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- Goods: Any natural material, or any animal, agricultural, or industrial product including electrical energy.
- Class of Good: The nomenclature used in the Customs Tariff Schedule.
- Prohibited Goods: Goods whose importation or exportation is prohibited by this Law or any other legislation.

Goods Subject to Exorbitant Duties: Goods specified for the

for clearing goods on the behalf of others.

The Store: The place or the building in which goods are stored temporarily until they are withdrawn under a customs status, whether such a store is administered directly by the Department, an official public institution, a non-official institution, or an investing entity.

The Investing Entity: The Department, institution, or any natural or juridical person who undertakes the storage, portorage, or stacking of goods, as well the safekeeping of the parcels, in return for set fees and under customs of supervision.

Warehouse: The place or building in which goods are deposited under the Department's supervision in cases of suspended customs duties and in accordance with the provisions of this Law.

Carrier: The owner of a means of transport or a representative thereof.

Designated Routes: Routes for the passage of incoming or outgoing goods or goods in transit as designated by a Minister's decision which is published in the Official Gazette.

Article 3: The provisions of this Law shall apply to the lands subject to the Kingdom's Sovereignty, and to its territorial waters.

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Investment Promotion Law or any Concession Law or International Treaty.

Article 10: Customs tariff duties shall be either ad valorem (a percentage of the value of goods) or fixed (a fixed amount/ unit). Goods may be subject to both ad valorem and fixed tariffs at the same time.

Article 11: Ordinary customs tariffs shall apply to goods of all countries, without prejudice to provisions of Article 12 of this Law.

Article 12: Preferential customs duties shall apply to goods originating in countries which enjoy a preferential status under the provisions of treaties with the Kingdom.

Article 13:

A- A Higher Customs Committee of experts and specialists shall be formed by the Cabinet chaired by the Minister, and shall give consultations regarding all matters that would help realize the objectives of this Law.

B- A Council which shall be known as the (Customs Tariff Council) shall be formed, chaired by Minister of Finance and with the Minister of Industry

C- take the measures provided in this Article in a manner which is consistent with national economic interests, and to the extent deemed necessary by the Cabinet.

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d- Derivatives of live animals.

e- Fishing and / or hunting products.

f- Maritime fishing products and other products obtained from the sea, outside a country's territorial water, by means of fishing boats registered in and raising the said country's flag.

g- Goods produced or produced aboard manufacturing ships from amongst the goods listed in item (f) of this Article, and whose origin is the aforementioned country, provided such ships are registered in, and raise the said country's flag.

h- Products taken from the seabed or the subsoil thereof outside territorial waters provided that the country has special rights to exploit the sea - bed or its subsoil.

i- Items produced from the wastes of manufacturing processes and raw materials used therein, provided the wastes are collected there, and are fit only to be recovered as raw materials.

j- Goods produced in the said country exclusively from goods referred to in items (a to i) or from the derivatives thereof, and at any production stage.

Article 25:

A- The origin of goods produced in more than one country shall be the country of the last manufacturing stage, provided production there is carried out within a purpose build project set up for the manufacture of a new product.

B- Goods imported from a source other than the country of origin, and which are put for domestic consumption in the source, shall be subject either to the customs tariffs applicable to the goods from the source, or to tariffs applicable to goods from the origin, whichever is higher.

C- Goods which undergo additional manufacturing in other than the country of origin, shall be subject either to the tariffs applicable to goods from the country of origin or the tariffs

applicable to the country of manufacture, depending on the extent of additional manufacturing, and according to the criteria provided in paragraph (A) of this Article.

Article 26:

A- Imported goods shall be subject to proof of origin. Conditions for proof of origins and for exemptions therefrom shall be stipulated by a Minister's decision upon the Director's recommendation.

B- The Department may require

3- No part of the proceeds of a subsequent resale, or disposal or use of the goods by the buyer shall accrue directly or indirectly to the seller, unless it is possible to readjust the value of the transaction, according to the provisions of paragraph (F) of this Article.

4- The buyer and seller shall not be related..

B- Natural or juridical persons are considered to be related only if:-

1- they are officers or directors of one another;

2- they are legally recognized business partners ;

3- they are employer and employee;

4- one of them holds directly or indirectly no less than 5 percent of the other persons outstanding voting stocks or shares;.

5- one of them supervises the other directly or indirectly;.

6- both of them are directly or indirectly supervised by a third person;

7- they jointly supervise a third person directly or indirectly ;

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

C- The fact that the buyer and seller are related within the meaning of paragraph (B) of this Article is not sufficient grounds for rejecting the transaction value, unless the Department finds that the value was biased as a result of the relationship.

D- The value of a sale transaction between related persons shall be accepted, and the goods shall be valued according to the provisions of paragraph A, if the importer proves that the [declared] value closely approximates one of the following test (standard) values for goods which are imported before or after 90 days from the date of importation [of the said good]:

1- The transaction value of identical or similar goods sold for exportation to the Kingdom, and to buyers who are not related to the sellers.

2- The customs value of identical or similar goods, determined according to the provisions of paragraph © or paragraph (D) of Article (30).

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

F- The following costs shall be incorporated in the transaction value to the extent that they are not included in the paid or payable price of the imported goods:-

1- Commission and brokerage fees, excluding buying commission fees.

