

We, Abdullah II bin Al-Hussein of Hashemite Kingdom of Jordan

Endorse under Article (31) of the constitution and based on what was decided by the Senate and the House of Representatives, We ratify the following law and order its issuance and addition to the laws of the state

Law No. (6) of 1994 **The General Sales Tax Law and its amendments**

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JORDAN SALES TAX LAW

Law No. (6) of 1994

The General Sales Tax Law and its amendments

Article (1) (Citation)

This Law shall be called "the General Sales Tax Law of 2009", and shall take effect from the date of published in the official Gazette.

Article (2) (Definitions)

a. The following words and expressions shall, except where the context otherwise requires, have the meanings hereby assigned to them, namely:

The Minister: Minister of finance.

The Department: Income and Sales Tax Department.

The Director: Director General of the Department.

The General Tax: Sales Tax imposed on importation or supply of any goods or services in accordance with Paragraph (a) of Article (6) of the present Law.

The Special Tax: Sales Tax imposed at ad valorem or specific rates on importation or supply of certain goods and services in accordance with Paragraph (b) of Article (6) of this Law.

Tax: The General Tax or the Special Tax, as the case may be.

Person: Natural person or juristic person.

None –resident Person: Natural person, whether Jordanian or foreigner, who has been a resident in places outside Jordan for a period exceeding 183 days during the 12 months preceding his departure from the kingdom.

The Registered Person: A person who has obligatorily or voluntarily been registered with the Department in accordance with the provisions of this Law,

The Taxable Person: A person who imports or supplies taxable goods or services, or both, according to this law while he is, or is required to be, registered with the Department (the importer shall be considered as a taxable person if the import is for personal purposes).

Goods: Any natural material, or any animal, agricultural or industrial product, including electricity.

Service: Anything supplied by a person for a consideration, including the provision of any facility or benefit to a third party, but does not include a supply of goods.

Tax-exempt

Goods: The goods and services listed in Schedule (3) annexed to this Law, or those exempted in accordance with its provisions.

Tax declaration: Statement of the tax submitted by the registered person according to the approved form by the department.

Auditor: The Department authorized employee by the DG to audit the tax declarations and assess the tax or any other amounts on the taxpayer and carrying out the tasks and duties assigned to him according to the provisions of this law.

Appeal Committee: The appeals committee formed according to the provisions of this law.

Court: The competent court according to the provisions of this law.

Executive instructions: Instructions issued by the Minister according to a recommendation by the Director to implement the provisions of this law and published in the official gazette.

- b. For the purposes of this Law, the terms “General Sales Tax Department” and “the Director General of the General Sales Tax Department”, wherever occurred in any legislation, instructions, or decisions in force, shall be replaced by the terms “Income and Sales Tax Department” and “the Director General of the Income and Sales Tax Department”, respectively.

Article (3) (Schedules)

- a. Goods and services subject to the Special Tax shall be defined according to Schedule (1) annexed to this law, which shall be an integral part thereof.
- b. The Council of Ministers shall, upon submission by the Minister, issue the following schedules:
- 1- Schedule of the zero-rated goods and services, referred to in this law as Schedule (2).
 - 2- Schedule of the Tax- Exempt goods and services, referred to in this law as Schedule (3).
 - 3- Schedule of the tax-paid goods and services ineligible for input tax deduction or refund, referred to in this law as Schedule (4).
- c. The Council of Ministers may, upon justifiable recommendations by the Minister, amend any of the schedules provided for under Paragraph (b) above by means of omitting any of the items listed therein, adding of new item, or moving items from one schedule to another.

Article (4) (Application of tax)

- a. For the purposes of this Law, it shall be deemed to be a supply when goods are transferred from the supplier to the purchaser, or when services are made or provided to the recipient for a consideration. It shall also be deemed to be a supply under this Law when goods are used by the taxable person for his own purposes, when a third party is enabled by him to do so, whether or not for a consideration, or when goods are disposed of by any other legal action transferring ownership.
- b. The General Tax shall be charged-
- 1- On the supply of goods and/or services, unless such is non-taxable or tax-exempt under this Law.
 - 2- On the importation of goods or services from places outside the kingdom or from the free zones, cities and duty-free shops, unless such is non-taxable or tax-exempt under this Law.
- c. Without prejudice to the provisions of Paragraph (b) above, the Special Tax shall be charged only once and for all on the goods and services listed in Schedule (1) annexed to this Law, and shall be charged on the following two events:
- 1- Importation of any of these goods and services from a place outside the kingdom or

from the free zones, cities, or duty free shops.

- 2- Putting these goods and services, if locally produced, for free circulation at first time, or at the first or subsequent point of sale as determined by Directives issued by the Director.

Article (5) (Nomination of supplies and taxable persons)

- a. For applying the provisions of this Law, the Tariff Tables in force under the Customs Law and Explanatory Notes thereof, shall be taken as reference for determining the nomenclature of goods. The international classifications issued by the United Nations General Secretariat shall be the reference to determine the types of services.
- b. The Director may consider the Taxable Person as supplying either goods or service if both supplied together at the same time, as may be the case. However, the Taxable Person may make separate entries and accounts for each.
- c. For the purposes of this Law, a body who supplies or imports goods or services shall be considered a Person regardless of its legal character.

Article (6) (Rates of tax)

- a. A general tax shall be charged under this Law at the rate of 16 per cent on the supply or importation of goods or services, by reference to the value of the supply or import of these goods and services.
- b. Subject to the provisions of Article (3) of this law, the goods and services listed in Schedule (1) annexed to this Law shall be subject to a special tax at the rates (whether specific or ad valorem) specified by Regulations made for this purpose.

Article (7) (Zero rating, exemptions and combined supplies)

- a. Subject to the provisions of Paragraph (c) below, the General Tax and the Special Tax, as may be the case, shall be charged at zero rate on the supply or importation of any of the following goods or services:
 - 1- Goods listed in Schedule (2) annexed to this Law.
 - 2- Goods and services supplied to free zones, cities and duty free shops, or exported to places outside the kingdom.
 - 3- Goods and services supplied to the bodies relieved from the payment of tax by virtue of Article (21) of this Law and according to the provisions thereof.
- b. The goods and services listed in Schedule (3) annexed to this Law shall be tax-exempt.
- c. Subject to the provisions of Paragraph (d) below, the supply of goods and services listed in Schedules (2) and (3) annexed to this Law shall be subject to the General Tax if such supply is combined or linked with other supply of goods or service subject to the same rate of tax.
- d. In case where any of the financial services exempted under Schedule (3) annexed to this law is supplied in combination with taxable goods, the supply of such goods remains taxable, by reference to its value before it became combined with the exempted service.

