

Regulation No. (7) for the Year 2023
Regulating the Investment Environment Regulation
Issued pursuant to paragraph (A) of Article (51) of the Investment Environment Law
No. (21) of the year 2022

Article 1- This Regulation shall be called as (Regulating the Investment Environment Regulation for the year 2023) and shall come into effect as of the date of its publication in the Official Gazette.

Article 2-A- The following words and phrases wherever mentioned in this Regulation shall have the meanings hereunder assigned to them, unless the context indicates otherwise:

The Law:	The Investment Environment Law
The Ministry:	Ministry of Investment
The Minister:	Minister of Investment
The Project:	The Economic Activity that is subject to the provisions of this Regulation.
Expansion:	Adding new fixed assets to the Project at a percentage of not less than (25%) of the size of the investment according to the audited closing financial statements audited by an external auditor.
Development:	Replacing any of the Project's fixed assets, in whole or in part, with new or improved ones, aiming at increasing operation efficiency by percentage of no less than (25%) of the production capacity.
Production Inputs:	The materials that are used in production of goods produced by the Economic Activities, not including Production Requirements.
Production Requirements:	The materials that are consumed or required for production and are not used in the composition of the goods or services.
Actual Operation:	The date of the first taxed invoice for selling or supplying of the service or the product.
License Requirements:	Technical, health, regulatory and environmental conditions and public safety conditions that a person practicing the Economic Activity must fulfil in accordance with relevant legislations.
Entry of Goods:	Importing goods by the Registered Enterprise from outside the Kingdom or the entry from the domestic market to the Zone in accordance with the provisions of this Regulation and the instructions issued pursuant thereto.

Exiting the Goods:	Exporting the goods by the Registered Enterprise from the Zone to outside the Kingdom or entry thereof to the domestic market in accordance with the provisions of this Regulation and the instructions issued pursuant thereto.
Public Warehouse:	The closed building constructed by the Master Developer or the open yard that is prepared by him inside the Free Zone to store goods for third parties benefit.
The Bailor:	The person to whose name the goods to be stored in the Free Zone are shipped or the person to whom the goods are assigned by legal means.
The Construction Project:	Any of the construction works such as buildings, roads, bridges, tunnels, infrastructure, renewable energy projects, landscaping, and others, and any related works such as design, implementation, operation, maintenance and supervision in accordance with the provisions of this Regulation and the instructions issued pursuant thereto.
Lands of the Ministry:	Lands registered in the name of the Ministry in the Zone whose ownership has been transferred to the Master Developer in accordance with the provisions, terms and conditions contained in the Development Agreement concluded for this purpose.
Lands of the Master Developer:	Lands whose ownership has been transferred from the Master Developer to the Registered Enterprise in accordance with the provisions, terms and conditions contained in the agreement concluded for this purpose.
Partnership Agreement:	The written agreement that is concluded between partners to establish an investment fund, and that regulates the affairs thereof and performance of its work, and that regulates the relationship between the partners, and any of the data and matters stipulated in this Regulation
The Registrar:	The Registrar of Investment Funds at the Ministry.

B- The definitions contained in the Law, wherever stipulated in this Regulation, shall apply, unless the context indicates otherwise.

Comprehensive Investment Service Inside and Outside the Zone

Article 3- A- Economic Activities that will benefit from the Comprehensive Investment Service shall be determined pursuant to Table No. (1) attached to this Regulation.

B- services to be provided under the Comprehensive Investment Service shall be determined pursuant to Table No. (2) attached to this Regulation.

C- The Council of Ministers may, upon a justified recommendation of the Minister, amend any of the aforesaid two tables referred to in paragraphs (A) and (B) of this Article.

Article 4- A- The Investor shall submit an application requesting the Comprehensive Investment Service, provided that the service charges specified in accordance with the instructions issued for this purpose are paid.

B- The Ministry shall send an electronic notification to the applicant proving the receipt of the application under the Comprehensive Investment Service.

C- The Ministry shall, within two working days from the date of receiving the application, notify the Investor of the completion of the requirements for obtaining the requested service or to complete the missing requirements in his application, provided that said requirements and the period during which he must submit the same are specified therein; and if he fails to do so, then the application shall be considered rejected.