2- Cost of the containers which are considered an integral part of the goods for customs purposes.

3- Material and labor filling costs.

4- The value of the goods and services provided directly or indirectly by the buyer for free, or at reduced cost and for use in the production of the imported goods, including:

- Materials, components, and parts of the imported goods.

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evidence acceptable to the Department within the given period, the provisions of Article (29,30 31) shall be applied successively.

Article 29: If the customs value is indeterminable according to the provisions of Article (28), it shall be determined by

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The documents must also be certified by the Jordanian Consulate Mission where available.

D-Upon the Director's approval, customs clearance formalities may be completed without submission of the certified invoices and required documents, against a cash deposit or a bank guarantee which may not exceed respectively 2% and 4% of the value of the goods, in lieu of each document. The payer shall be refunded if the certified invoices and required documents are submitted within (60) days of payment.

E- The certified invoice requirement and the provisions applicable thereto may be waived

Section 3

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goods are of local origin shall be considered prohibited. This shall also apply to goods subject to suspended duties.

Article 41: Foreign goods which do not conform with requirements of the Laws and regulations for the protection of origin and ownership shall be denied entry unless otherwise approved by the competent authorities.

Article 42: The Minister may stipulate special packaging rules for certain goods for the purposes of facilitating inspection procedures.

Chapter Three Maritime Transport

Article 43:

A- All goods arriving by sea, including those consigned to the free zone, shall be registered in the cargo manifest.

B- A single declaration only shall be prepared for the entire cargo, and shall be signed by the ship master, or the ship agent at the port of lading. The manifest shall include the following information:-

1 – The name, nationality and registered tonnage of the ship.

2 - The class of goods, and their gross weight, and the weight of knocked goods, if any. Prohibited goods shall be mentioned by their real nomenclature.

3 - The quantity of parcels and pieces, and a description of the packages, marks and numbering thereof.

4 - Name of the carrier and the consignee.

5 - The ports of lading.

C – Upon ship entry into the customs territory, and at first request of the Department officials, the ship master shall submit the original manifest for endorsement and a copy thereof to be kept with the Department.

D - Upon ship entry into the port, the ship master must deliver to the customs house the following:

1 - The cargo manifest and a preliminary translation thereof if necessary.

2 - The manifest of the ship's supplies, and of personal effects of the crew and of goods belonging thereto,

3 - The passengers list.

4 - A list of the goods to be unloaded at the port.

5 - All the documents and bills of lading which may be requested by the Department for applying customs regulations.

E - All manifests and documents shall be presented within thirty six hours of the ship's entry into the port, inclusive of official holidays.

F - The format of the cargo manifest and the number of copies thereof to be submitted shall be determined by the Director.

Article 44: Manifests of ships which do not make regular trips or which have no agent at Jordanian ports and manifests of sailboat must be endorsed if possible by the customs authorities at the port of lading.

Article 45:

A - Cargoes of ships and other vessels may not be unloaded except in ports with customs houses. The unloading of goods or the transshipment thereof shall be

Article 46: Without prejudice to the provisions of Article (71) of this Law, the ship master, or representative, or agent shall be responsible for the quantity of parcels or pieces and the contents thereof and for the amount of knocked, bulk, and bagged goods until such goods are delivered to the Customs stores or warehouses or allowed, to the owners. The Director shall issue instructions specifying the tolerable rates of overage or shortage in knocked, bulk and bagged goods,

Law. The value of the goods shall also be enclosed therein. The Director may grant exceptions from some of the above requirements if necessary.

B - The cargo manifest, or the document equivalent thereto shall have enclosed therein the documents confirming the contents thereof prepared according to the terms specified by the Director.

Chapter Five

Air Transport

Article 50: Airplane flying in the Kingdom's airspace must take designated routes only.

Article 51: Goods transported by air must be listed in the cargo manifest signed by the pilot and prepared according with the terms stipulated in Article (43) of this Law.

Article 52: Upon arrival at the airport, the pilot must present the cargo manifest as well as the lists prescribed in Article (43) of this Law to the Department's staff at their first request. The same documents and a copy thereof shall be submitted to the airports' customs house.

Article 53: Goods may not be unloaded or jettisoned from planes during flight. However, the pilot may have the goods jettisoned during flight if deemed necessary for the plane's safety, but must inform the Department thereof immediately upon the planes arrival.

Article 54: The provisions of Articles (45, 46, 47) of this Law shall apply to land and air transport. Drivers, pilots and carrier companies shall be responsible for any shortages in the case of land and air transport.

Chapter Six

Mail and Postal Parcels Transport

Article 55: The importation or exportation of goods by mail or by postal parcels shall be carried out in accordance with the Arab and

International postal agreements and the internal legal provisions in effect.

Chapter Seven Export and Re- Export

Article 56: Ships, trains, cars, planes or any other mean of transport, whether loaded or not, may not leave the country before presenting the Department with a manifest conforming to the provisions of Article 43, and before obtaining a departure permit, unless exempted therefrom by the Department.

Article 57: Goods prepared for exportation must be brought to the competent customs house and declared in detail thereat. Carriers crossing the land borders may not bypass customs houses without obtaining departure permits, and may not take roundabout routes in order to evade customs houses. Goods within the police jurisdiction of the custom's territory shall be subject to the provisions stipulated by the Department.

