, a fine not more than half the amount of due duties and
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	<p>taxes shall be imposed on the following contraventions:</p> <ol style="list-style-type: none"> <li>1. The unjustified shortage in cargo listed in the maritime manifest or its substitute.</li> <li>2. Inconsistent declaration in which the real value has been confirmed to be not exceeding 10% of the declared value or 10% of weight or number or measurement provided that the goods shall not be of those prohibited ones.</li> </ol> <p>B. Except for cases falling under smuggling category covered by Article 204 of this Law, a fine not more than twice of duties or half the value of goods whichever is less shall be imposed on the following contraventions:</p> <ol style="list-style-type: none"> <li>1. The contravening declaration which leads to benefit from refunding duties or taxes or clearing the records of goods under temporary entry or goods imported for processing and export purposes the duties of which exceed 500 JDs, without having the right to do so.</li> <li>2. The unjustified increase over what has been listed in the cargo manifest or its substitute. If the increase contained parcels bearing the same signs and numbers borne by other parcels, the extra parcels shall be considered as being subject to higher fees or subject to prohibition rules.</li> <li>3. The unjustified decrease from what has been listed in the land or air cargo manifest or its substitute whether such decrease occurred in the number of parcels or their contents or in the quantities of bulk goods.</li> <li>4. The use of items covered by exemption or reduced tariff for a purpose other than that for which they were imported. The same fine shall be imposed on exchange or sale or disposal of these items in an illegal manner and without the Department's approval and without submitting the necessary papers.</li> <li>5. The sale of goods accepted under pending status of duties or for their use outside the permitted areas or for purposes other than those for which they were imported or when allocated for a purpose other than that which they were meant for, or upon replacing or disposing of them in an unlawful way before notifying the Department and presenting the necessary documents.</li> <li>6. Refunding duties and taxes whose value exceeds 500 JDs without having the right to do so.</li> </ol>
<p><b>Article 199:</b></p>	<p>Except for cases falling under smuggling category covered by Article 204 of this Law a fine of no less than 50 JDs and not more than 500 JDs shall be imposed on each of the following contraventions:-</p> <ol style="list-style-type: none"> <li>A. Contraventions in export declaration which would lead to evading the restrictions of export license or retrieving currency.</li> </ol>

- B. The contravening declaration which leads to benefit from refunding duties or taxes or clearing the records of goods under temporary entry or goods imported for processing and export purposes whose duties do not exceed 500 JDs.
- C. Transport of passengers or goods within the country by vehicles acceptable under pending status of duties in violation to the provisions of Laws and regulations.
- D. Changing the route specified in the transit or re-export declarations without the Department's approval.
- E. Removal of lead, or buttons or erasing the customs seals off goods dispatched by transit or re-exportation.
- F. Presentation of the specified certificates necessary for the discharge and settlement of the transit manifests or for the temporary entry undertakings or the inward processing of pending duties or re-exportation after the expiry of the delay periods specified for that purpose.
- G. Breaching any of the legal conditions and provisions of transit or inward processing or temporary entry or re-exportation contained in the customs directives and regulations.
- H. Contraventions of violating the regulations related to public and private warehouses. This fine shall be collected from proprietors or utilizers of said warehouses.
- I. Acquisition by the concerned persons of more than one manifest or its substitute.
- J. Possession or circulation within the customs limit in an illegal way or in a manner contravening the contents of the transport bill of goods subject to the control of the customs officers.
- K. Ferrying by ships whose load capacity is less than 200 tones of restricted or prohibited goods or goods subject to heavy fees or specified prohibited goods within the sea customs limit whether the goods were mentioned in the cargo manifest or not. The same applies when such ships change their course inside the sea customs limit under circumstances other than those resulting from maritime emergency or force majeure.
- L. Anchoring of ships or landing of planes or parking of other transport means in places other than those set out for them and which are licensed by the Department.
- M. Departure of ships and planes and other transport means from the harbor or the customs zone without a license from the Department.