Article (8) (Registered persons to account for tax)

The Registered person shall be required to account for, declare and pay the tax to the Department within the time limits prescribed in this Law.

Article (9) (Time of supply)

- a. The General Tax and the Special Tax become due on goods at the time of supply at whatever comes first of the following events:
 - 1- Delivery of goods, and the Director may consider the date of the tax invoice as being the tax point if such invoice is issued periodically or at the end of a certain period following the date of delivery;
 - 2- Issue of tax invoice;
 - 3- Receipt of the payment for goods, wholly or partially, receipt by means of credit payment or by any other payment method according to agreed terms of payments.
- b. Tax becomes due on service at the time of supply at whatever comes first of the following two events:
 - 1- Issue of tax invoice;
 - 2- Receipt of payment for the supplied service, wholly or partially.
- c. Tax shall be payable in any of the cases provided for in paragraphs (a), (b) above by reference to the value covered by the invoice or the payment received, whichever is higher.
- d. 1- The General Tax and the Special Tax become due on the imported goods at the clearance stage at the tax rate in effect at the time when the Customs Declaration is registered.
The General Tax and the Special Tax shall be paid prior to the release of goods in accordance with the procedures stated in the Customs Law unless otherwise required by this Law.
- e. 1- Tax becomes due on imported service when payment for this service is made, wholly or partially. Payment of the tax due to the Department is a liability of the recipient of or the beneficiary from the imported service.
2- For the purposes of this paragraph, the term "imported goods" includes services performed in the kingdom by non-resident persons or by foreign firms or associations that have no branches working in the kingdom.
- f. The General Tax and the Special Tax shall be payable on the supply of goods and services in the free zones, cities and duty free shops when they are used for private purposes, or for non-business purposes irrelevant to the business operations licensed inside these free zones, cities and duty free shops.
- g. Apart from the cases provided for above, the Minister may, by instructions and for justifiable reasons, specify the tax point in relation to the supply of goods or services, including those cases where goods or services are supplied for a consideration to be determined periodically, from time to time, at the end of a certain period or after the goods have been used.

Article (10) (Supplies not subject to tax)

The following shall not be subject to tax:

- a. Supply of goods or services if made after these were used for private purposes or for purposes not related to the taxable business licensed to be exercised by the taxable person according to this Law, unless he has already deducted or recovered the tax charged on these goods or services.
- b. Supply of immovable property.
- c. Supply of shares and stocks in companies, investment funds and securities of all kinds.
- d. Remuneration paid to officials, employees and workers in return for their service or for whatever associated with their service in ministries, government departments, public institutions and other public sector bodies. Also, all earnings received by employees and workers in return for their work or for whatever is related to their work for their employers, including bonuses and any other sums paid to board members of juridical Persons.
- e. Goods and services imported from places outside the kingdom for the businesses established in the free zones, cities and duty free shops within the limits required to meet their purposes according to their own legislations provided that non-liability to tax be limited to their operations carried out in these free zones, cities and duty free shops.
- f. Goods and services exported from the free zones, cities and duty free shops to places

outside the kingdom.

Article (11) (Cessation, liquidation and going concern)

In cases of cessation or liquidated in relation to a taxable business, tax shall be payable on such goods that shall revert to the legal successor at the time of disposal unless such successor is already registered or had himself registered in accordance with the provisions of this Law.

Article (12) (Liability of contraband goods to tax)

Tax on the goods and services which deemed to be in contraband or in violation of the provisions of this Law shall be chargeable at the tax rates in effect at the time when such contraband or violation takes place. However, should such time be unidentifiable, then it shall be chargeable at the tax rates in force at the time when the contraband or violation is apprehended.

Article (13) (Liability to registration and taxable persons)

- a. A person who supplies taxable goods or services shall be required to register for sales tax on the form prepared for this purpose by the following dates, whichever comes first:
 - 1- At the commencement of a new business relating to taxable supplies if it appears to him that his taxable turnover during the next 12 months may exceed the threshold set by virtue of the provisions of Article (14) of this Law.
 - 2- At the end of any month if his taxable turnover during the 12 months then ending has reached the threshold set by virtue of the provisions of Article (14) of this Law.
 - 3- At the end of any month during which it appears that his taxable turnover during the 12 months ending by the end of the subsequent month may reach the threshold set by virtue of the provisions of Article (14) of this Law.
- b. A person who imports a taxable goods or service shall be required to register for sales tax on the form prepared for this purpose within 30 days from his first import regardless of the amount of his imports unless such is made for personal use.
- c. In case where a taxable person fails to register for sales tax at the dates prescribed under this Law, the Director may agree to register him as from the date on which he should have registered in accordance with the provisions of Paragraph (a) above.
- d. The Department shall enter the registration applications submitted by virtue of Paragraph (a) above in a special register prepared for this purpose after having them checked and validated. A registration certificate shall be handed to every registered person.
- e. Every registered person shall be required to notify the Department in writing of any changes in the particulars contained in the registration application within 30 days of the event.
- f. Executive instructions shall determine the form of registration application, the particulars to be contained therein, the conditions, rules, time limits, announcements and procedures of registration, as well as the certificate to be issued thereat.

Article (14) (Entitlement to registration, Registration threshold)

Registration threshold shall be specified by regulations issued by virtue of this Law.

- a. A person whose taxable turnover is below the registration threshold may be entitled to apply for registration with the Department. In this case the registration provisions made under this Law shall apply to him.
- b. Notwithstanding the provisions of any other legislation, in case where more than one person is associated in supplying goods or services while any of them is not registered and their taxable supplies are relating to the same profession, vocation or craft and they carryout their businesses together or in one location, then for the purposes of the registration threshold they shall be treated as one person when accounted for their taxable turnover.
- c. A taxable person shall be deregistered by a decision of the Director in any of the following events:
 - 1- When it is established that the taxable person is no longer making any supplies taxable under this Law.
 - 2- When the taxable person applies for having his registration cancelled as he became no longer liable to registration under this Law. Cancellation of registration shall be

effective as of the end of the tax period during which he applied for cancellation.

- d. 1- Tax shall be payable on all taxable goods possessed by the person upon cancellation of his registration according to the provisions of Paragraph (d) above. Tax thereon shall be accounted for by reference to either the prevailing market price or the cost at the time of cancellation, whichever is lower.
2- A person who has been deregistered according to the provisions of Paragraph (d) above shall be required to file a final tax return and pay the tax and any other sums due to the Department on the prescribed dates.
- e. In case where all taxable supplies made by the taxable person are entirely zero-rated, the Director may decide to exempt that person, upon his request, from registration. Should any change occur afterwards that any of his supplies became otherwise chargeable, then that person shall be required to apply for re-registration within 30 days of the event.