Article 58: Foreign goods which enter the Kingdom may be re- exported to outside the Kingdom or to a free zone, subject to the terms, procedures, and guarantees specified by the Director.

Article 59: Goods may be transhipped and goods which have not been warehoused may be withdrawn from the wharves back to the ship, however all subject to the terms set by the Director.

Chapter Eight Common Provisions

Article 60:

A – Parcels sealed or aggregated in any way may not be listed in the cargo manifest the equivalent document thereof as one parcel. Crates, suitcases, and containers shall be regulated by instructions issued by the Director.

B- It may be allowed to disassemble a single consignment of goods upon valid justification, and by the Director's

permission, provided this entails no loss to the Treasury. The Director may issue the necessary instructions in this regard.

Title FIVE

Stages of Customs Clearance Chapter One Customs Declarations

Article 61:

A- A customs declaration shall be submitted at the customs house upon clearance of any goods, including goods exempt from duties and taxes. The declaration shall be:-

1-handwritten;

2-or prepared by using data or word processing methods in accordance with the Director's instructions. Declarations prepared in this way shall also be subject to the provisions applicable to handwritten declarations.

B- The declaration format and medium, the number and price of copies thereof, and the information to be submitted, and the documents to be enclosed therein, and the information to be provided in such documents shall all be specified by the Director.

Article 62: A customs declaration may cover only the goods listed in the same cargo manifest, except in cases otherwise specified by the Director.

Article 63: Parcels which are sealed together, or aggregated in any way, shall not be listed in the declaration as one unit. Containers, crates and trailers shall be regulated by the Director's instructions.

Article 64: The person who submits a declaration may make modifications thereto, upon own request, provided that the modified declaration does not cover goods other than those originally included therein. In no case shall modifications to

prices of foreign currency shall not necessarily prevent the approval of cancellation requests.

C- The Department may request to inspect the goods. Inspection may take place in the presence or the absence of the declaration submitter, provided the submitter is duly notified about the inspection date.

Article 67: Owners of goods, or representatives thereof may check up the goods before submitting the declaration, and may, if necessary, and subject to the Department's approval, take sample of the goods, provided the sampling is done under the Department's supervision. The samples taken shall be subject to the applicable duties and taxes.

Article 68: Customs declarations may be viewed only by the owners or representatives thereof, and by the judiciary and other competent official authorities.

Chapter Two Inspection of Goods

Article 69: After the registration of a customs declaration is completed, the goods shall be inspected by the competent customs officials, partly or wholly, as per the Director's instructions.

Article 70:

A - Goods shall be inspected within the customs premises, or outside thereof, upon the request and at the expense of the person concerned, and according to the procedures set by the Director.

B – Moving the goods to the inspection site, and opening and resealing parcels, and any other activity required in the inspection process shall be at the expense and liability of the declaration submitter.

C – Goods in warehouses or inspection sites may not be moved without the Department's approval.

D – Any one employed in moving and inspecting goods must be pre-approved by the Department

E –Entry into stores, warehouses, barns, shelters, yards for the storage and deposit of goods and inspection sites shall be allowed only by the Department's approval.

Article 71: Inspection must be carried out in the presence of the declaration submitter or a representative thereof. Liability for shortages in the parcel contents shall be determined as follows:

Article 73: The Department may have the goods tested by an accredited analyst, to verify the class or specifications of goods or their compliance with the legislation in effect.

Article 74: The Department and the person concerned may challenge the analysis results before the special committee prescribed in Article (80) of this Law.

Article 75:

documents that furnish the required proof, provided all measures are taken to ensure that the suspension period is kept as short as possible.

Article 78: Duties and fees shall be levied on the basis of the declaration contents. However, discrepancies between the inspection results and the Declaration contents shall be taken into account in determining duties and taxes and without prejudice to the Department's right to prosecute, if necessary, for the collection of the fines, according to the provisions of this Law.

Article 79: The customs authorities and the owners of the goods or representatives thereof are entitled to request that the goods be re-inspected in accordance with the provisions of Articles (69 – 78) of this Law.

Chapter Three

Article 80:

A- A special committee of three senior officials shall be formed by the Minister and shall look into disputes regarding the value, origin, and specification of goods and the applicable tariffs thereupon.

B- Disagreements between the persons concerned and the Department shall be referred to the said committee which may seek the assistance of those with expertise and technical competence.

C- The Director's decision shall be issued upon the committee's recommendation .

D- The Director's decisions may be challenged before the Customs Court within 15 days

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after inspection, but before payment of due duties and taxes, subject to the terms set by the Minister, and upon the Director's recommendation.

Title six
Suspended Duties Status
Chapter One
General Provisions

Article 88: Payment of Duties and other fees and taxes on goods which enter the Kingdom, moved within, or pass in transit therein may be suspended against a cash or a bank guarantee or a guaranteed undertaking, in accordance with the Director's instructions .

Article 89: Materials and classes of goods admitted under any of suspended duties statuses shall not be used, allotted, or disposed of for other than the purpose of import .

Article 90: Bank securities and guaranteed undertakings shall be discharged, and deposits taxes and duties shall be refunded on the basis of quittances, and in accordance with the terms set by the Director.

Chapter Two
Goods in Transit
General Provisions

Article 91:

A- Goods of foreign origin which enter the Kingdom at one border and leave at another may be granted a transit status. The transit status shall be terminated upon producing either copies of the declarations endorsed by the first customs house in the neighboring country, or a certificate of arrival from the country of destination, or any other evidence accepted by the Department.