	<p>N. Anchoring of ships of any load capacity and the landing of planes at harbors and airports other than those set out for those purposes, either this was in normal or emergency cases without notifying the nearest customs house of that.</p> <p>O. The transfer of goods from a transport means to another or the re-exportation of these goods without an authorized declaration or license.</p> <p>P. The loading and unloading of ships or trucks or cars and other transport means or withdrawal of goods without a license from the Department or in the absence of its personnel or outside the hours set for that or in violation of the provisions determined by the Department or unloading the goods at places other than those set for that purpose.</p> <p>Q. Obstructing the Department's officials from carrying out their duties and exercising their right of inspection, verification and examination and failure to stop upon the request of the Department's officials. This fine shall be imposed on anyone who took part in such contravention.</p> <p>R. Failure to keep registers and documents and similar items during the period prescribed in Article (183) of this Law or failure to present these registers and documents.</p> <p>S. Failure by customs clearance agents to abide by the customs regulations which specify their duties. In addition, professional penalties may also be applied in this regard in accordance with the provisions of Article ( 168 ) of this Law.</p> <p>T. The verified decrease in goods at the stores after being delivered in an apparent sound condition.</p> <p>U. The goods which have escaped seizure and which it was not possible to determine their value or quantity or kind and this shall not hinder prosecution on charges of smuggling.</p> <p>V. Refunding duties or taxes not exceeding 500 JDs in value without any right to do so.</p>
<p><b>Article 200:</b></p>	<p>Except for cases falling under smuggling category, a fine of 25 - 100 JDs shall be imposed on the following contraventions:-</p> <p>A. Declaring, in the declaration, of information contrary to the documents attached thereto. Such fine shall be levied from the declarant.</p> <p>B. Listing several closed parcels put together in whatever way in the manifest or its substitute as being one parcel. In this case, Article 60 of this Law concerning containers, pallets and trailers shall be observed.</p> <p>C. Failure to present the manifest or its substitute and the other documents</p>

	<p>referred to in Article 43 of this Law upon entry or exit and also the delay in presenting the manifest or its substitute from the period prescribed in the same Article.</p> <p>D. Non presence of a duly made cargo manifest or its substitute or the existence of a manifest contrary to the reality of the cargo.</p> <p>E. Failure to mark the manifest by the customs authorities at the shipment place in cases where such marking is essential in accordance with the provisions of this Law.</p> <p>F. Failure to list what should be listed in the manifest or its substitute.</p> <p>G. Importation by mail of closed parcels or unlabelled cans in violation of the provisions of Arab and international postal agreements and the national legal provisions in force.</p> <p>H. The attempt to refund duties and taxes without having the right to do so.</p> <p>I. Every other contravention to the provisions of this Law, regulations, decisions and directives enforcing them.</p>
<b>Article 201:</b>	A fine between 5 - 10 dinars for each day of delay shall be imposed in cases of contraventions involving delay in presenting the goods dispatched by transit to the exit office or to the destined internal office after the expiry of the periods determined in the manifests. The fine shall not exceed half the value of the goods.
<b>Article 202:</b>	A fine from 1 - 10 dinars shall be imposed for each week of delay or any part thereof for contraventions of delay in returning the goods entering temporarily for processing purposes after the expiry of the period set out for them in the declaration, with the exception of cars where the fine shall be from 5-10 JDs. The fine shall not exceed half the value of goods.
<b>Chapter Four</b>	
<b>Section One: Smuggling and its Penalties</b>	
<b>Article 203:</b>	Smuggling is the bringing of goods into the country or transferring them out of it in a manner contravening the enforced legislations and without payment of the whole or part of the customs duties and other fees and taxes or in violation of the rules of prohibition or the restrictions prescribed in this Law or the other laws and regulations. The goods referred to in Article 197 of this Law shall not be subject to this Article.
<b>Article 204:</b>	The following shall be subject to the smuggling provisions:- <p>A. Failure upon entry to go to the nearest customs house.</p>

- B. Failure to follow the appointed routes when bringing in the goods or transferring them out of the country.
- C. Unloading or loading the goods from or on board the ships in a manner contravening the regulations prevailing along the coasts where customs houses are not available or loading or unloading the goods in the sea customs limit.
- D. Unloading or loading the goods from or on board the planes in an illegal manner outside the official airport or throwing the goods during flights. In such case, provisions of Article 53 of this Law shall be complied with.
- E. Failure at the entry and exit office to declare the entering or departing goods without a manifest. The goods carried by the passengers are included but the provisions of Article 197 of this Law should be observed.
- F. Overpassing with the goods the customs houses without declaring thereof upon entry or departure.
- G. The discovery at the customs house of undeclared goods put in hiding places with the aim of concealing them or put in places which are usually not designed for the containment of such goods.
- H. The increase or decrease or exchange with regard to the number of the packages and their contents and which are accepted under suspension of duties prescribed in Title 8 of this Law and which have been discovered following the departure of the goods from the entry center. This rule shall cover the goods which have come to the country by smuggling or without customs formalities and in such case the transporter shall assume the responsibility therefore.
- I. Failure to submit the proofs determined by the Department for the discharge of the declarations of goods which are accepted under suspension of duties and which are prescribed in Title 6 of this Law.
- J. The removal of goods from the free zones or the stores or warehouses to the customs yard without the customs formalities.
- K. Presenting false manifests intended for the importation or exportation of specified prohibited goods or prohibited or monopoly goods or those intended for the importation of goods by falsifying their value so as to surpass the amounts of money determined in the enforced rules.
- L. The submission of false or forged or fictitious documents or labeling the goods with false signs with the aim of evading customs duties or the other fees and taxes in whole or in part or with the aim of evading rules of prohibition and restriction, provided that Article 198/A/2 of this Law shall be observed.