D- The Ministry shall refer completed application to the Delegate of the Official Entity and shall notify him with the necessity to issue appropriate decision within (15) working days from the date on which the notification pertaining to the completion of the application was sent to the Investor, otherwise the delay in responding thereto upon the lapse of said period shall be considered an automatic approval to complete the transaction.

E- The Ministry shall issue the automatic approval referred to in paragraph (D) of this Article.

Article 5-A- The relevant Official Entities shall be obliged of the following:

1- Nominate a Delegate or more to follow up on the submitted applications and issue a decision in this regard in order to accomplish the tasks associated with the Comprehensive Investment Service, provided that the rejection decision must be reasoned.

2- Provide the Delegate with electronic systems, data, information, permits, licenses, receipts, guidelines, forms and documents related to his work.

3- Specify all requirements of the License and publish the same in a clear manner that is easily accessed, and shall provide the Ministry with a copy thereof.

4- Classify the licenses and the conditions of their granting, including the licenses that are granted upon submission of the application and which will be subsequently audited by the Official Entity.

5- Notify the Ministry before revoking, withdrawing or suspending any License in the event that the License relates to Economic Activities covered under the Comprehensive Investment Service.

6- Nominate one employee or more to assist the Delegate in carrying out his duties, within a period not exceeding (10) working days from the date of receiving a request from the Ministry to provide the same.

7- Follow up the implementation of the Economic Activities benefiting from the Comprehensive Investment Service, in coordination with the Ministry.

B- The Official Entity may replace the Delegate after notifying the Minister in writing before a period of not less than (5) working days.

C- The Minister may, upon justified reasons, request the Official Entity to replace the Delegate or any of his assistants, and the Official Entity shall appoint the replacement within a period not exceeding (3) working days from the date of said request.

Article 6- The Delegate of the Official Entity shall fulfill the following requirements:

A- To be experienced and specialized and knowledgeable in the field of the Official Entity that he represents.

B- To be knowledgeable in the legislations governing the field of the Official Entity that he represents as well as the legislations related to investment.

C- To be a first category employee and his grade is not lower than the second or equivalent thereof.

D- The nature of his work at the Official Entity that he represents must commensurate with the tasks that will be assigned to him and that are associated with the Comprehensive Investment Service.

Article 7-A- The Delegate shall be prohibited from committing any of the following acts under penalty of legal liability pursuant to the provisions of the legislation in force and this Regulation:

1- failure to decide on the applications submitted within the periods specified in this Regulation.

2- violating the provisions of the Law and this Regulation.

3- any act that violates honor, ethics and public morals, or that may harm the reputation of the Ministry or the Official Entity that he represents.

4- Divulge any information related to the Comprehensive Investment Service and that is classified as confidential.

B- In addition to the disciplinary penalties stipulated in the Civil Service Regulation, the Delegate, in the event that he commits any of the violations mentioned in paragraph (A) of this Article, shall be subject to the penalty of deducting from any amounts payable to him by the Ministry or ceasing the payment thereof.

Article 8- Subject to the provisions of the Law, this Regulation, and the legislations in force, the following data related to the Economic Activity shall be considered confidential data, and the Delegate of the Official Entity must maintain the confidentiality thereof:

A- Information related to the technology used in the Economic Activity and its nature.

B- Contracts related to the Economic Activity.

C- Accounts related to costs of operating and managing the Economic Activity.

D- The audited financial statements.

E- Any information which the Investor requests in writing not to be published.

Article 9 – Subject to the charges determined by the Law and the provisions of this Regulation, the Ministry shall collect fees and charges in accordance with the legislations of the Official Entities and shall transfer the same thereto.

Restricted Economic Activities Outside the Zone

Article 10- Restrictions relating to ownership, participation or contribution in the Economic Activities shall not apply to:

A- The Project company that is established in accordance with the provisions of the Public-Private Partnership Projects Law.

B- Public Shareholding Companies and Economic Activities that were registered before the date this Regulation came into effect.

Article 11: non-Jordanian or the juridical person registered outside the Kingdom may own, contribute or participate in a percentage of less than (50%) in any of the following Economic Activities:

A- Retail and wholesale trade, including distribution, import and export services, except for what is necessary for the purposes of performing the Economic Activity and exporting the product or commodities with the approval of the Minister.

