

Law No. (7) of the year 1997
The Law for Unifying the Fees and Taxes Levied upon
Imported and Re-exported Goods

Article 1: This Law shall be known as (The Law for Unifying Taxes and Fees Levied upon Imported and Re-exported Goods for the year 1997) and shall come into effect from the date of its publication in the Official Gazette.

Article 2: A- The following additional fees and surtaxes levied on imported goods pursuant to the provisions of the Laws and Regulations mentioned in Article (8) of this Law shall be unified and lumped as one with the Customs duty tariffs:

- . The Unified Surtax
- . Unified Deposits
- . Surtaxes for the year 1969
- . The Import Fee

B- In addition to what is mentioned in paragraph (A) of this Article, the following amounts shall be levied upon Livestock:

- . Two JDs For each head of sheep and goat.
- . Ten JDs For each head of calf.

Article 3: The fees and taxes provided for in Article (2) of this Law shall be determined, levied and entered as revenue to the Treasury. A part of such fees and taxes shall be allocated for municipalities and Jordanian State Universities, and shall be allotted between such entities by a Cabinet's decision, upon a joint recommendation from the Minister of Environment and Municipal and Rural Affairs and the Minister of Finance, with regard to the municipalities, and the Minister of Finance and the Head of the Council for the Higher Education with regard to Universities.

Article 4: A- The partial and total exemptions from the customs duty tariffs and the other fees and taxes, provided for in the

commercial and economic agreements and protocols between the Hashemite Kingdom of Jordan and other countries, which are concluded before the implementation of the provisions of this Law shall remain in force.

B- The Exemptions from the customs duty tariffs referred to in Paragraph (A) of this Article shall be assessed at the rates set in the Customs Tariff Schedules in effect before the implementation of the provisions of this Law, without prejudice to any subsequent amendments to the said agreements and protocols.

C-Notwithstanding the provisions of this Law, the fees and taxes provided for in the agreements between the Government of the Hashemite Kingdom of Jordan and local entities, which are concluded before the implementation of the provisions of this Law shall remain in force, unless such agreements are amended or repealed.

Article 5: An ad valorem inspection fee at a rate of 2% of the value of the goods shall be levied upon all re-exported foreign goods, except for:

A- Items exported by diplomatic missions or the personnel thereof.

B- Travelers' personal effects.

C- Used household furniture.

D- Items exempted from duties pursuant to the Tariff Schedules.

E- Foreign goods which are re-exported before leaving the stores or warehouses .

F- Machinery and equipment imported under a temporary admission status for the purposes of projects implementation.

G- Any items exempted by a Cabinet's decision upon the recommendation of the Minister of Finance.

Article 6: The fees and taxes mentioned in this Law shall be subject to the provisions of the Customs Law in effect.

Article 7: The Cabinet may issue the necessary regulations for the implementation of the provisions of this Law.

Article 8: A- The following Laws and Regulations shall repealed:

(The Law for Unifying Taxes and Fees Levied upon Imported, Exported and Locally manufactured Goods) No. (25) for the year 1966 and amendments thereof.

.(Unified Additional Fees Regulation) No. (80) for the year 1966 and amendments thereof.

B-The Articles (7,9,10,11) of the Exportation and Importation Regulation No. (74) for the year 1993 shall be repealed, and Article (8) of this Regulation shall be renumbered as Article (7), and Articles (12-20) shall be renumbered as Articles (8-16) in successive order.

C-Article (3) of the Surtax Law, No. (28) for the year 1969 shall be repealed, and Articles (4-16) of the same Law shall be renumbered as Articles (3-15) in successive order.

D-Paragraph (B) of Article (9) of the Customs Law No. (16) for the year 1983 shall be repealed, and the number (A) in the beginning of this Article shall be omitted.

E-Any Laws or provisions of any Laws which conflict with the provisions of this Law shall be repealed.

Article 9: The Prime Minister and the Ministers shall be charged with the implementation of the provisions of this Law.