	<p>M. The transport or possession of the specified prohibited goods or the prohibited or monopoly goods without submitting proofs confirming their importation in a legal manner.</p> <p>N. The transport or possession of the goods which are under the control of customs zone's officers without presenting a legal document.</p> <p>O. The failure to re-import the goods whose exportation is prohibited and the goods exported temporarily for whatever purpose.</p> <p>P. Unloading or loading trains in places where customs houses are not available or loading or unloading the goods in the customs zone in a manner contravening the regulations.</p>
<p><b>Section Two: Penal Liability</b></p>	
<p><b>Article 205:</b></p>	<p>The penal liability is stipulated by the presence of intention. The operative penal provisions shall be observed in determining this responsibility. The following shall be considered liable for penalty:-</p> <p>A. The original perpetrators.</p> <p>B. The partners in the crime.</p> <p>C. Mediators and inciters.</p> <p>D. The possessors of the smuggled materials.</p> <p>E. The owners of the transport means which were used for the smuggling as well as the drivers and their assistants.</p> <p>F. The owners or tenants of the shops and places in which the smuggled goods were placed or those who benefit from these shops and places.</p>
<p><b>Section Three: Sanctions</b></p>	
<p><b>Article 206:</b></p>	<p>The following penalties shall be imposed on the persons who committed smuggling or what is considered to be smuggling or the attempt to do so:-</p> <p>A. A fine not less than 50 dinars and not more than 1000 dinars and on repetition a jail term between one month and three years plus the prescribed fine or by one of these two penalties.</p> <p>B. A customs fine as a civil indemnity for the Department as follows:-</p> <ol style="list-style-type: none"> <li>1. Between three times to six times the value of the specified prohibited goods.</li> <li>2. Between double to three times of both the value and the duties</li> </ol>

	<p>concerning the prohibited or monopoly goods.</p> <p>3. Between double to four times of the duties due on goods subject to customs duties if not prohibited or monopoly provided that the fine shall not be less than half the value of the goods.</p> <p>4. Between 25 -100 dinars for goods not subject to duties or taxes and which are not prohibited or monopoly.</p> <p>C. The confiscation of the goods involved in the smuggling or levying the equivalent of their value including the duties if the goods were not seized or escaped seizure.</p> <p>D. Confiscation of the transportation means and the instruments and items used in the smuggling or a fine not exceeding 50% of the value of the smuggled goods provided that it does not exceed the value of the transport means with the exception of ships, planes and trains unless they were prepared or hired for this purpose or levying the equivalent of their value if they were not seized or escaped seizure.</p>
<b>Article 207:</b>	The Director may decide to confiscate the seized goods if the smugglers escaped or were not identified.
<b>Chapter Five</b>	
<b>Section One: Administrative Prosecution</b>	
<b>Decisions of Collection and Fines</b>	
<b>Article 208:</b>	<p>A. The Director or whomever he authorizes may issue decisions for claiming duties, taxes and fines which the Department collects provided that the would-be collected sums are due fixed in amount under guaranteed undertakings or a compromise settlement undertaking or a final court decision. The taxable shall come to the Department to settle the claim within 30 days from the date of notifying him of the decision.</p> <p>B. The Director shall issue a decision for levying the claimed fees, taxes and fines if the taxable has not reported to the Department during the period referred to in paragraph (A) of this Article.</p> <p>C. The taxable may object to the collection decisions at the pertinent court within thirty days from the date of notification. This, however, does not stop execution unless 25% of the claimed sums were paid as security or under a bank guarantee.</p>
<b>Article 209:</b>	<p>A. The fines set out in chapter 3 of this title shall be imposed by a decision from the Director or whomever he authorizes.</p> <p>B. The contravener himself or his representative shall be notified of the fine imposed on him by a written notice or registered mail. The contravener must pay the fines within 30 days from the date of notification or the</p>

