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## NAQEL Express | Import & Export Guide

Jordan

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## Terminology

**Manifest:** Consolidated information for the batch.

**Master airway bill (MAWB):** airline waybill.

**House waybill (HAWB):** waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

**COD:** Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

**Declared value:** the value of the goods as it appears in the commercial invoice and in the manifest.

**Declared value (CIF Value) =** Goods value + international shipping cost & insurance.

*Note:* if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

**Customs Duty:** the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

**VAT:** Value Added Tax

**NAQEL Customs Clearance fees:** The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

**EDI:** Electronic Data Interface.

## Prohibited goods for import

Prohibited goods are those goods of a nature or kind that are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

As per Customs Regulations & Naqel Express policy, the below items are prohibited from import to Jordan:

- Antiques (breakable and/or fragile)
- Asbestos
- Furs
- Hazardous or combustible materials (as defined in IATA Regulations) ▪ Dangerous goods, hazard.
- Gambling devices
- Ivory
- Playing cards ▪ Pornography ▪ Sex Toys.
- All kind of drugs.
- Fireworks.
- Monterey Items including Currency, Fake Money, coins.
- Alcoholic, and cigarettes.

## Restricted goods for import

Restricted goods are those items that can only be imported or exported where authority of a license has been granted by the comptroller of customs and excise or another relevant Government authority. Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted good

### 1. Goods with import limited to certain entities

The below goods are permitted to be imported by only the below entities exclusively.

| Type of goods                                  | The entity that the importations limited to |
|--|---|
| Natural and raw leathers                       | The Jordanian tanning company               |
| Oil and relate derivatives except mineral oils | Jordanian Petroleum refinery company        |
| Cooking gas cylinders                          | Jordanian Petroleum refinery company        |

|   |                                    |
|---|------------------------------------|
| Black cement                                    | Jordanian Cement factories company |
| Gunpowder salt, explosives & explosives capsule | Jordanian Phosphate mines company  |
| Raw Phosphate                                   | Jordanian Phosphate mines company  |
| Used tyres                                      | Tyre covering factories            |

## 2. Goods of limited importation

The below goods importation or exportation is dependent on approval, licence or certificate or documentation from specific authorities.

The following goods and commodities require a prior recommendation/approval from the official authorities which shall be considered as an import licence. Such goods will be cleared in accordance with this recommendation:

| Commodity name  | The authority that issues the approval  |
|---|---|
| Wheat flour (Flour and mill products) such as (semolina, bran, zwan, wheat crumb) | Ministry of Industry and Commerce   |
| Wheat   | Ministry of Industry and Commerce   |
| White cement  | Ministry of Industry and Commerce   |
| Ovens and cookers & used gas kiazars  | Ministry of Industry and Commerce   |
| The refrigerator compressors operating with the use of R12 gas                    | Ministry of Industry and Commerce   |
| Animal frozen seminal fluid   | Ministry of Industry and Commerce   |
| Olive oil   | Ministry of Agriculture   |
| Live animals  | Ministry of Agriculture   |
| Fresh, cooled and frozen meat   | Ministry of Agriculture in coordination with of Ministry of Industry and Commerce |
| Stuffed wild animals  | Ministry of Industry and Commerce   |

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|---|--|
| The products of the milk imported from trade agreement countries              | Ministry of Industry and Commerce      |
| Potato, onions and garlic   | Ministry of Industry and Commerce      |
| Vegetables, fruits from the countries engaged in trade agreements & protocols | Agricultural Marketing Corporation     |
| Aluminum nitrates   | Agricultural Marketing Corporation     |
| Weapons & equipment of all kinds  | Public Security                        |
| Piston blades and alike   | Ministry of Interior (Public Security) |
| Children's cars – fuel operated   | Ministry of Interior (Public Security) |
| Electrical equipment for self defence   | Ministry of Interior (Public Security) |
| Electric and electronic games machines for commercial use                     | Ministry of Interior (Public Security) |