Article (15) (Valuation)

- a. 1- The Registered Person, upon filing his Tax Return, shall be required to declare the true value of the supply of goods or services, which shall be taken as reference for charging the tax.
2- The true value as stated above means the price paid or payable by the supplier to the purchaser in return for the goods or services supplied.
3- The Director may verify the true value by requesting the Taxable Person to produce all the relevant documents, accounts and records.
- b. The Special Tax payable on the supply of goods shall be considered as integral part of their true value for the purposes of charging the General Tax.
- c. In relation to imported goods, the General Tax shall be chargeable by reference to the value taken for determining the relevant customs duties as listed in the effective Customs Tariff Tables, plus any other import fees and taxes imposed thereon prior to their clearance, including the Special Tax due thereon in accordance with the provisions of this Law.
- d. If the consideration for the supply of taxable goods or Service is in foreign currency, it shall be exchanged into Jordanian Dinars according to the exchange rate at the time of supply.
- e. The provisions of this Article shall apply to all goods and services that are in violation to this Law or those treated as evading the payment of tax.

Article (16) (Tax returns, tax periods and estimated assessments)

- a. 1. A registered person subject to the General Tax shall be required to file a two-month-tax- return of his supplies showing the relevant value and the amount of the due tax. The two months period shall be treated as a single tax period.
2. A registered person subject to the Special Tax shall be required to file a one-month-tax- return of his supplies showing the relevant value and the amount of the due tax. The one month period shall be treated as a single tax period.
3. The beginning and the end of tax periods for the registered persons shall be determined by the Director.
4. Notwithstanding the provisions of Sub-paragraphs (1) and (2) above, the Director may, in certain cases, extend the Tax period provided that it does not exceed six months.
- b. 1. A registered person is obligated to submit the declaration on the form approved by the department for each tax period, even if he did not make any sales during it, whether the declaration was in writing or using the method of processing information or data.
2. A registered person is obligated to pay the tax due on him during the month following the end of the tax period, and the director may grant the registered person an additional period for this purpose not exceeding one month.

Article (17) (Officer's Assessments and appeals)

- a. Tax shall be added to the price of goods and services, including those which have fixed prices and fixed margins.

Accordingly, it is stipulated that the contracting price for any goods or services be automatically modified to become a tax-inclusive price reflecting the new tax imposed on goods or services. This shall be binding on the contracting parties in both the public and the private sectors as of the

effective date of the new tax, provided that an offset be made against the consumption tax, if any.

Article (18) (Tax invoices and records)

- a. The Registered person shall be required to issue tax invoices as specified by the Executive Instructions for the supply of goods or services subject to tax.
- b. In case where a non-registered person supplies taxable goods or services, the Director may require him to make out invoices and keep regular records and accounts to make entries of the supplies he made. He shall be required to maintain such invoices and records for five years following the end of the financial year in which these were issued or kept.

Article (19) (Input tax)

The Registered Person may, when accounting for the tax payable to the Department, credit for the following:

- a. The General Tax and the Special Tax already charged or paid by him on his returned supplies.
- b. The General Tax already charged or paid by him in relation to credit supplies that are treated as bad debts.
- c. The General Tax already paid on his imports or purchases of goods and services while registered, excluding those listed in Schedule (4) annexed to this Law.
- d. The General Tax already paid before registration on goods at hand at the time of registration.
- e. The Special Tax already paid on goods to be used as inputs for the production of other goods subject to the Special Tax.

Article (20) (Refunds)

Tax shall be refund, in accordance with the Executive Instructions issued by virtue of this Law, within a period not exceeding 3 months of the date on which the claim for refund was made in any of the following cases:

- a. The tax already paid on goods or services exported or used in the production of other exported goods.
- b. The Tax paid by mistake.
- c. The General Tax, deductible under Article (19) above, which has been paid on inputs and held over for a period exceeding six months but not so far deducted from the General Tax payable to the Department during this period.
- d. The Tax already paid on goods that are in the possession of non-resident persons upon their departure from the kingdom, provided that the amount of tax is no less than JD50 and not exceeding JD500.
- e. The Special Tax already paid on goods supplied to any of the bodies exempted under Article (21) above after being established that the Department has already received this tax.

Article (21) (The King, diplomatic missions and international org.)

- a. The following shall be tax-exempt:
 - 1- Goods and services imported or purchased for His majesty the king.
 - 2- Goods and services imported or locally purchased by non-honorary embassies, commissions and consulates for own use, as recommended by the Foreign Minister, and subject to reciprocity.
 - 3- Goods and services imported or locally purchased by members of the diplomatic and consular corps accredited to the kingdom, provided that they should be non- Jordanians and non-honorary members, as recommended by the Foreign Minister, and subject to reciprocity.
 - 4- Goods and services imported or locally purchased by international and regional organizations working in the kingdom, as well as their non-Jordanian staff who enjoy the diplomatic status.
- b. The volume of exemptions listed under Sub-paragraphs (2), (3) and (4) of Article (a) above shall be determined by a decision of the Minister in agreement with the Foreign Minister.

Article (22) (Military, Investment Promotion and religious organizations)

- a. The goods and services shall be zero-rated if imported or locally purchased by any of the following bodies or projects:
 1. The Armed Forces, the Public Security, Intelligence, and Civil Defense.
 2. Mosques, churches, orphanages, the elderly people, sport and cultural clubs, and individuals of special needs.
 3. Projects that enjoy the exemptions provided for under the Investment Promotion Law.
- b. The Department shall define the controls needed to secure that the imports and purchases by the bodies and projects provided for under Paragraph (a) above be used for the prescribed purposes.
- c. Goods, services, as well as persons shall be tax-exempt if so approved, whether wholly or partially, by the Council of Ministers, in certain cases and for justifiable reasons upon recommendation by the Minister.

Article (23) (Import exemptions)

The following shall be tax-exempt within the scope and under the conditions and stipulations determined by the Executive Instructions:

- a. Samples consumed for purposes of laboratory analyses subject to quantities are consistent with the limits required for analyses according to the accepted technical principles.
- b. Personal objects of no commercial value whatsoever such as decorations, medals, sport and scientific awards.
- c. Items imported from places outside the kingdom as replacements for damages or shortages of consignments previously imported or rejected, and the tax on which was then collected. Such status should be examined by the Customs Department.
- d. Personal effects belonging to travelers arriving from abroad, as well as the used furniture for persons coming to stay permanently in the kingdom as stipulated under the Customs Law in force.
- e. Items exported to places outside the kingdom after having the tax paid on them but not yet recovered, which subsequently were reimported within the period specified in the Customs Law, subject to verification be made by the Customs Department.

Article (24) (Savings condition)

Notwithstanding the provisions on tax exemptions stated in the other laws, exemptions in relation to this tax shall only be subject to the provisions of the present Law.