	date of the refusal to sign the notification.
<b>Article 210:</b>	<p>A. Fining decisions referred to in Article 209 may be protested to the Minister within the same period set out in the said Article. The Minister may confirm the fining decision or reduce or cancel it when there are justifying reasons.</p> <p>B. The Minister's decision, issued under paragraph (A) of this Article, may be appealed before the Customs Court when the imposed fine plus the value of the confiscated goods exceed 500 JDs. The Appeal should be submitted within 30 days from notification of the Minister's decision, and the court may confirm the fine or amend or cancel it.</p>
<b>Section Two: Legal Prosecution of Smuggling Crimes</b>	
<b>Article 211:</b>	Legal proceedings in smuggling crimes shall not begin except upon a written request from the Director or the official who acts on his behalf during his absence.
<b>Section Three: Abatement of Prosecution Settlement by Compromise</b>	
<b>Article 212:</b>	<p>A. The Minister or the person he authorizes may reach a compromise settlement, in respect of smuggling crimes or the like before prosecution or during proceedings and before issuance of the judgment of first instance, with all parties responsible for smuggling or with some of them for the whole crime and within the conditions mentioned in the settlement contract.</p> <p>B. The Minister upon recommendation from the Director may waive any violation or smuggling crime or the like before or during prosecution and before the issuance of the judgment of First instance when there are justifiable reasons, when the fines do not exceed 500 JDs. In all cases, justifiable reasons can not be considered, unless related to travellers cases concerning their personal use.</p> <p>C. The Minister upon recommendation from the Director may waive the customs cases relating to issues of official parties.</p>
<b>Article 213:</b>	<p>A. The Minister or the person delegated by him, when reaching the compromise settlement, may substitute for penalties and customs fines mentioned in Article 206 of this Law by the following:-</p> <ol style="list-style-type: none"> <li>1. Customs fine not less than 50 % of the minimum civil compensation.</li> <li>2. Confiscating the specified prohibited goods and goods whose importation or exportation is prohibited.</li> </ol>

	<p>3. The compromise settlement contract may provide for returning the seized goods, and levying customs duties and other fess and taxes on goods whose importation or exportation is permitted or goods whose importation is restricted on condition that approval of the restricting authority is secured.</p> <p>4. The compromise settlement contract may provide for returning means of transport and the materials used in smuggling against a fine not less than 20% of the value of smuggled goods and not exceeding 50% of the value of the transportation means.</p> <p>B. The Minister must issue a directory for compromise settlements to be published in the Official Gazette.</p>
<b>Article 214:</b>	The legal case shall be dropped upon reaching the compromise settlement.
<b>Chapter Six</b>	
<b>Civil and Joint Liability</b>	
<b>Article 215:</b>	<p>A. The contravention in smuggling crimes is made up and the civil liability arises with the existence of their elements. But he who proves that he was the victim of a force Majeure shall be absolved from responsibility as well as the person who proved that he did not commit any of the actions which constituted the contravention or the smuggling crime or caused them to happen or led to committal thereof.</p> <p>B. B- In addition to the perpetrators of the contraventions and smuggling crimes as original perpetrators, the civil liability covers the interferences, the owners of the goods involved in the contravention or the smuggling crime, the partners, the financiers, guarantors, brokers, representatives, donators, transporters, possessors, beneficiaries and senders of the goods each according to his responsibility in the act.</p>
<b>Article 216:</b>	The investors of the private shops and places where the goods involved in the contravention or the smuggling crime were placed shall be responsible for them. The investors of public shops and places and their employees as well as the owners of the transportation means and their drivers and assistants shall be held responsible unless they prove their lack of knowledge about the presence of the goods involved in the contravention or the smuggling crime and the nonexistence of a direct or indirect interest for them in that act.
<b>Article 217:</b>	The guarantors shall be responsible in the same way as the original undertakers do in terms of payment of fees, duties and fines and other due amounts within the limits of their guarantees.
<b>Article 218:</b>	Customs clearance agents shall be responsible for the contraventions committed by them or by their employees who have been delegated by them in the customs declarations. In case those contraventions lead to smuggling crimes, then the court shall have the right to decide and determine the responsibility.