B- The required time periods for transport on a transit basis and the documents for settling and discharging declarations

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under a transit status on the basis of international documents-
namely unified international booklets and other documents.
Such transportation shall be by means of vehicles which
meet the terms and specifications accepted by the Director.

Transport of Goods from One Customs House to Another

Article 103: Goods may be transported from one customs house to
another, subject to the same provisions applicable to
transport on a transit basis.

Chapter Three Warehouses A - General Provisions

Article 104: Goods may be stored in warehouses without payment of fees
and taxes in accordance with the provisions of this chapter.
Warehouses are of two kinds:

- Public,
- Private.

Article 105: Each access point to a public warehouse site shall be secured
by two different padlocks, with one of the padlock keys kept
with the customs Department and the other with the party
concerned.

Article 106: Goods shall not be admitted to any warehouse before the
submission of a deposit statement prepared according to the
provisions of this Law. Goods shall also be inspected
according to such provisions. Records of all activities
relating to goods shall be maintained to keep track of goods,

Article 108:

A- Working conditions at public warehouses, warehouse storage fees and other expenses, allowances to be paid to the Department, and required guarantees and any other provisions and specifications pertinent to public warehouses shall be regulated by instructions issued by the Director and published in the Official Gazette .

B- The Minister may take a decision to license a public establishment or company to set up a public warehouse, specifying in the decision the warehouse site, and its managing entity.

Article 109: Prohibited goods, explosive, semi-explosive, radioactive and inflammable materials, and goods showing signs of decay and goods which are a hazard to which may affect the quality of other goods, and goods whose upkeep requires special facilities, or knocked goods shall not be kept in the warehouse, unless it is set up for this purpose.

Article 110: The Department shall be entitled to supervise public

making deductions for duties, taxes and expenses, shall be deposited in trust with the Department, to be delivered to the persons concerned. The right to claim the proceeds shall be prescribed after three years from the date of the sale, at which point proceeds shall devolve to the treasury.

C- Sale shall be carried out through public auction and by a committee consisting of two officials of the competent customs house - one of whom shall head the committee- and a representative of each of the Municipal Council, and the Chamber of Commerce or Chamber of Industry as the case may be. The auction shall take place in the presence of the majority of committee members.

Article 122:

A- Without prejudice to the provisions of Article (123) of this Law, foreign goods of any class and origin which are brought into free zones and taken therefrom to other than the customs territory shall not be subject to import and prohibition restrictions or duties and taxes except for any imposts made for the benefit of the free zone investing and managing entity.

B- National goods or goods which qualify as such by virtue of being put for local consumption may be admitted to the free zone provided they become subject to export restrictions and prohibitions, and to the customs duties and fees and other taxes applicable to exports and to any imposts which are made for the benefit of the free zone investing and managing entity.

A3 entity.

5- Narcotics, and mind altering substances of any kind, and all derivatives thereof.

6- Goods from an origin which is the subject of an economic boycott.

Article 124: Joint committees from the Department and the Free Zones Corporation may be formed by the Minister for the purpose of inspecting goods in the presence of the persons concerned, and of ensuring that smuggled or prohibited goods are not brought into the free zone.

Article 125: The Free Zone administration shall submit to the Department a list of all items brought into, or taken out of the zone within 36 hours of entry or exit.

Article 126: Goods unloaded from ships or brought by land may not be admitted into Free Zones without a permit from the Free Zone administration according to the Laws and regulations in effect and to the Director's instructions. Goods in the free zone may not be carried to other free zones or to stores or warehouses except in accordance with the provisions applicable to the transit status.

Article 127: Goods shall be withdrawn from the Free zone only in accordance with the provisions of this Laws and the regulations in effect, and the Director's instructions.

Article 128:

A- Goods of foreign origin which enter the customs territory from the free zones in their original state shall be treated as foreign goods.

B- Goods which are manufactured in free zones or which undergo additional manufacturing therein, and which are subsequently put for consumption, shall be exempt from customs duties and other fees and taxes on the value of local materials and local manufacturing costs and expenses. This value shall be assessed by a committee chaired by the general Director of the Free Zones Corporation or the deputy thereof, and with a representative member from each of the

Ministry of Industry and Trade and The Customs Department to be appointed by their respective Minister.

Article 129: Foreign goods in these zones may not be taken out for personal consumption before payment of customs duties and other fees and taxes thereupon.

Article 130: National and foreign firms may procure their supplies from the free zone.

Article 131: The free zone management shall be responsible for offenses committed by its personnel and goods taken out of the free zone illegally.

Article 132: Duty free shops may be established. The provisions regarding duty free shops, the entities to invest in and manage duty free shops, as well as the terms, and required guaranties and the rules regarding the entry and exit of goods from the duty free shop shall all be specified in a regulation to be issued for this purpose.

Chapter Five

Internal Manufacturing (Entry for Manufacturing and Export)

Article 133:

A- Duties and other fees and taxes on foreign goods may be suspended if the goods are brought into the Kingdom for manufacturing, completion of manufacturing, or repair, for subsequent export within a period of not more than three years. This shall apply regardless of whether the beneficiary therefrom is the exporter or the manufacturer.