Article (25) (Disposal of exempted goods)

- a.
 1. The Person who disposed of or used any of the tax-exempt goods during the five years following the date of exemption for purposes other than those for which they were exempted shall be required to pay the tax due on these goods by reference to their value and the tax rate applicable at the time of disposal or use.
 2. If the tax is not paid as required under Sub-paragraph (1) above, then the tax and any other sums due thereon shall be charged by reference to either the date of disposal or use, the date on which the act was recognized, or the date of the amicable settlement, whichever imposes the greater tax in any of the said cases.
- b. Notwithstanding the provisions of Paragraph (a) above, the tax on the exempt vehicles, if disposed of as stated above, shall be charged by reference to their market value and the applicable tax rate at the time of disposal regardless of the period involved.

Article (26) (Payment of tax and late payment penalty)

- a. The Registered Person shall be required to pay the tax due to the Department regularly according to his tax return or the amendment notice within the period prescribed in accordance with the provisions of this Law.
- b. The importer of goods shall pay the tax due thereon when goods are released from the Customs Department in accordance with the procedures applicable in relation to the payment of the Customs duties. These goods shall not be released until the tax due thereon was paid in full.

- c. The importer of service shall pay the tax due thereon to the Department in any of the following events whichever comes first:
 - 1- Within one month of the date on which the payment is made for the imported service or any part thereof within the limit corresponding to that part.
 - 2- When the means that includes service is released by the Customs Authorities.
 - 3- Within a period of six months of the date on which the service was received, or any part thereof within the limit corresponding to that part.
- d. Notwithstanding the provisions of Paragraph (b), (c) above, in case where the importer is registered, the Director may, by instructions, defer the payment of the tax payable on goods and services at importation.

Article (27) (Type of control)

Control shall be indirect, whether accounts-based or automated. However, the Minister may order the physical control as he may see necessary, provided that he should define by Executive Instructions ways and scope of control over the premises where taxable activities are carried out as may be judged by him.

Article (28) (Misdemeanors)

Apart from the cases that are considered as tax evasion under this Law, the Director may impose a penalty of not less than 100 Dinars and not exceeding 500 Dinars on the person who commits any of the following misdemeanors:

- a. Failure to apply for registration with the Department for a period not exceeding 60 days of the date prescribed for registration under Article (13) above.
- b. Failure to file the tax return within the time limits prescribed under this Law.
- c. Filing a tax return with under declared amount of taxable supplies not exceeding (10%) or JD5000, whichever is lower, of the true value of taxable supplies.
- d. Breaching the provisions of Article (18) above if such resulted in an underdeclared amount of the declared or due tax.
- e. Failure to notify the Department, within the prescribed time, of the changes made to the particulars contained in the registration application.
- f. Failure to respond, without a good excuse, to the notices of appearance, and other notices and demands issued by the Department officers while performing their duties and responsibilities in accordance with the provisions of this Law.
- g. Disposal of or use of any of the tax-exempt goods for purposes other than those for which they were exempted in a manner violating the provisions of Article (25) above if such resulted in an underdeclared tax not exceeding JD500 of the tax due to the Department.
- h. Misdescription of liability to tax applicable to taxable goods or services in a manner violating the provisions of this Law if such resulted in an underdeclared tax not exceeding JD500 of the due tax.
- i. Credit for or claim back the tax in a manner violating the provisions of this Law if such resulted in an overdeclared tax credit or claim not exceeding JD500.
- j. Credit for or claim back the tax paid on goods incorporated in the production of other goods used for private purposes if such resulted in an over declared tax credit or claim not exceeding JD500.
- k. Production or issuance of inaccurate documents or statements if such resulted in an underdeclared tax not exceeding JD500 of the declared or due tax.

- l. (l) Failure to enable the Department officers to carryout their duties or exercise their powers of control and examination in accordance with the provisions of this Law.

Article (29) (Appeals and mitigation)

- a. The person who breached the Law shall be served a notice according to the procedures stated under this Law showing the penalty imposed on him. He shall be required to pay the penalty within 30 days of the date on which he was served the notice.
- b. Penalty notices issued under Article (28) above may be appealed to the Minister within the time limit stated in Paragraph (a) above. The Minister may cancel, mitigate, or confirm the penalty as appropriate.
- c. The decision made by the Minister by virtue of Paragraph (b) above may be appealed to the competent court within 30 days of the date on which he was served the notice. The court may approve, modify or cancel the penalty as appropriate.
- d. The Director, or whoever he may authorize, may make a compoundment in relation to the misdemeanors stated under Article (28) above against the payment of the tax, if it became due, and a penalty not lower than half the minimum limit and not exceeding half the maximum limit of the penalties provided for under Article (28) above prior to handing down a final ruling by the Court. The aforementioned compoundment shall entail into dropping out the case, ceasing its proceedings entirely, and canceling any of the consequences resulting therefrom.

Article (30) (Offences)

The following acts shall be deemed to constitute a tax evasion:

- a. Failure to apply for registration with the Department for a period exceeding 60 days of the date prescribed for registration under Article (13) above.
- b. Deregistration a Taxable Person upon his request if it transpires that he is still liable to registration in accordance with the provisions of this Law.
- c. Filing a tax return with underdeclared amount of taxable supplies exceeding (10%) or JD5000, whichever is lower, of the true value of taxable supplies.
- d. The charge to tax by any person unlawfully unless it is paid to the Department within the time prescribed under this Law or paid before it is recognized.
- e. Disposal or use of any of the tax-exempt goods for purposes other than those for which they were exempted in a manner violating the provisions of Article (25) above if such resulted in an underdeclared tax exceeding JD500 of the tax due to the Department.
- f. Misdescription of liability to tax applicable to taxable goods or services in a manner violating the provisions of this Law if such resulted in an underdeclared tax exceeding JD500 of the due tax.
- g. Credit for or claim back the tax in a manner violating the provisions of this Law if such resulted in an overdeclared tax credit or claim exceeding JD500.
- h. Credit for or claim back the tax paid on goods incorporated in the production of other goods used for private purposes if such resulted in an overdeclared tax credit or claim exceeding JD500.
- i. Production or issuance of inaccurate documents or statements or failure to produce or issue the documents required by this Law, as well as delaying such production or issuance

intentionally if such resulted in an underdeclared tax exceeding JD500 of the declared or due tax.

- j. Production or issuance of counterfeited, falsified, or fictitious documents with the intention to reduce, deduct, or recover the tax in violation of the provisions of this Law.
- k. The possession of taxable goods by the person with the intention of trading therein, being aware that the tax involved is evaded.
- l. Failure to pay the tax due on the imported service for a period exceeding 3 months of the due date prescribed under this Law.