	They shall not be responsible for the undertakings mentioned in the customs declaration unless they themselves undertook them or guaranteed their undertakers.
<b>Article 219:</b>	The declarants, the employers and the transporters shall be responsible for the actions of their employees and all those working for them in respect of the duties and taxes which the department levies as well as the fines and the confiscated goods prescribed in this Law and resulting from those actions.
<b>Article 220:</b>	The inheritors shall be responsible for the sums due on the deceased within the limits of each share of the inheritance.
<b>Article 221:</b>	The determined duties, taxes and fines or those under joint liability shall be levied from the contraveners or those responsible for the smuggling in accordance with the provisions of the Law for collecting state funds. The goods and the transportation means, when available or seized shall serve as a guarantee for levying the due sums.
<b>Chapter Seven</b>	
<b>Section One: Principles of Trials</b>	
<b>Article 222:</b>	<p>A. special court called " The Customs Court of First Instance " shall be formed and consists of three judges, one of them as a president, to be appointed by the Judicial Council in the manner civil judges are appointed, and in case one of them fails to assume his job due to absence or any other legal reason, the Minister of Justice may delegate any other judge to perform the job.</p> <p>B. The above-mentioned court may include more than one panel.</p> <p>C. The court shall hold its sessions in Amman and in the place designated by the Minister. It may hold its sessions in any other place it deems appropriate and issues its decisions by unanimity or majority of votes.</p>
<b>Article 223:</b>	<p>Notwithstanding the provisions of any other Law, the Customs Court's jurisdiction shall include the following:-</p> <p>A. Dealing with all smuggling crimes and any practically related matters in accordance with the provisions of this Law.</p> <p>B. Dealing with the crimes and violations committed against the provisions of this Law and against the Laws and regulations of excise, local production, import and export, Law of investment encouragement, general sales tax Law and all the instructions issued thereunder.</p> <p>C. Dealing with disputes arising from the application of international trade agreements to which the Kingdom is a party and with any dispute relating to the application of the laws and regulations mentioned in</p>



	<p>paragraph ( B ) of this Article.</p> <p>D. Dealing with objections to levying decisions in accordance with Article 208 of this Law.</p> <p>E. Dealing with objections relating to fining decisions in accordance with Article 210 of this Law.</p> <p>F. Seizing or releasing in connection with these crimes and violations in accordance with the rules prescribed in the Penalty Codes. In cases when the legal action has not yet been referred to the court, the President of the Court may ask the person accused in accordance with this Law to provide a guarantor to ensure his presence at the court. Otherwise this person may be arrested until the end of the case or until he presents the guarantee.</p>
<p><b>Article 224:</b></p>	<p>A. Judgments passed by the Customs Court of First Instance may be appealed to a special customs court consisting of three civil judges, one of them as a president, to be appointed by the Judicial Council, and in case one of them fail to perform his duties due to absence or any other legal reason, the Minister of Justice may delegate another judge for the job.</p> <p>B. This court shall meet in Amman and in the place designated by the Minister or the place it deems appropriate.</p> <p>C. This court shall deal with cases referred to it in terms of investigation and pleading and issue its decisions by unanimity or majority of votes.</p> <p>D. The period of appeal shall be thirty days from the date of notification if the judgment has been passed by default or from the date of the issuance if the judgment was given in presence.</p>
<p><b>Article 225:</b></p>	<p>Judgments given by the court of appeal in legal and penal cases shall be subject to cassation:-</p> <p>A. If the sum of the judgment is not less than two thousand dinars.</p> <p>B. If the dispute in the other judgments involves a newly-created legal point or a complicated one or of general significance and the Customs Court of Appeal gave its permission. Request for that permission must be presented within ten days of the date of the notification of the Customs Court of Appeal's decision.</p> <p>C. Should the Customs Court of Appeal refuse to give a permission for cassation, the applicant has the right to request the permission from the President of the Cassation Court within ten days of his notification of the refusal decision.</p> <p>D. If the permission for cassation was issued by the Customs Court of</p>