B- Goods imported or manufactured under the provisions of this Article may be re-exported by other than the importer subject to the approval of the Director or a mandatory thereof, and in which case the importers obligations shall be assigned to the exporter.

C-Goods which enter the Kingdom according to the provisions of this Article, may be sold by one factory to

another, provided the original import purpose is not maintained.

D- Goods which shall be eligible to this status, and the required terms and guarantees for eligibility to the provisions of this Article shall be specified in instructions issued by the Director.

Article 134:

A- Materials imported for purposes of internal manufacturing may be put for local consumption upon the Director's approval, and subject to the legal conditions in effect.

B-Goods which are manufactured from materials imported for manufacturing purposes according to the provisions of Article (133) of this Law may be put for local consumption upon the Director's approval. The imported materials shall be subject to the customs duties and other fees and taxes at the rates effective at the date of entry of the materials, and assessed on the basis of the value of the material at the same date.

Chapter Six Temporary Admission

Article 135:

A- Equipment and machinery needed for project implementation or for performing practical and scientific experiments may be granted temporary admission in accordance with a regulation to be issued for this purpose, specifying therein the kind and value of eligible projects, as well as the class, specifications and terms of usage of the equipment and machinery.

B- The following items may be granted temporary admission, subject to the terms and restrictions specified by the Director:-

1- Items which are imported temporarily for use in playgrounds, theatres, exhibitions and the like.

2- Machines, equipment, means of transport and other items which are brought to the Kingdom for repair.

3- Containers and packages to be filled in the Kingdom.

4- Commercial display samples.

5- Testing equipment, and kits for installation and maintenance thereof.

C- The items provided for in this Article shall be re-exported or placed in free zones, storehouses, or warehouses within three months after the expiry of the delay period for keeping such items in the Kingdom

Article 136: Individuals seeking temporary entry and stay in the Kingdom to work for official public institutions, ministries and departments, and whose contracts stipulate for their right to bring their private cars to the Kingdom, shall have their cars granted temporary admission status. This status shall apply regardless of whether the cars are accompanied by owners,

guarantees and time limits set by the instructions issued by the Director's.

Article 140: This Law shall apply according to the Director's issued instructions, but without prejudice to the provisions of international treaties regarding the temporary entry of cars and customs facilities granted to tourists.

Article 141: The cars of the non-Jordanian staff and experts working for the United Nations and its affiliates for

B- The Customs duties and other fees and taxes shall be refunded, partly or entirely, ~~at~~ a fixed, if the duties are levied on certain foreign materials which are used in the manufacture of national products. The said materials shall be specified by a Cabinet's decision and upon the Tariff Council's recommendation.

C- The Minister shall determine the following:-

1- The terms of [eligibility for] drawback.

2- The kind of fees and duties that shall be refunded and the rates or fixed amounts that are refundable for each material or each unit produced.

Article 146: The Customs duties and other fees and taxes shall be refunded partly or wholly in the case of goods which are re-exported in their original condition after being put for local consumption, and which have no local counterpart, provided it is verified that the goods, including packages thereof, are in the original condition of import. The classes of eligible goods, and the refundable percentage of the customs duties and taxes, and the terms of eligibility for this status shall be specified by the Minister upon consultation with the competent ministry.

Article 148: Notwithstanding the provisions of Article (69) of this Law, and for the purpose of simplifying customs formalities, the Minister may waive the inspection requirement and allow clearance of goods *de facto*, according to the provisions and terms specified in the Minister's instructions issued in the Official Gazette.

Title Eight

Chapter One Exemptions

Article 149: The following shall be exempted from customs duties and other fees and taxes:-

A- Items admitted in the name of His Majesty the King.

B- Gifts and donations to ministries, government departments, public institutions, state universities, municipalities, rural councils and joint services councils.

C- Exempted imports which are used, or which are unfit for use may be sold by the Department, but subject to the Department's approval. The Department shall collect 75% of the sale proceed in lieu of customs duties and other fees and taxes.

Chapter Two

Diplomatic and Consular Exemptions

Article 150: To the extent commensurate with reciprocal treatment, and subject to necessary inspections to be carried out with the knowledge of the Ministry of Foreign Affairs, the following goods may be exempted from customs duties and other fees and taxes:

A- The personal effects of non-Jordanian and non-honorary heads and members of the diplomatic and consular corps

who work in Jordan and assisted with the Ministry of Foreign Affairs, and the personal effects of spouses and underage children thereof residing in Jordan.

B- Items imported by embassies, delegations and non-honorary consulates for official use, excepting food, alcoholic beverages and tobacco. Imports exempted according to the provisions of this paragraph and paragraph (A) must correspond to actual needs, and must be in reasonable amounts. Limits on certain imports may be set by the Minister, upon the recommendation of a committee of representatives from the Ministry of Foreign Affairs and the Department.

C- Subject to inspection, items such as personal effects, furniture and household utensils imported for the personal use of the administrative personnel of Diplomatic and Consular missions, who are citizens of such missions and who do not benefit from the exemptions. Such items shall be imported within six months from the arrival of the beneficiary, which period may be extended by six months by permission of the Minister of Foreign Affairs. Such individuals may also have their cars entered under a temporary admission status for a period of three years, which may be extended by approval of the Minister of Foreign Affairs.

