

## Statutes of Pending Duties

### Chapter One Exemptions

#### Article 149:

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

- a. Articles imported in the name of His Majesty the King.
- b. Grants and donations imported to the Ministries, government public departments and institutions, official universities, municipalities, rural councils and council of joint services.
- 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.
- d.
  1. Notwithstanding the provisions of any other legislation, customs controls on exempted imported goods under this Law or any other law shall continue to apply for a period of five years from the date of clearance thereof, provided that three years from the date of actual operation of the project are expired, The Customs Department shall be accordingly informed of the operation start date or actual production date.
  2. Vehicles, equipment and means of transport of all kinds - which are subject to registration in accordance with the provisions of the Traffic Law and the statutes issued thereunder shall be excluded from the provisions of item (1). If, however, they are disposed of at any time, they shall be subject to customs duties and other fees and taxes prescribed in the applicable legislation in force, including sales tax.
  3. The procedures and conditions required for the implementation of the provisions of this paragraph shall be specified in a by-law issued pursuant thereto.<sup>24</sup>

### Chapter Two Diplomatic and Consular Exemptions

#### Article 150:

The following shall be exempted from customs duties and other fees and taxes on condition of reciprocity and within its limits. They shall be subject to inspection when necessary with the awareness of the Ministry of Foreign Affairs:

- 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 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.
- 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.
- 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.

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.

### Article 151:

First First: The items exempted under Article 150 of this Law shall not be utilized for a purpose other than the one for which the exemption was given and must not be assigned to anybody except after the Customs 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 on the date of the disposal or the assignment or the date of the registration of the customs declaration thereof 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 Customs Department.

Second- Second: With the exception of cars, Customs duties and other fees and taxes shall not apply if the beneficiary from the exemption under Article 150 disposed of the exempted items five years after their withdrawal from the Customs Department on condition of reciprocity.

Third:

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:-

- a. Expiry of commission of the member of the embassy or the consular who benefited from the exemption.
- 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.
- 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.

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:-

- 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.
- 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..

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.

### Commencement of the right to exemption

#### Article 152:

The right to exemption for beneficiaries under Article (150 ) of this Law shall take effect on the date of the start of their official work in the Kingdom.

### Reciprocity in granting exemptions

#### Article 153:

The concessions and exemptions prescribed in Article 150 and 151 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.

### Exiting exempted diplomatic materials

#### Article 154:

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.

## Chapter Three Military Exemptions

#### Article 155:<sup>25</sup>

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.

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.

C. Imports of the Military Consumer establishment shall be exempted from customs duties and other fees and taxes in accordance with types, quantities and values determined by the Council of Ministers upon recommendation of the Minister if such imports have no analogous products in the authorized Jordanian Industries specified by the Council of Ministers upon recommendation from the Minister and the Minister of Industry and Trade, notwithstanding any contrary provision in any other Law.

### Chapter Four: Personal Effects and Household Furniture Used furniture

## Article 156:<sup>26</sup>

With the exception of cars, the personal effects and household furniture brought by Jordanians coming to the Kingdom for permanent residence shall be exempted from duties and other fees and taxes. Quantities and types of exempted materials in addition to the terms required to benefit from the provisions of this article shall be established under a by-law issued for this purpose.

## Chapter Five:Returned Goods Exemption of returned Goods

### Article 157:

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

- A. Goods returned to the Kingdom after being proven to be of local origin and previously exported from the Kingdom if they are returned to the Kingdom within three years from the date of their exportation.
- B. Vehicles that have been returned to the Kingdom, provided that their customs duties and other fees and taxes were already paid, and that they were duly registered and licensed in the Kingdom.<sup>27</sup>
- 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 from by the Minister upon recommendation from the Director.
- D. The Minister may exclude some goods, which are difficult to differentiate, from the provisions of this Article and subject them wholly for duties when re- imported after the completion of manufacture or repair thereof.
- E. The Minister shall specify, via directives, the terms to be fulfilled to benefit from the provisions of this Article.

## Chapter Six Miscellaneous Exemptions

### Article 158:

The following articles shall be exempted from customs duties and other fees and taxes under the conditions determined by the Director:-

- A. Samples which have no commercial value. .
- B. Samples which can be benefited from and whose value shall be determined by directives from the Minister.
- 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.
- D. Calendars designed for advertising.
- E. Decorations and sport and scientific prizes of no commercial characteristic.
- 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.

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.

H. The grants, donations and gifts received by Mosques, Churches and Monasteries for their private use.

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.

## Chapter Seven Common Provisions

### Article 159:

A. The exemption provisions prescribed in this section shall apply to the articles covered by such exemption whether they were imported directly or through a broker or bought from stores and warehouses or from the Free Zones provided that the conditions set out by the Customs Department shall be observed.

B. In case a dispute arises on whether the goods prescribed in this section are subject to the Customs duties or exempted therefrom, the Director shall settle this dispute.

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<sup>24</sup> This paragraph was amended pursuant to Article (24) of the amending Law No. (33) of 2018

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