	Appeal or from the President of the Cassation Court, the cassation applicant must present the cassation statement within ten days of his notification of the permission decision.
<b>Article 226:</b>	<p>A. The sentenced person may object to the judgment passed by default within ten days of his notification.</p> <p>B. The application for cassation or appeal shall be presented to the court which issued the judgment or to the court under whose jurisdiction the applicant's area of residence falls so as to submit it to the pertinent court.</p> <p>C. The application for cassation shall be presented to the Cassation Court or to the Court of Appeal which issued the judgment to refer it together with the suit's documents to the Cassations Court. The cassation period is thirty days from the date of the issuance of the judgment or notification if it has been passed by default.</p>
<b>Section Two: Various Provisionss</b>	
<b>Article 227:</b>	<p>A. The Customs Public Prosecution shall be carried out by one or more public prosecutors to be appointed by the Minister from amongst the officials of the Jordan Customs holding law degrees and who have been working in the Department for at least five years. He shall have the right to cross examin, plead, appeal and cassate judgments passed by the Customs Courts.</p> <p>B. Notwithstanding the provisions of any other Law, the services of any one who occupies the position of a member of a customs court or a prosecutor at the customs public prosecution for two consecutive years before or after the execution of this Law, shall be deemed complete judicial service for the purpose of Lawyers association law and the law of judicial independence.</p>
<b>Article 228:</b>	Counter claim cases shall not be accepted at the Customs Courts with regard to the customs duties and other fees and taxes due on goods still in the possession of the Department and under clearance.
<b>Article 229:</b>	The Court of First Instance and the Customs Appeal Court shall be entitled to summon witnesses and cross-examine them and hear all evidence. In all their procedures, the said courts shall observe the provisions prescribed in the Articles of the civil and penal laws in matters which do not conflict with the provisions of this law.
<b>Section Three: Notifications</b>	
<b>Article</b>	The Jordan Customs officials and officers may prepare the summons,

<b>230:</b>	notification and judgment documents and deliver them by themselves. This in general covers all papers relating to the trial proceeding including levying and fining decisions.
<b>Article 231:</b>	<p>A. Notification shall be carried out in accordance with the rules specified in the civil trial Law, taking the following two points into account:-</p> <ol style="list-style-type: none"> <li>1. Should the person wanted for notification change his place of residence or the place of his job after the date of the Customs contravention report prepared against him without notifying the Department in writing or give a false address, the notification shall be carried out by fixing it to his place of residence or the place of his latest, or known or chosen job and onto the notice board of the pertinent customs house.</li> </ol> <p>If place of residence of the person wanted for notification is unknown and the value of the goods involved in smuggling does not exceed 200 dinars, notification shall be carried out by fixing it onto the court's notice board and this shall be put down in the contravention report. Should the value of the goods involved in smuggling exceed 200 JDs, notification shall be carried by fixing it onto the court's notice board and advertising it in a daily news paper once at least.</p> <p>B. Notwithstanding the provisions of any other law, Customs Courts shall not accept any claim against the Treasury unless the plaintiff deposited in cash or submitted a bank guarantee which is equivalent to 25% of the required amount including fees and fines or the amount acknowledged by him whichever of them is higher.</p>
<b>Chapter Eight</b>	
<b>Execution of Judgments and Decisions of Collecting and Fining</b>	
<b>Article 232:</b>	<p>A. Decisions of levying and fining and judgments issued in customs cases and after being final shall be implemented by all means of implementation on the movable and immovable assets of the liable persons in accordance with the law for collecting state funds. The Minister must order the seizure of a part of these assets sufficient to repay the due sums.</p> <p>B. The Director shall exercise the powers entrusted to the administrative governor and the committee concerned in collecting state funds provided for in the above-mentioned Law.</p>
<b>Article 233:</b>	<p>A. Should the person sentenced by a cash penalty fail to pay the due sum, he shall be jailed one day for each 2 JDs or their fractions provided that the period of imprisonment does not exceed one year. Should the court's decision fail to state that the cash penalty is replaceable by</p>

	<p>imprisonment when unpaid, the replacement shall be made by a decision from the customs general prosecution.</p> <p>B. Every partial payment made before the imprisonment or during it and every sum that has been levied shall be deducted from the original cash penalty by the rate specified in the judgment as prescribed in the first paragraph of this Article.</p> <p>C. The imprisonment prescribed in this Article shall not affect the Department's right to the fees and fines due on the contraveners or those responsible for smuggling and to the determined confiscations. In all cases, the decided fines shall be considered as civil compensation for the Department and shall be collected in the manner state funds are collected.</p>
<b>Article 234:</b>	Decisions of imprisonments and summoning notes issued by the pertinent authorities may be implemented and notices may be delivered by the Department's officials and officers.
<b>Article 235:</b>	The Department shall be exempted from all costs of implementation and from presenting any security or guarantee in all the cases imposed by the Law to that effect.