Drivers and attendants shall not be considered administrative staff for the purposes of applying the provisions of this Article.

D- The exemptions referred to in this Article shall be granted by a decision of the Director or a mandatory thereof, and upon request of the head of the diplomatic or consular Mission and the recommendation of the Ministry of Foreign Affairs, as dictated by situation.

Article 151:

First- The items exempted according to Article (150) of this Law shall not be disposed of inconsistently with the purpose of their exemption, and may be assigned only after notifying the Department and after payment of due customs duties and other fees and taxes. The customs duties and other fees and

taxes shall be based upon the condition and value of the goods, and assessed at the rate in effect either at the date of the disposal, or of assignment or of registration of the customs declaration, whichever is higher. The beneficiary from the exemption may not assign the exempted items before completing the customs formalities and obtaining a customs assignment permit from the Department .

Second- Except for cars, items exempted according to Article (150) and disposed of after 5 years from being withdrawn from the Department, shall not be subject to customs duties and other fees and taxes.

Third-1- The exempted car shall be disposed of before the lapse of three years from the date of registration of the exemption statement, except if:-

a-The commission of the diplomatic or consular member of the embassy benefiting from the exemption is concluded

b- The car is rendered by accident unfit for use by a diplomatic or consular member, as established by the joint recommendation of the directorate of licenses and the Department . In the former two cases the customs duties shall not be subject to reduction.

c- The exempt car is sold to a member of a diplomatic or consular mission, provided the buyer is eligible for exemption. Otherwise, the general rules governing this matter shall be apply.

2- Cars which are assigned after three years from the date of registration of the exemption declaration, shall be dealt with as follows:-

a- If the car is assigned for a reason other than the conclusion of a commission in the Kingdom, the car shall be subject to all customs duties.

b-If the car is assigned due to the conclusion of the commission of the diplomatic or consular member, custom duties thereupon shall be reduced by 30%, notwithstanding the provisions of Article (22) of this Law.

3- Upon conclusion of their commission, or at the expiry of the exemption period on their cars, administrative personnel with cars entered under temporary admission status, may either assign the cars to someone eligible for exemption or temporary admission, or re-export the car, or pay the full duties and tariffs thereupon at rates effective at the date of registration of the declaration of placement for consumption.

Article 152: Beneficiaries shall be eligible to exemption under Article (150) of this Law from the date of their start of work at the official premises in Jordan.

Article 153: The privileges and exemptions provided for in Article (150 & 151) of this Law shall apply on diplomatic or consular members thereof, whose cars shall be exempted from duties and tariffs thereupon at rates effective at the date of registration of the declaration of placement for consumption.

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

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

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

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

C- Goods exported temporarily for completion of manufacture or for repair, which shall be subject to customs duties only upon the value added by manufacture or repair,

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Article, and in the way prescribed by the Minister. The outstanding amount shall be deposited in a special fund for the Department. The Minister or a mandatory thereof may

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

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

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

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

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

2- The Director may issue the necessary instructions.

Article 167:

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

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

Article 168:

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

1- Written notice

examine such records at any time, without the agent's objection.

Title Eleven

The Rights and Obligations of the
Department's Officials.

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Article 179:

A- In enforcing the provisions of this Law and combating smuggling, authorized Department's Officials shall be entitled to inspect goods and means of transport and to search people in accordance with the provisions of this Law and other Laws in effect. Drivers of means of transport shall comply with the orders of customs officials and judicial police, who are entitled to use the necessary means to stop vehicles whose drivers do not comply with orders.

B- Females may be searched by females only.

C- In the presence of sufficient evidence about smuggled goods, authorized customs officials and public security forces shall have the right to search houses, stores or other places. However residences may be searched only in the presence of the "mukhtar" or two witnesses, and by permission of the public prosecutor.

D- The criminal prosecution of customs judicial police officers for work related crimes shall only be by approval of a committee of:

1- Two civil judges appointed by the Judiciary Council. One of the appointed judges, who shall chair the committee, must enjoy at least a special rank.

2- A representative of the Department appointed by the Minister.

3- The committee decisions shall be reached by unanimity or majority vote, and shall be conclusive.

Article 180: The Department's officials may board all ships anchored at local ports, or incoming or outgoing therefrom, and to remain on board until cargo is completely unloaded. They may also order opened compartments, cabins, cupboards and parcels on board, and may lead-seal restricted goods, or goods subject to exorbitant duties, or ascertained prohibited goods as provided for in Article 179 of this Law, and may ask

the ship master to submit a list of such goods upon entry to the port.

Article 181: The Department's officials may board ships within the customs territory for search purposes, and may ask for the cargo declaration-manifest- and other documents required under the provisions of this Law. If the documents are not submitted, or are unavailable, if there is reason to suspect the presence of smuggled or prohibited goods of the kinds mentioned in Article 2 of this Law, 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 port.

Article 182:

A- Smuggling and customs offenses may be investigated and goods may be seized as follows:-

1- Within the land and maritime customs territory.

2- In the customs premises, ports and airports, and generally in all areas subject to customs control, including public and private warehouses.

3- Outside the land and sea customs territory, but only in cases involving the pursuit and chase of goods first observed within the customs territory under circumstances suggestive of intent to smuggle.