Article (31) (Criminal penalties)

A person who commits a criminal tax offence shall be liable to pay to the Department a civil indemnification of no less than twice and no more than thrice the amount of tax plus a criminal penalty of no less than JD200 and not more than JD1000. In case of recurrence for a second time, the criminal penalty imposed shall be doubled. However, if the offence recurs within one year thereafter, the court may impose the criminal penalty at its highest limit, a term of imprisonment for a period not less than three months and not exceeding six months, or both.

Article (32) (Compounding)

The Minister, or whoever authorized by him, may arrange for compoundment in the cases of criminal offenses prior to a final ruling be handed down by the Court against the payment of the tax in question and a civil compensation penalty equivalent to the amount of tax. Such compoundment shall result in dropping out the relevant plea, cessation of proceedings and cancellation of all subsequent consequences.

Article (33) (Proportion of penalties to official funds)

A fund shall be established at the Department to which a contribution of no more than (20%) of the penalties shall be deposited for the purpose of improving working conditions, enhancing the efficiency of the Department officers and providing them with health, cultural, social and housing facilities, as well as giving them incentives to be allocated to officers with outstanding performance and to all those who get involved in revealing tax evasion or apprehending contraband goods; Regulations shall be made for this purpose.

Article (34) (Fees for services)

The Minister shall, by instructions, determine the charges to be paid by the Taxable Persons in return for publications, band rolls, distinguishing markings and analyses.

Article (35) (Security for duty and tax)

Payment of the tax due on goods approved by the Director General of Customs to be released under the status of Inward Processing shall be secured by a bank guarantee or by other securities accepted by him until such status was removed according to the conditions and procedures specified in the relevant Executive Instructions.

Article (36) (Supply of information by Ministry of Industry and Commerce)

- a. The Ministry of Industry and Commerce shall furnish the Department with a copy of the industrial and service registrations issued by the Ministry for those who will produce goods or provide services.
- b. A supplier of any goods or services shall be required to furnish the Department with a copy of the registration given to him within 30 days of the date on which he obtained the registration, showing description of the goods to be produced or the services to be provided.
- c. The producer of any goods and the provider of any service shall be required to notify the Department of cessation or suspension of the business within one week of the event.

Article 37

- a. The Department shall implement the provisions of this law.
- b. For the purpose of this law the DG shall be considered an auditor and he may carry out the following authorities:
 1. Forming a committee or more of the auditors to carry out audit or assessment work and to decide on any issues referred to it by the manager if he deems that the work interest requires that. The committee issues its decision unanimously or by majority and the decision issued by the auditor in accordance with the provisions of this law.
 2. Set or establish the tax declaration, notifications, memorandums, forms and any other forms he sees necessary to implement the provisions of this law.
 3. Take the necessary decisions and procedures to implement the provisions of this law and regulations and instructions issued in accordance with this law

Article 38

- a. The taxpayer is required to hold the necessary books and records to compute his tax liability amount provided that it shall be prepared in accordance with international accounting standards and audited and certified by a CPA and he is required to hold these records for 5 years starting from the later of any of the following dates.
 1. End of tax period date in which the records and books were prepared.
 2. Tax declaration filing date
 3. The date of notifying the tax payer with the result of the Administrative assessment decision.
- b. In case there is a conflict or disagreement on his tax liability amount and any other related amounts and fees, the taxpayer is required to hold his books and records until the conflict is settled or a final decision is issued by the competent court, provided that it shall be consistent with the provisions of paragraph (a) of this Article.
- c. The registered person may prepare and hold his records and books in English provided that he shall provide Arabic translation if the Department requests it.
- d. Instructions shall be issued to exempt totally or partially certain groups of taxpayers from holding records and books according to its provisions and procedures.
- e. In case the registered person did not prepare the records and books according to what is required, the instructions shall specify the added value ratios on purchases and imports and these ratios shall be considered legal evidence.

Article 39

Records and books may be held and prepared using the computer, and these rerecords and books shall be deemed legal from the accounting perspective if:

- a. The taxpayer holds the books and documents supporting it for the legally specified period
- b. The taxpayer meets any other conditions and standards specified in the instructions.

Article 40

The CPA authorized in the Kingdom is required to provide the department with a list of his clients and their addresses before the end of the third month of the year following the fiscal year.

Article 41

- a. The tax declaration shall be filed by the registered person personally or by whoever represents him or by any of the following means approved by the Department according to the procedures and conditions established by the instructions
 1. Registered mail
 2. Banks
 3. Any company licensed to act as a public or private mail operator provided that it is approved by the Council of Ministers upon a request of the Minister
 4. Electronic methods
- b. The dates of filing the tax declaration shall be considered the date of receiving it by the department or the date of the postal seal or the date of the deposit receipt from the bank or the private company, whichever is earlier, and in case of sending it electronically the instructions shall define this date.

Article 42

The registered person may amend the tax declaration if he finds that there is a mistake in it in such case the registered person is required to pay the tax and due late fines according to that and in this case the registered person is not considered to have committed a violation or a crime unless the department already found this mistake before him or the auditor has issued a notice of audit about this declaration.

Article 43

- a. The auditor may not audit the tax declaration after 4 years of it being filed.
- b. The director shall choose declarations to be audited according to standards and measures he deems fit and if as a result of reviewing the tax declaration the auditor finds reasons he may reject totally or partially the tax declaration and he may issue an audit notice asking the registered person to attend a session to discuss the tax declaration provided that this notice shall include the following:
 1. The name of the registered person and his tax number.
 2. Tax period or periods being audited
 3. The reasons which the audit was based on.
 4. The Audit result.
 5. Defining the amount of tax and any other due amounts according to the provisions of this Law.
- c. The auditor may conclude the audit at the registered person's workplace or any other place related to it.
- d. The auditor, upon the approval of the director, may conclude the audit outside of business hours.

Article 44

- a. The auditor shall issue an audit decision within 2 years from the date of issuing the audit notice and such notice shall include the following data:

1. The name of the taxpayer and his tax number
 2. Tax period or periods
 3. The basis of the audit decision
 4. The audit result
 5. Determined tax amount and any other amounts due
- b. If the audit decision included an amendment of the tax declaration the registered person may after reviewing the content of the decision do any of the following
1. Sign approving the result of the decision
 2. Sing not approving the result of the decision and refusing to sign or not showing up shall be considered as not approving the results, in this case the decision may be challenged before the committee.
- c. In all cases the registered person shall be notified in writing of the result of the audit decision.
- d. Notwithstanding any other text the auditor shall not issue the written notification of the audit decision after 4 years from filing the tax declaration.