B- The following services: -

- 1- Engineering services and consulting.
- 2- Construction contracting and related services thereto.
- 3- Brokerage, with the exception of brokerage and financial intermediation carried out by banks and financial services companies.
- 4- Services of commercial agents and middlemen and insurance brokers.
- 5- Food and beverage services, with the exception of tourist restaurants and what is being served in hotels and inns.

C- The following transportation services and clearance services related thereto:

- 1- Maritime transport and the following related services:
 - a- Transportation of passengers and goods, with the exception of transportation on ships that are owned by non-Jordanians.
 - b- Maritime inspection.
 - c- Supplying ships.
 - d- Services of sea freight brokers.
 - e- Services of shipping agents.

2- The following air transport services:

- A- Inspection.
- b- Goods transport agencies.
- C- Air freight brokers.

3- Road transport services, including the following services:

- A- Specialized tourist transport services.
- B- Passengers and cargo transportation services on roads.
- C- Goods transport services and agencies, inspection and freight broker services.

Article 12: The Council of Ministers may, upon a justified recommendation of the Minister, ease the restrictions on owning, participation or contribution in the Economic Activities stipulated in Article (11) of this Regulation, or add any of the Economic Activities mentioned in said Article to an existing Project.

Article 13- A- non-Jordanian and juridical person that is registered outside the Kingdom shall be prohibited from owning, participating or contributing in whole or in part in the following Economic Activities:

- 1- Stone saws and quarries of construction sand, rubble, natural construction stone and aggregates used for construction purposes.
- 2- Investigation and security services.
- 3- Private protection and guarding services and training on their activities.
- 4- Clearance services, provided that paragraph (C) of Article (11) of this Regulation is observed in this regard.
- 5- Trading in, importing and maintaining firearms and ammunition.
- 6- Private shooting activities.
- 7- Trading, importing and using fireworks.
- 8- Bakeries of all kinds.

B- craft professions and handicrafts that non-Jordanians are not allowed to practice shall be determined according to instructions issued for this purpose.

Basic Incentives Outside the Zone

Article 14- A- Fixed assets, production requirements, inputs, and spare parts that are necessary for performing the Economic Activity shall be exempted from customs duties by means of a decision issued by the Minister.

B- fixed assets, production requirements and inputs, and spare parts that are necessary for performing the Economic Activity shall be subject to zero-rate sales tax by means of a decision issued by the Minister pursuant to the table issued under paragraph (B) of Article (9) of the Law.

C- If the Investor does not wish to benefit from the customs exemptions, then he may subject his imports to customs duties according to the tables of the customs tariff or to the provisions of trade agreements to which the Kingdom is a party thereto.

Article 15-A- The Minister shall issue his decision referred to in Article (14) of this Regulation within (15) working days based on the actual need of the licensed economic activity for the quantities of fixed assets, production requirements and inputs and spare parts that are necessary for its establishment, expansion or development.

-B- entry of exempted materials under paragraph (A) of this Article shall be made to the Kingdom or shall be purchased locally within a period not exceeding (3) years from the date of issuing the exemption decision

C- The Minister may, for justified reasons related to nature and size of the Project, extend the exemption for a similar period.

D- quantities that are exempted under the provisions of this Regulation shall be subject to subsequent auditing by Customs Department and Income and Sales Tax Department.

Article 16- A- The Investor shall inform the Ministry in writing immediately after the completion of the installation of the fixed assets and their readiness to perform the Economic Activity.

B- The Investor may re-export fixed assets or clear it locally in accordance with legislations in force without notifying the Ministry in this regard.

C- The investor may, with the approval of the Ministry:

1- purchase of fixed assets by means of financial leasing.

2- open other branches or transfer his Economic Activity from one Zone to another within the Kingdom.

3- transfer ownership of the Economic Activity to any other Investor where the economic activity shall continue benefiting from incentives and exemptions, provided that the Investor to whom the ownership is transferred continues the work in the same activity and replaces the Investor in rights and obligations arising from the Economic Activity.

D- During the validity period of exemptions granted to the Investor under the provisions of Article (9) of the Law, the Investor may submit an application to the Minister to amend the list of fixed assets, production requirements and inputs, and spare parts that are necessary for performing his economic activity, and which were previously approved for exemption.

Article 17- A- The Investor shall not sell, assign, dispose of, or use fixed assets, production requirements and inputs, and spare parts, that are exempted under the provisions of Article (9) of the Law, for other than the Economic Activity or for a purpose other than the one for which the exemption was granted, otherwise the Investor shall pay taxes, fees and fines in accordance with the provisions of the legislations in force.