B- In the case of goods other than the ascertained prohibited goods and goods subject to excise duties, customs officials may investigate and verify smuggling offenses and seize goods outside the areas designated in paragraph (A) of this Law, only if they possess evidence about smuggling written in a preliminary verbal process. Customs officials shall not be held responsible for seizures carried out according to the provisions of this Law, if the offenses are

not subsequently confirmed, unless gross negligence is committed.

C- The ascertained prohibited goods, prohibited goods, or the goods subject to exorbitant duties, and other goods ascertained by the Director's decision according the provisions of Article 2 of this Law shall be considered to be smuggled unless otherwise proven,

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B- A verbal process which is formally defective shall not be considered invalid and may be returned to the preparer for completion. A verbal process which is factually incomplete may not be returned for completion. Verbal processes prepared according to the previous Articles, and incorporating testimonies, facts, and statements verified in other countries shall be of equal evidentiary force.

Article 188:

A- Smuggling crimes may be verified and proven by all means of evidence, and not necessarily on the basis of seizure of goods within or outside the customs territory. Declared goods which are inspected and cleared without comment or reservations by the Department regarding smuggling, may, nonetheless be subject to investigation for smuggling subsequently.

B- Customs offenses may be verified and proven by all means of evidence, and the importer shall bear liability for such offenses.

Article 189: Forgery claims must be submitted to the Customs Court of First instance at the first court session, and in accordance with the court procedures in effect. If the court finds evidence and indications of forgery, it shall refer the forgery investigation to the Attorney General and shall postpone hearings until the forgery claim is settled. However, if the verbal process includes items other than the ones covered by the forgery claim, the court shall hear and reach decisions

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Section One: Precautionary Seizure

Article 191: Preparers of the verba process may seize smuggled good or goods which are subject of offence, and the means of concealment and of transport thereof, as well as any documents, for the purpose of proving offenses and smuggling crimes and ensuring payment of fees, duties and fines.

Section Two Precautionary Detention

Article 192:

A- Precautionary detention of persons is allowed only in cases of:-

1-Flagrant smuggling crimes .

2- Acts which obstruct investigations of the smuggling crime or what amount thereto.

3- Persons who are likely to flee or disappear to evade penalties and compensation sentences.

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Article 193: The Director may ask the competent authorities to stop offenders and smugglers from leaving the country if the materials seized are not sufficient to cover the customs duties, taxes and fines. The Director may cancel the request

Section Two Customs Offences and Penalties Applicable Thereto

Article 198:

A- Except for cases amounting to smuggling and which are covered by Article (204) of the Law, a fine not exceeding half the amount of duties and taxes due shall be imposed on the following:

1- Unjustified shortages against what is listed in the maritime cargo manifest, or the equivalent document thereof.

2- A manifest in which the actual values does not exceed 10% of the declared value of the goods, or 10% of the weight, quantities, or size thereof, provided the goods are not prohibited goods.

B- Except for cases amounting to smuggling and which are covered by Article (204) of the Law, a fine not exceeding twice the amount of the duties or half the value of goods, whichever is less, shall be imposed upon the following offenses:

1- A declaration intended to affect without a valid basis, eligibility for drawback, or a settlement of the accounts of goods admitted under a temporary admission status, or manufacturing and re-export status, if the value of the duty on such goods does not exceed 500JDs.

2- Unjustified overages against what is listed in the cargo manifest or the document equivalent thereto. Parcels found in overage and which carry signs and numbers identical to those on other parcels shall be considered subject to higher fees or to prohibition.

3- Unjustified shortages against what is listed in the land or air cargo manifest or the

document equivalent thereto, whether the shortage is in the number of parcels, in the contents thereof, or in the quantities of knocked goods.

4- The use of items subject to exemption or reduced tariff in or for other than the purpose of import, or the illegal exchange, sale or disposal of such items without the Department's approval and without submitting the documents.

5- The sale of goods which are admitted under a suspended duty status, or their use outside permitted areas for other than the purpose of import or in other than their intended function, or the illegal exchange or disposal of such goods, before notifying the Department and submitting the required document.

6- Obtaining drawbacks in a value exceeding 500JDs without a valid basis.

Article 199: Except for cases amounting to smuggling, and which are provided for in Article (204) of this Law, the following offenses shall be subject to a fine not less than 50 JDs and not more than 500 JDs:-

A- Submitting an export declaration which leads invalidly to evading export licensing or currency repatriation requirements.

B- Submitting a declaration which is invalidly intended to affect eligibility for drawbacks, or a settlement of the accounts of goods admitted under a temporary admission status, or manufacturing and re-export status, if the value of the duty on such goods does not exceed 500JDs.

C- Transporting passengers or goods within the Kingdom by means of vehicles admitted under a suspended duties status in violation of the provisions of Laws and regulations.

D- Taking a route other than the designated transit route or re-exporting goods without the Department's approval .

E- Removing the lead, buttons or the customs seals from goods consigned by transit or prepared for re-export.

F- Submitting late after the expiry of the delay period, the documents required for the discharge and settlement of transit declarations or undertakings regarding temporary admission, or admission for internal manufacturing under a suspended duties status or re-export.

G- Violating any of the terms and provisions of this Law and its pursuant regulations which are applicable to transit, internal manufacturing, temporary admission or re-export.

H- Violating the provisions of private and public warehouses, in which case the due fine shall be fall upon the warehouse owners or investors.