Article 45

- a. If the registered person failed to file the tax declaration within the specified period in this law the department shall issue a preliminary assessment decision specifying the estimated tax value on the registered person for the related tax period(s) and any fine and other due amounts, and the registered person shall be notified in writing with the result of this decision.
- b. The amounts claimed according to the notification provided in paragraph (a) of this article shall be considered collectible after 30 days of the date of notifying the registered person and any collected amounts shall be considered as payments on the account of the final due tax, and this decision shall not be considered final for the purposes of objection or juridical appeal.
- c. The preliminary assessment decision shall be considered cancelled by default if the registered person filed his tax declaration for the concerned tax period and paid the tax and any other fines and amounts on him according to that declaration provided that this shall be done before issuing the administrative assessment according to Article (46) of this law.
- d. For the purposes of this article, the DG shall issue instructions to determine the procedures and basis of preliminary assessment.

Article 46

- a. If the registered person failed to file a tax declaration after 30 days from the notification in writing of the result of the preliminary assessment the auditor may issue an administrative assessment decision based on any of the information resources specified in instructions.
- b. The registered person shall be notified in writing with the result of the administrative assessment decision and this decision may be challenged before the committee.
- c. The preliminary assessment decision shall be cancelled by default with the issuance of the

administrative assessment decision.

Article 47

- a. If the Department finds that a person is supplying taxable goods or services and not registered with the department in accordance to the provisions of this law and the estimated value of his supply exceeds the registration threshold, the auditor may issue an administrative decision determining the amount of the assessed tax on the concerned tax period(s) and any other fines and amounts due, and inform the taxpayer in writing with the result of this decision and this decision may be challenged before the Appeal Committee.
- b. For the purposes of this article, instructions shall be issued to determine the procedures and basis of the assessment.

Article 48

- a. A committee or more shall be formed by the director's decision and called the "objections committee" to look into the submitted objections according to the provisions of this law each one comprising of an auditor or more who have expertise and competence and the instructions shall define the work procedures of these committees and how the committees make decisions.
- b. The taxpayer may object before the committee on the audit decision or the administrative assessment decision issued according to articles 46 and 47 of this law within 30 days of being notified of that decision.
- c. The auditing decision or the administrative assessment decision shall be deemed final if the objection was not submitted within the specified period in paragraph (b) of this Article, unless the committee was convinced that this person could not submit his objection within the specified period for being away of the Kingdom, or sick, or any other justified reason, then it may extend this period to the date it deems fit.
- d. The taxpayer shall pay the tax, fines, and other amounts as they are in the case of refusing the objection.
- e. The Appeal Committee calls the objector for a session to look into his objection and the objector has the right to present the evidence for his objection reasons and the committee has the right to request the necessary information and details and request to provide the records and books related to the objector sales and may inquire any person it thinks has information regarding the objected decision.
- f. The committee shall issue a justified decision about the objection within 90 days its submission and it may approve the objected decision or amend it by increasing the tax, or lowering it, or cancelling it.
- g. The taxpayer, after reviewing the content of the decision issued according to paragraph (f) may do any of the following.
 1. Sign with approval the result of the decision
 2. Sign without approval the result of the decision and refusing to sign or not showing up shall be considered not approving.
- h. The Department shall notify the taxpayer in writing with the result of the issued decision about the objection and the taxpayer in case of not approving the decision may challenge the decision before the

competent court.

- i. If the Appeal Committee did not issue a decision on the objection within the specified period in paragraph (f) of this article no late fines shall be calculated for the period from the end of the specified period and until issuing the notification which includes the objection result.

Article 49

- a. Subject to paragraph (b) of this article the DG or whomever he delegates within a period not exceeding 4 years from the date of filing the tax declaration or the date of issuing the administrative assessment decision under Article (46) of this Law or within a period not exceeding 8 years from the date of issuing the administrative assessment decision under Article (47) of this Law may reconsider the auditing decision or the administrative assessment decision or any other decision issued by the Appeal Committee regarding any of it and the DG or whom he delegates may, after giving the registered person the chance to hear him and explain his case, issue an amended decision for any of these decisions to increase the tax if any of the following cases occur.
 1. An error in applying the law
 2. The previous decision neglected a fact, situation, or the existence of sales was not taken into a consideration then.
- b. The amended decision of the auditing or the administrative assessment decision shall not include any of the facts which were addressed before the court when the court considered the appeal regarding that decision.
- c. The Department shall notify in writing the registered person with the decision issued according to the provisions of this article and this decision may be appealed before the competent court within 30 days of date of notifying the registered person.

Article 50

The Director according to special instructions issued for this purpose may subject the audit decisions, the administrative assessment decisions, the decisions issued by the appeal committees regarding any of it and the amended decisions to be audited by him directly or by whomever he delegates for that from the department employees and the decisions that are subject to audit according to the provisions of this article shall not be considered final and have no effect before they are approved by the director or whomever he delegates for this purpose and any of notification of these decisions before approving it shall be considered cancelled and the director has the final decision on any issue or conflict arising from implementing the provisions of this audit.

Article 51

- a. In case of failure to pay the tax, withhold, or remit it on the specified dates according to the provisions of this law the Department shall impose a late payment fine at the rate of 0.4% of the tax liability or any amounts that must be remitted or must be paid for each late week or any part of it.
- b. Executive Instructions shall determine methods of tax payments and any other necessary measures.

Article 52

- a. The Director according to a justified reason may install the due amounts on the taxpayer according to conditions and procedures established by instructions.
- b. An annual 9% interest shall be imposed on the installment amounts.

Article 53

- a. 1. If the taxpayer paid an amount more than the due amounts the department shall transfer the extra balance to pay off any due amounts on the taxpayer for the departments according to the effective legislations and if any amounts remain in this balance the department shall refund such amounts to the taxpayer within a period not exceeding 90 days of receiving a written request for that.

2.If the department did not refund the extra balance by the specified date in paragraph (a) of this article the department shall pay an annual interest of 9%.
- b. No appeal or claim for refund of tax or fines that have been paid for more than three years will not be considered
- c. The Department's financial rights fixed by a court decision or acknowledgement of the taxpayer shall not be prescribed overtime.

Article 54

- a. If the tax or amounts due to the department were not paid during the period provided in this law the department shall demand the taxpayer to pay it within 30 days of notification date and if the taxpayer failed to pay it within this period then it will be collected according to the provisions of the effective Public Debt collection law and the Director shall carry out all the authorities delegated to the administrative governor and the public debt collection committee according to the provisions of that law.
- b. Notifying the taxpayer of the necessity to pay the tax and the amount due on him according to the provisions of paragraph (a) of this article shall be considered sufficient for the purposes of the director or whom he delegates to commence the collection procedures according to the provisions of the public debt collection law without any need to take any of the notification and publishing procedures provided for in article 6 and 7 of the mentioned law.