#### **Chapter Fourteen: Sale of Goods**

<b>Article 236:</b>	<p>A. The Department may sell the seized goods of animals and goods likely to corrupt or to leak or affect the safety of other goods or the installations in which the goods are placed.</p> <p>B. By a license from the Director or his representative, seized goods whose value undergo remarkable decrease may be sold. In implementation of this Article, the sale shall be carried out on the basis of a report in which the condition of the commodity and the reasons calling for its sale are recorded with no need to await the issuance of a judgment by the pertinent court provided that the owner of the commodity be notified whenever possible. If this judgment was issued later and called for the return of the commodity to its owners, they shall be paid the price of the sold commodity after deducting any payable duties or taxes thereon.</p>
<b>Article 237:</b>	<p>The Department may sell the following:</p> <p>A. Goods which were decided for storage in stores or the ground of the customs and its quays after the elapse of three months of the storing. These provisions also apply to the deposits left by the passengers in customs centers.</p> <p>B. The goods stored in the warehouses and grounds of investing bodies after the elapse of specified periods according to the provisions of the laws and regulations of these bodies.</p> <p>C. Goods of the kinds prescribed in paragraph (A) of Article 236 of this Law</p>

	<p>when they are presented in the customs yard during the safekeeping period and signs of disease or decay or signs indicating that they would affect the safety of the other goods or the installations appear on them provided that this be recorded in a report and that the owners of the goods or their representatives are notified if possible or otherwise by a notice fixed at the pertinent customs house prior to the sale.</p>
<b>Article 238:</b>	<p>The Department shall also sell the following:-</p> <ul style="list-style-type: none"> <li>A. Goods, articles and means of transport which have become exclusively its own as a result of judgment or a compromise settlement or a written assignment or by confiscation in accordance with Article 207 of this Law, or have become owned by the Department for any other legal reason.</li> <li>B. Goods which have not been withdrawn from the public and private warehouses within the legal periods and which are to be sold in accordance with Articles 112 and 119 of this Law.</li> <li>C. Goods and articles whose owners have not been known and no one claimed them during the safe keeping period.</li> </ul>
<b>Article 239:</b>	<p>The Department shall not bear any responsibility with regard to any loss or damage sustained by the goods which it sells under the provisions of Articles 236, 237, 238 of this Law unless it was proved that the Department made an apparent mistake in carrying out the sale.</p>
<b>Article 240:</b>	<ul style="list-style-type: none"> <li>A. The provisions of sale prescribed in Articles 236,237,238 of this Law shall be applied to that part which may be sold of the prohibited or monopoly goods.</li> <li>B. Under compliance with the provisions of paragraph (B) of Article 248 of this Law, sale operations prescribed in this section shall be carried out by public auction and in accordance with the terms and provisions determined by a decision from the Minister to be published in the Official Gazette.</li> <li>C. The goods, articles and means of transport shall be sold free of customs duties and other fees and taxes with the exclusion of the brokerage and municipality fees which are to be paid by the buyer.</li> </ul>
<b>Article 241:</b>	<p>A. Proceeds of the sale shall be distributed according to the following order:-</p> <ol style="list-style-type: none"> <li>1. costs of the sale operation.</li> <li>2. costs incurred by the Department of whatever kind.</li> <li>3. customs duties.</li> <li>4. other duties and taxes in accordance with their respective date of the issuance of their relative legislations.</li> <li>5. cost of storing in the stores and warehouses including packing and unpacking, transfer, portorage and others.</li> <li>6. Storing fees.</li> <li>7. Transportation fees when necessary.</li> </ol>

	<p>B. The remaining balance from the proceeds of the sale of importable goods after deducting the amount prescribed in paragraph (A) of this Article shall be deposited in trust with the Department on the day of sale. The related people may demand its drawback within three years from the sale date, otherwise it would become a treasury money.</p> <p>C. As for the prohibited goods or the goods whose importation is prohibited, the remaining balance from the proceeds of their sale shall become a treasury money. With regard to the other goods whether they were from the prohibited or monopoly kinds or those whose importation is permitted and which are sold as a result of a compromise settlement or of a fining decision or a judicial sentence issued on a smuggling crime, the remaining balance shall be distributed in accordance with the provisions of Article 242 of this Law.</p>
<b>Article 242:</b>	The amounts of customs fines and the value of the confiscated articles, goods and means of transport shall be passed to the Treasury after discounting the costs, fees and duties. One third of those amounts shall be deducted for paying bonuses which may be distributed by directives made by a decision from the Minister upon the recommendation of the Director, provided that, when distributing those bonuses, the efforts of the officials who secured those customs fines shall be observed.
<b>Article 243:</b>	In the cases where no fines or indemnities are imposed or when these fines and indemnities are very small and the Department is rendered unable to reward the informers and seizures, the Minister, contrary to the provisions of Article 242 of this Law, may allow the distribution of the proceeds of the sale of the confiscated goods and means of transport in the manner he deems appropriate and upon the suggestion of the Director and in accordance with the rate stated in the previous Article or pay a sum from the treasury to be determined by the Minister by the approval of the Council of Ministers.