I- Possession by the person concerned of more than one cargo manifest or the document equivalent thereto.

J- Possession or transport of goods which are subject to the customs territory's judicial police, illegally or in a manner which is inconsistent with the contents of the transport permit.

K- Ferrying by ships with loads of less than 200 freight tons, within the maritime customs territory, of restricted or prohibited goods, or goods subject to exorbitant duties, or ascertained prohibited goods, whether or not such goods are listed in the manifest, or a charge of course by such ships in other than cases of maritime emergency or force majeure.

L- Anchoring ships, or landing planes, or parking other means of transport in other than the designated sites authorized by the Department.

M- The departure of ships, planes or other means of transport from the harbor or the customs premise without the Department's authorization.

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

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

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

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

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

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

Section Two Criminal Liability

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

A- Perpetrators.

B- Accomplices.

C-Intermediaries and instigators.

D- Those in possession of smuggled items.

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

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

Section Three Penalties

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

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

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

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

Article 208:

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

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

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

Article 209:

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

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

Article 210:

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

B- The Minister's decision, issued pursuant to paragraph (A) of this Article, may be challenged before the customs court within thirty days from notification, if the joint value of the

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

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

3- The amicable settlement contract may provide for giving back the seized goods, and collecting the customs duties and other fees

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

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

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

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

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

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

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Article 221: The duties, taxes and ~~fi~~es or fine sentences shall be

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

The leave to appeal to the Cassation Court shall be submitted

who have been working at the Department for at least five years. The Attorney General shall have the right to cross examination, pleading, and appealing the decisions of the Customs Courts to the Appellate Court and Court of Cassation.

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

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

Article 229: The Customs Court of First Instance and the Customs Court of Appeal shall have the right to subpoena and cross-examine witnesses, and to hear all evidence, and shall comply with the provisions of Civil and Criminal Procedures, without prejudice to the provisions of this Law.

Section Three Notifications

Article 230: Customs Department officials and judicial police officers may prepare and serve subpoenas, notifications, judgements, and in general all documents relating to court procedures, including collection and fining decisions.

Article 231:

A- Notification shall be made according to the provisions of Civil procedure, without prejudice to the following two cases:-

1- If the person to be served notices changes elected place of residence or work after the

date of preparation of the verbal process, and without notifying the Department in writing, or if the said person provides a false address, notification shall be served by posting a notice at the latest, or known, or elected place of residence or work, and at the notice board of the competent customs house.

2- If the place of residence of the person to be served is unknown, and if the value of the goods involved in smuggling does not exceed 200 JDs, notification shall be served through the court's bulletin board and a record thereof made in a verbal process. If the value of the goods involved in smuggling exceeds 200 JDs, notification shall be through the courts

B- Seized goods which are subject to obvious devaluation may be sold, upon approval of Director or a mandatory thereof, without need to await a court decision, provided the owner is notified if possible. A verbal process shall be prepared for sales carried out in implementation of this Article, reporting therein the condition of the goods and justifications for the sale.

Article 237: The Department may sell the following:

A- Warehoused goods, or goods in courtyards and pavements within the customs premises, which are stored for more than three months, as well as goods abandoned at customs houses by travelers.

B- Goods stored in the warehouses and courtyards of investing entities after the lapse of the grace periods specified according to ntatids s55 -1.1 Tc8 630 0 103

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6- Storage fees.

7- Transportation fees where necessary.

B- The outstanding balance of the proceeds from the sale of goods whose importation is allowed, after making deductions for the amounts prescribed in paragraph (A) of this Article, shall be placed in a fund with the Department on the day of sale. The said amount may be claimed by the persons concerned within three years from the date of sale, after which they shall devolve to the treasury.

C- The outstanding balance of the proceeds from the sale of prohibited goods, or goods which may not be imported, shall devolve to the treasury. The outstanding balance of the proceeds from the sale of goods which are sold in an amicable settlement, or on the basis of a fine sentence, or a court decision in a smuggling crime shall be distributed according to the provisions of Article (242) of this Law, regardless of whether the goods sold are prohibited goods, or restricted goods, or goods whose importation is allowed.

Article 242: The sum of customs fines and the value of the confiscated items, goods and means of transport, after deductions are made therefrom for costs, duties and fees, shall devolve to the Treasury. However, a third of this sum shall be allocated for bonuses which shall be distributed according to the Minister's instructions upon the Director's recommendation, provided the contributions of those directly involved is taken into consideration in bonus allocation.

Article 243: If the Department collects no fines or compensations or an insignificant amount thereof, and is unable to reward informants and those who execute the seizures, then, notwithstanding the provisions of Article (242), the proceeds from the sale of confiscated goods and means of transport may be distributed in the manner deemed appropriate by the Minister, subject to the Director's recommendation, and consistently with the allocation rate provided for in the previous Article. Otherwise the Minister, upon the Cabinet's approval, may allocate an amount from the treasury for bonuses.

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Title Fifteen

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

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

Article 247:

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

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

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

Title Seventeen

General Provisions

Article 248:

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

B- Upon the Director's recommendation, the Minister may sell to ministries, government departments, and official public institutions goods that devolve to the Treasury, and

for the amount deemed appropriate by the Minister, or may assign such goods to such entities without consideration subject to the Cabinet's approval.

Article 249:

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

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

Article 250:

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

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

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