|  |   |
|--|---|
| Radioactive materials and sources of all kinds and depleted uranium  | Ministry of Interior (Public Security)  |
| Wire receivers and transmitters  | Ministry of interior (Public security)  |
| Wireless alarm systems   |   |
| Control systems (remote) of different kinds e.g. moving gates and windows, except televisions and video                              | Ministry of Power and Mineral Wealth  |
| Positioning devices  | Communications Organization Sectors   |
| Wireless receivers and transmitters plants   | Communications Organization Sectors   |
| Cellular communication systems   | Communications Organization Sectors   |
| Wireless telephones (telephone cordless)   | Communications Organization Authority   |
| Wireless microphones   | Communications Organization Sectors   |
| Remote control devices for children's aircraft   | Communications Organization Sectors   |
| Terminal used and refurbished telecommunications equipment   | Communications Organization Sectors   |
| Children aircraft operating with the remote control  | Communications Organization Authority   |
| Mobile TV stations & broadcasting stations accompanied by journalists to report events, whether under temporary input or consumption | Communications Organization Authority in coordination with Military Public Security |
| Postal clearance equipment   | Ministry of Post and Communications   |
| Decoders   | Television and Broadcasting Corporation   |
| Satellite Receivers  | Television and Broadcasting Corporation   |
| Color Photo equipment  | Television and Broadcasting Corporation   |
| All kinds of Medicines & antibiotics, including bloods, and its derivatives, serums, and vaccines                                    | Jordanian Central Bank  |
| Preparations & complementary food specifically used for athletes   | Ministry of Health  |
| Potassium Bromate  | Ministry of Health  |
| Food dyes  | Ministry of Health  |
| Plates and Asbestos Pipes  | Ministry of Health  |
| Children milk and food   | General Corporation of Environmental Protection                                     |
| Laser films  | General Corporation of Environmental Protection                                     |
| Oxygen gas   | Ministry of Water and Irrigation  |
| Oxide Nitrogen   | General Corporation of Environmental Protection                                     |
| Freon  | General Leadership of Armed Forces  |
| Halloo material  | General Leadership of Armed Forces  |
| Holon gas  | Military Security Authority   |
| Excavators of artesian wells   | Military Security Authority Ministry of Agriculture                                 |
| Military uniform   | General Leadership of Armed Forces  |
| Small camera which can be fixed as part of furniture or offices  | Military Security Authority   |

|                       |   |
|-----------------------|---|
| Agricultural Breeding | Military Security Authority Ministry of Agriculture |
|                       |   |

### **Import:**

#### Exemption from import licenses:

#### **First: The following goods shall be exempted form importation license:**

- Goods imported in name of his Majesty the King.
- Goods imported directly in the name of the ministers, official departments and authority.
- Goods passing by the Kingdom as transit –with the observation of the valid customs law provisions.
- Goods re-entered to the Kingdom in its original condition after repair.
- Products of the Kingdom of Saudi Arabia.
- Goods imported for purposes of presentation and re-exportation except cinematic films, which are imported for commercial purposes.
- Goods imported directly by diplomatic missions.
- Goods that the customs authority to be kept in the public warehouse in the name of the banks operating in the Kingdom provided that to be subject to the license is approved by to be cleared locally in accordance with the customs law provisions.
- The personal luggage and house used Home furnishings
- Any of the allowed goods or limited or goods imported with the passengers which incoming to the customs centers and not allowed to be imported provided that value does not exceed 2000 Dinar.
- The samples of the goods incoming with the hawkers within the reservations set by the customs authorities
- Books, newspapers and other printed matters.
- The goods re-exported before clearance.
- The goods entered the free markets and sold on board and ships.
- Cattles.
- The goods imported by the importers provided that such goods not to be subject to the importation license.
- Entities limited to import of certain goods.
- Goods obtained prior recommendation from the competent authorities provided that to be imported by importers.

**Secondly: the following goods and entities are also exempt from importation license:**

- 1- Goods of temporary entry: the goods imported under the temporary Entry status shall be also exemption from presenting importation license, except if cleared for the local consumption, as that requires showing this license in accordance with what was mentioned in the importation & exportation regulation and instructions No 1 for the year 1999 issued by the ministry of industry and commerce.
- 2- Disabled vehicles: the vehicles prepared specially to be driven with the hands without the legs for the usage of disabled personally cleared without the need for obtaining an importation license and exempted from the additional importation duty.
- 3- The bond: the importation license of the goods that the customs agree to be stored in the public warehouse shall be postponed unit the approval for its clearance locally in accordance with the customs law provisions, at that time the related party shall be requested to show importation license if required by the importation & exportation regulation and instructions No 1 for the year 1999 issued by the ministry of industry and commerce.
- 4- The crude oil and relate derivatives: the importations of the Jordanian petroleum company of the crude oil shall be exempted form obtaining an importation license with the exemption of mineral oil.

**Import requirements for clearance**

**For Commercial Establishments (General Cargo)**

- Import License.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air Waybill & MAWB.
- Copy of the importer CR (Commercial Registration).
- Authorization from the importer to customs clearance Broker.
- Indication of origin on the shipment.
- Packing list.
- Subjected to Customs duties.
- Subjected to VAT.
- Original certificate of origin attested by a competent authority (COO).

**Note:**

Restricted products require an approval from the governing entity.



If importer does not provide the Import License Certificate, a fee of 2.5% applied on the CIF value.