### **Chapter Fifteen: The Prerogative of the Jordan Customs**

<b>Article 244:</b>	For the purpose of levying all customs duties and other fees and taxes with which the Department is charged of levying as well as for the levying of fines, indemnities, confiscations and recoveries, the Department enjoys a general prerogative over the movable and immovable properties belonging to the taxpayers even till the state of bankruptcy and with preference over all the debts except those related to the maintenance of materials and the costs of the judicial proceedings presented by the other parties and the debts which enjoy a general prerogative on the movable properties.
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### **Chapter Sixteen: Prescription**

<b>Article 245:</b>	A. Should it appear at any time that the duties and fines charged on any goods, under the provisions of this Law have not been levied or they have been partly collected for whatever reason, the Department shall collect the duties, fines or the shortfall thereof pursuant to the provisions of the effective Law for collecting state funds within three years from the date of
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	<p>registering the declaration.</p> <p>B. No claim or suit concerning the drawback of customs duties and taxes or fines whose payment occurred before more than three years shall be heard.</p> <p>C. The cash guarantees of all kinds shall be virtually finally transferred to the Treasury if the documents submitted by those concerned do not meet the required terms which make it possible to determine the status of these guarantees within the periods prescribed in this Law. In all cases, it shall not be allowed to claim the remaining balance of what has been transferred to the customs duties and other fees after the passage of three years from the payment of the guarantees unless the delay was caused by the Department.</p> <p>D. The provisions of the previous paragraphs shall not be applicable to the guarantees paid for the purposes of bringing suits in accordance with this Law.</p>
<b>Article 246:</b>	The Department may destroy the files, the records, the receipts, the declarations, and other documents pertaining to any year after five years of their expiry or the end of their use and the Department shall not be obliged to present them after the expiry of that period to any party or give copies or extracts of them.
<b>Article 247:</b>	<p>A. Claims relating to public rights in the crimes and contraventions provided for in this Law shall be dropped after three years from the date of the occurrence of the action if a prosecution thereof is not carried out.</p> <p>B. The penalty decided under this Law, if not executed, shall be dropped in the judgment in presence by the passage of five years from the date of issuance and from the date of notification in the judgment in default.</p> <p>C. The provisions of prescription and periods prescribed in the Civil Law shall be applied to the financial rights of the Department.</p>

### **Chapter Seventeen: General Provisions**

<b>Article 248:</b>	<p>A. The Minister has the right to exclude the Ministries, government departments and public official institutions from some of the customs procedures to facilitate their tasks, including the acceptance of value of the goods which they import and which are shown in the lists added to them the transportation and insurance fees and any other costs necessitated by the importation process provided that this exclusion shall not cause any detriment to the duties and taxes in accordance with the Laws in effect whether this was made through exemption or by influencing their rates.</p> <p>B. The Minister, upon the recommendation of the Director, may sell the goods which have become right of the treasury to the Ministries, official departments and public institutions for the sum he deems appropriate or offers them free to these Ministries, departments and institutions through</p>
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	a decision from the Council of Ministers upon the recommendation from the Minister himself.
<b>Article 249:</b>	<p>A. The Council of Ministers may issue the regulations necessary for the implementation of this Law.</p> <p>B. The directives issued under the provisions of this Law shall be published in the Official Gazette.</p>
<b>Article 250:</b>	<p>A. The Customs and Excise Law No. 1 for the year 1962 and the amendments introduced therein shall be canceled but the regulations and directives issued thereunder as well as the regulations and directives issued under the temporary Customs Law no. 16 for the year 1983 shall continue to be valid until they are canceled or amended under the provisions of this Law within a period not exceeding six months.</p> <p>B. The decisions issued by the council of ministers pursuant to the provisions of the customs and excise law no.(1) for the year 1962 and temporary customs law no.(16) for the year 1983 shall remain operative unless cancelled or determined within a period of six months at the most as of the date of validity of this law.</p> <p>C. The provisions of any other legislation shall be canceled to the extent to which its provisions conflict with the provisions of this Law.</p>
<b>Article 251:</b>	The Prime Minister and the Ministers shall be charged with the execution of the provisions of this Law.