Article 55

- a. Notwithstanding any other legislation, the Director may issue protective lien on the movable and immovable properties for any taxpayer and ban him from travelling if the department demanded him to pay the tax or any other amounts due according to the provisions of this law if there is sufficient evidences for the department that this person may smuggle his money or dispose it in order to prevent collecting the money in any way.
- b. The decision issued according to paragraph (a) of this article is subject to the approval of the Minister.
- c. The protective lien and the travel ban decision issued according to paragraph (a) of this article may be appealed before the competent court.

Article 56

The Director or whomever he delegates may take the necessary procedures to ensure the following

- a. If the lien was on cash, the value of the lien shall not exceed the amount of tax, fines, and other amounts.
- b. If the value of the lien was nonmonetary the director upon the request from the taxpayer shall take the necessary procedures to estimate the value of the lien property and to limit the lien to what is equal to twice the amount of tax, fines, and other amounts incurred according to the provisions of this Law and the estimation costs shall be paid by the taxpayer.

Article 57

- a. The Tax Court of First Instance shall has jurisdiction over all crimes and all disputes resulting from

the application of the provisions, instructions and regulations of this law, regardless its value or nature

whether it was legal, criminal or administrative case, and whether the claim in the case was related to the tax, the legal compensation, or late payment fine or any other amounts must be paid, withheld, remitted, or refunded according to the provisions of this Law, including the following:

- 1- Cases filed to challenge the decisions issued by the committee according to the provisions of item (2) of paragraph (g) of Article (48) of this Law
 - 2- The amending decisions of the Audit or Administrative Assessment decisions or the committee decisions, which may be challenged before the court, according to the provisions of this law issued by the DG or whom he delegates.
 - 3- Crimes which violate the provisions of this Law.
 - 4- Cases filed to challenge the lien and travel ban decision.
- b.
- 1- All decisions issued by Tax Court of first instance, according to the provisions of this law, are subject to appeal before Amman Court of Appeal and the case shall be litigated in the presence of the related parties.
 - 2- All decisions issued by Tax Court of Appeal are subject to be challenged before the Court of Cassation, according to the effective legislations.
 - 3- The trial shall be a secret trial unless the court decided otherwise, the cases filled before the court shall be considered urgent
 - 4- The chamber in Amman Court of First Instance and in Amman Court of Appeal shall convene in Amman city or any other location it deems suitable.
- c. Case fees for each tax period shall be collected separately
- d. The taxpayer shall state in his case statement the tax amount he recognizes for each tax period and provide the court with the receipt for the tax payment or the payment of the approved amount by the DG attached to his statement, and the case shall be declined if he didn't pay the amount defined in this paragraph as required.
- e. The burden of proving that the assessment is excessive shall be on the taxpayer and no facts shall be proved if not addressed before the body, which decision is challenged.
- f.
- 1- The court may confirm the challenged decision, reduce, increase, or cancel the tax and any other amounts and may refer the case back to the body which issued the decision to be reconsidered
 - 2- If the court decided to reject the appeal totally or partially, then the court in the same case shall issue a decision to impose a fine as civil compensation in accordance with the provisions of this law on the amount of the tax for which the appeal was rejected.
- g. If an amended decision is issued by the DG or whom he delegates according to the provision of Article (49) of this Law and the taxpayer filed a case before the competent court to challenge the

amended decision, the court shall drop any case filed by the taxpayer to challenge the committee decision regarding the same tax period and the court shall continue reviewing the case which is filed to challenge the amended decision after the taxpayer pays the difference between the fees on the case against the committee decision and the fees on the case against the amended decision.

- h. The Department shall notify the taxpayer in writing with the due tax and other amounts according to the court decision
- i.
 - 1- If the case was dropped for absence or any other reason, and has not been renewed, the challenged decision shall be deemed final after 30 days from the date in which the department notifies the taxpayer in writing according to the provisions of this Law that the court issued a decision to drop the case
 - 2- In all cases the case shall not be renewed according to the provisions of item (1) of this paragraph for the same reason more than two times.
- j. If the case was halted by law in case of the death of the taxpayer, his bankruptcy or his liquidation while reviewing it before Amman Court of First Instance or Amman Court of Appeal, then the case shall be continued by the inheritors, bankruptcy supervisor or the liquidator within maximum 6 months from the date of being notified by the department according to the provisions of this Law with case number and the notification which includes the result of the challenged decision and the court reviewing it, in case of not continuing the case on the mentioned way, the decision shall be deemed final.
- k. Except for cases to be adjudicated, all cases in which the Department is a party by the date in which this law becomes effective shall be referred as follows:
 - 1- Before the Customs Court of First Instance shall be transferred to Tax Court of First Instance to continue to review it from the point it was reached
 - 2- Before the Customs Court of First Instance shall be transferred to Tax Court of Appeal to continue to review it from the point it was reached
- l. Tax Court of First Instance and Tax Court of Appeal shall have jurisdiction to review all cases which were in the jurisdiction of Customs Court of First Instance Customs Court of Appeal respectively before the effectiveness of this Law.

Article 58

- a. Tax public attorney will represent the department in all cases related to the tax before the competent court according to the competencies and powers assigned to each member.
- b. Cases in the crimes mentioned in this law can be started based on a request from the Director or Tax public prosecutor
- c.

- 1- Notwithstanding any other law the service of whoever filled the “prosecutor” position in the tax public prosecution for at least 3 consecutive years shall be considered a judicial service for the purposes of the bar association law and the Judicial Independence Law
- 2- The service of the prosecutor who carried out the public prosecution function for the cases related to tax before the Customs Court of First Instance and Customs Court of Appeal and the Court of Cassation shall be considered a judicial service for the purposes of item (1) of this paragraph.

Article 59

The competent court will apply court procedures dictated in civil procedures laws and criminal procedures laws, as needed and in a way that does not contradict with the regulations of this law.

Article 60

A Taxpayer can represent himself in the competent court and sign all subpoenas presented to them only if, he was a former or current judge or lawyer, and all persons exempted from training in accordance with the Bar association.

Article 61

The case is to be presented to the competent court or through the chief of the court of first instant that has jurisdiction of the area where the tax payer resides, and in such case surcharges are to be paid to the court cashier where the case was filed, and the said court will send the case file and its proceedings to the competent judicial chamber in the competent court within 10 days from filing.

Article 62

The registered person’s address mentioned in the registration application or in the last tax declaration submitted to the department shall be considered for the purposes of notifying him according to the provisions of this law and any change in this address shall not be considered unless the registered person informs the department with this change in writing and this is received by the department.

Article 63

a.

1. The Department shall have the responsibility to notify the taxpayer of any claim, notice, decision, memo, letter issued by the department according to the provisions of this law by sending it by registered mail or by a private company approved by the Minister at the accredited address according to the provisions of article 62 of this law.
2. If the Department fails notifying the registered person according to subparagraph (1) of this paragraph the notification may be done by publishing it twice in two daily local newspapers and the notification in this case shall be deemed legal and valid for all what it will result.

b.