#### 1.1.1 Courier commercial shipments:

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air waybill & MAWB.
- Copy of the importer CR, Authorization from the importer to customs clearance Broker.
- Packing list.
- Manifest.
- Indication of origin on the item.
- Original certificate of origin attested by a competent authority (COO).
- Subjected to Customs duties.
- Subjected to VAT.

**Note:** Restricted products require an approval from the governing entity.

#### 1.1.2 Courier private individual shipments:

##### **The shipment value is 200 JOD and less (Consolidated declaration/ MAWB)**

Customs Officer have the right to re-estimate the value of the shipment and Hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Free of customs duty, and VAT.
- Fee of 10% of the shipment value with a minimum amount of 5 JOD

**Note:** customs declaration (Formal Clearance) is required in case one of the governmental entities restricts the product, and it is requiring an approval from the restricted entity.

**Note:** "Food Supplements, vitamins, Cosmetics, creams. or any item that require FDA approval" must have National ID number along with the shipment label or invoice, otherwise shipment will get held till the client provide his national ID copy or number

### **The shipment value is 200 JOD and more (Consolidated declaration/ MAWB)**

Customs Officer have the right to re-estimate the value of the shipment and Hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Free of customs duty, and VAT.
- Fee shall be regulated by customs declaration forms, and fees and taxes as per applicable laws will be incurred for formal clearance

**<https://www.customs.gov.jo/en/index.aspx>**

**Note:** customs declaration (Formal Clearance) is required in case one of the governmental entities restricts the product, and it is requiring an approval from the restricted entity.

**Note:** The Total Amount of exemption of duty & VAT for an individual is 500 JOD per Year, if the amount exceeded any shipment will be subjected to DUTY & VAT.

**Note:** shipments received in a commercial quantity (measured by either items quantity and/ or value) are treated as commercial consignments and commercial clearance procedures must apply for it.

**Note:** Restricted shipments require an approval from the governing entity that restricts the product.

## EXPORT

### Export requirements for clearance

#### For Commercial Establishments

- Detailed commercial invoice along with HS code of each item.
- Original certificate of origin attested by a competent authority.
- Waybill.
- Copy of the Exporter CR (commercial Registration).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs Admin Fee.

#### For Private

- Detailed commercial invoice along with HS code of each item.
- Waybill.
- Copy of the Exporter ID.
- Authorization from the exporter to customs clearance Broker. • Customs duties if Applicable.

### Re-export

- Copy of the first import declaration.
- Air Waybill.
- Re-export declaration, payment of customs duties if Applicable.
- Detailed commercial invoice along with HS code of each item.

## Customs Duty & TAX

- **COD:** Cash on Delivery; the amount NAQEL has to collect from the customer upon delivery.  
COD= Declared value + NAQEL service charges + customs duty + VAT.
- **Declared value** is the value of the goods as it appears on the commercial invoice and on the manifest.  
Declared value (CIF Value) = Goods value + international shipping cost & insurance.  
**Note:** if the Domestic COD charges and domestic delivery Charges, and Duty & VAT not split on the commercial invoice, it will be considered, as a part of declared Value, and it will be subjected to Duty & VAT.
- **Bonded account:** a certain amount has to be deposited to NAQEL for VAT and duty payments on behalf of the shipper before the clearance of the goods (usually one month estimated value).
- **Customs Duty:** the amount that needs to be paid to Customs for goods entering the country.  
Custom duty= customs duty based on HS code the Range from 0-30%, mostly 30%  
**Customs Tariff:**  
[https://www.customs.gov.jo/ar/UnderConstruction.aspx?aspxerrorpath=/cits/TariffMain\\_En.aspx](https://www.customs.gov.jo/ar/UnderConstruction.aspx?aspxerrorpath=/cits/TariffMain_En.aspx)
- **VAT: Value Added Tax :** VAT Applied when customs duty applied only 16% of the (declared value + customs duty amount)
- **NAQEL Customs Clearance fees:** charges applied from NAQEL for Formal Clearance.
- **Income tax = 2% of CIF** if applicable.
- If importer does not provide the Import License Certificate If it is required, a fee of 2.5%  
Applied on the CIF value.
- Reference to customs tariff there are some items exempted from duty but VAT applied for this Items.
- Customs Tariff Reference:

<https://www.customs.gov.jo/ar/index.aspx>

## 2 REFERENCE DOCUMENTS

| Clause | Document Name | Code |
|--------|---------------|------|
|        |               |      |
|        |               |      |

## 3 REVISION HISTORY

All changes to this document are under the control of Import & Export Guides. Changes or exceptions are not permitted unless approved by Network Gateway System and Process Manager & GTW ICC.

## 4 Content changes

| Section | Note | Page Numbers |             |
|---------|------|--------------|-------------|
|         |      | Version 1.0  | Version 1.0 |
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## 5 AGREEMENT LIST

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