1. If the Department does not have an address for the taxpayer according to paragraph (b) of article 62 of this law the director may notify the taxpayer by publishing it at least once in two daily local newspapers.
2. The auditor or the committee, as the case may be may not consider the publishing mentioned in subparagraph (1) of this paragraph as a notification for the taxpayer for justified reasons and in this case a new date shall be effective for the purposes of objection or appeal from the date of receiving the notification of cancellation by the taxpayer.

c. In all cases the department may notify the taxpayer personally or by someone he delegates.

d. The notification shall be deemed legal after 10 days of sending it by registered mail if the taxpayer

was resident in the Kingdom or after 30 days of sending it by registered mail or a private company if the taxpayer was resident outside of the Kingdom and it is sufficient to prove the notification to provide the evidence that the letter containing the material to be notified was addressed and sent via registered mail at the address mentioned in of article 62 of this law

- e. Notification day is not accounted for when calculating the periods accredited in this law.

Article 64

Each liquidator of a company or inheritance or bankruptcy supervisor or any other person responsible for similar liquidation or settlement of any kind shall report to the director in writing of starting the liquidation or bankruptcy procedures to state and prove the tax liability amounts and in case of failure all those shall be directly and personally responsible for paying these amounts according to the provisions of the law provided that this provision shall not exempt the persons receiving the inheritance from paying these amounts from any movable or immovable property they receive.

Article 65

- a. The Director or any employee he delegates in writing may request the necessary information to implement the provisions of this law from any person or any entity provided that the government and public and official institutions and municipality employees are not required to disclose any details which they are required by the law to maintain and to keep confidential and also it is required not to touch the confidentiality of banking transactions and anyone who refuses to provide such information shall be considered as committing a crime and shall be punished according to the penalties provided for in Article (31) of this law.
- b. The Director and the department employees delegated in writing by the director shall be considered, while performing their duties, law enforcement officers and the official authorities shall provide the necessary help to the department employees so that they can perform their duties.
- c. The Department employee who has the law enforcement officer character may enter any place of business and examine stored goods, cash, machines, equipment, books, records, and any other documents related to the business activity and also he may hold these books, records, accounts and documents and keep them for a period not exceeding 60 days of the date of holding if he is convinced that keeping those is necessary to implement the provisions of this law.
- d. The resident houses cannot be searched, except according to the procedures mentioned in the effective Criminal Procedures Laws.

Article 66

- a. All those who are subject to an official duty to carry out provisions of this law must:
 - 1. Consider the documents, records, information, tax declaration and audit decisions that he reviews to be confidential and secret and which is related to any person's income or items of his income and shall treat it accordingly.
 - 2. Present and sign a confidentiality and secrecy declaration agreement in accordance with the format that the director prepares
 - 3. Present a statement of their movable or immovable assets and the sources of their incomes and their spouse assets and their dependent household. Additionally they are obligated to declare any increase in their assets gained every year.
- b. Any person assigned in accordance with this law or knowledgeable of applying its provisions is not

obligated to show any documents or tax declaration or assessment or audit decision or copies of them in any court except for the competent court. Nor would they declare in front of any court or inform about anything of any sort of information he would have viewed in relation with their duties and in accordance with this law unless otherwise necessary to impose this law's provisions overseen by the director decision in every case raised according to this paragraph or for tracking any crime.

- c. A 100 J.D.'s to 500 J.D.'s fine or no more than 1 year jail time punishment or with both penalties is imposed on all those who is caught with possession of, or under their reviewing, documents or tax declarations or estimates or audit reports or a copy of such that is related to a person or the details of such income, and reports it or attempts to report such information or any part of it at any time to any person other than a person authorized by law and for any purpose other than the purposes of this Law.

Article 67

The legal accountant shall bear the responsibility for issuing financial statements or certifying financial statements that do not conform to reality or violate the provisions of this law, international accounting standards, or applicable laws and regulations, whether as a result of an intentional error, any criminal act, or gross negligence, and in this case The chartered accountant shall be deemed to have committed a crime and shall be punished with the punishment stipulated in Article (31) of this law.

Article 68

- a. The application of the provisions of this law does not impede the imposing of any tougher sentence stated in any other legislation.
- b. The fines resulting from committing tax evasion crimes according to the provisions of this law shall be deemed a civil compensation to the department and shall not be included in the provisions of the General Amnesty Law.

Article 69

- a. The Minister upon the recommendation of the Director which is based on the recommendation of a committee formed for such purpose, may ban any physical person from entering the department In any case or application other than their own case, only if he cited that during the visit and dealing of taxpayer with the department committed an act that may obstruct procedures and/or tries to instigate the law. And he has the power to reject all accounts that he prepares or prepares or audits if they were to be accountants or legal accountants for the period he sees fit
- b. It is not permissible for any employee whose service was ended at the Department to visit it except for any personal transaction unless he obtains a prior written approval of the Director.

Article 70

The Director upon the recommendation of the public attorney can conclude a settlement in any case the taxpayer has filed in the competent court, and that is before the final court's decision, and this competent court shall approve this settlement and consider it as final decision issued by this court

Article 71

The Director or the delegated employee or the auditor, as the case may be, can automatically rectify, or rectify accordingly with a taxpayers request, the numeric or spelling mistakes which occurs in the notifications, decisions or memorandums by an unintentional way. Provided that all rectifying procedures are not subject to appeal.

Article 72

1. The Minister may delegate any of his powers stated in this law to the director.
2. The Director may delegate any of his powers stated in this law to any employee in the department, only if such delegation is specific and in writing.

Article 73

Unless otherwise provided in this law, all dates are calculated in months or years in the Gregorian

calendar, and in case the due date happens to be an official holiday then it is automatically extended to the

first working day after.

Article 74

- a. Customs Department shall collect the tax on imported goods and services and pay it to the Treasury
- b. In case Customs Department discovers and criminal act contradicting the provisions of this Law, such case shall be referred to the Department to take the necessary action.

Article 75

- a. Council of minister shall issue the required regulations to carry out the provisions of this law including Regulating court proceedings followed in the cases filed in accordance with the provisions of this law, including the provision related to payment of surcharges, appeal dates and procedures, and the contents of the pleading, and whom has the right to file the case and all provisions and required regulations to continue the case.
- b. The Minister shall issues upon the recommendation of the director, the necessary instructions to implement the provisions of this Law.

Article (76) (Repeals)

Consumption Tax Law No. (34) of 1988 shall be hereby repealed.

Article (77) (Responsibility for this Law)

The Prime Minister and the ministers shall be charged with the execution of the provisions of the present Law.