B- In the event that the Investor mortgages the exempted fixed assets, he shall provide the Ministry with a letter issued by the mortgagee creditor stating that the creditor is aware that the mortgaged fixed assets are exempted.

Exemption and Reduction of Income Tax Outside the Zone

Article 18- The provisions pertaining to the exemption or reduction from income tax referred to in Article (10) of the Law shall be applied on the following Economic Activities and Projects:

- A- Industry.
- B- Agriculture and livestock.
- C- Hospitals.
- D- Specialized medical centers.
- E- Hotel and tourist establishments.
- F - Cities of entertainment and recreation.
- G- Call centers.
- H- Information technology.
- I- Scientific research centers and scientific laboratories.
- J - Artistic and media production and film industry.
- K- Conference and exhibition centers.
- L- Transportation, distribution and extraction of water, gas and oil derivatives using pipelines.
- M- Air, sea and railway transport.
- N- Education.

Article 19- The following Economic Activities and Projects shall be excluded from the provisions pertaining to the exemption or reduction from the income tax stipulated in Article (10) of the Law:

- A- The activities of the Registered Enterprise in the Development Zones and Free Zones.
- B- Industries related to phosphate, potash, uranium ores, derivatives of any of them, and any other natural ores determined by the Council of Ministers, with the exclusion of cement industry and fertilizer industry.
- C- Electricity generation, except for what is generated through renewable energy.
- D- The Economic Activity exempted or not subject to income tax under Income Tax Law.

Article 20- least developed regions that enjoy exemption or reduction from income tax shall be determined pursuant to the following table:

Category (A) Areas

Wadi Araba Sub-District, Al-Quweira District, and Al-Disah Sub-District from Aqaba Governorate, Al-Husayniyyah District, Al-Jafr Sub-District, and Al-Mreighat Sub-District from Ma'an Governorate, Al-Qatraneh District, Ghor Al-Mazra'a Sub-District, and Ghor Al-Safi Village from Al-Karak Governorate, and Al-Ruwaishid District, Deir Al-Kahf Sub-District, Al-Khalidiyah Sub-District, Umm Al-Jamal Sub-District, and Al-Salihiya Village from Al-Mafraq Governorate, Qasaba Jerash Sub-District from Jerash Governorate, Deir Ala District and Southern Shuna District from Al-Balqa Governorate, and Busira District from Tafila Governorate.

Category (B) Areas

Al-Hasa District from Tafilah Governorate, Northern Badia District and Umm Al-Qattin Sub-District from Al-Mafraq Governorate, Petra District and Athroh Sub-District from Ma'an Governorate, Al-Jiza District and Al-Muwaqqar District from the Capital Governorate.

Category (C) Areas

Qasaba al-Tafilah in Tafilah Governorate, Sabha Sub-District, Balama Sub-District, and Housha Sub-District in Mafraq Governorate, Ain al-Basha District in al-Balqa Governorate, Northern Shuna Village from Irbid Governorate, Al-Mujib Sub-District from Al-Karak Governorate, Umm al-Rasas Sub-District and Rajm al-Shami District in the Capital Governorate.

Article 21- The Economic Activities and Projects mentioned in Article (18) of this Regulation shall enjoy exemption or reduction from income tax due thereon as follows:

A- Exemption from due income tax for a period of (5) years from the date of actual operation if it is performed in category (A) areas.

B- Reduction by (75%) of the due income tax for a period of (5) years from the date of actual operation, if it is performed in category (B) areas.

C- Reduction by (50%) of the due income tax for a period of (5) years from the date of actual operation, if it is performed in category (C) areas.

Article 22-A- The Economic Activities and Projects stipulated in Article (18) of this Regulation that employ at least (250) Jordanian employees shall enjoy exemption from the due income tax for a period of (4) years from the date of the actual operation, and a reduction from the due income tax by (50%) for the following year.

B- For the purposes of benefiting from the exemption or reduction mentioned in paragraph (A) of this Article, it is conditional to maintain required number of employees throughout the fiscal year.

C- In the event that the Project or the Economic Activity mentioned in paragraph (A) of this Article is transferred to the category (A) areas in accordance with provisions of Article (20) of this Regulation, then it shall be entitled to the exemption determined for said area only and for the remaining period.

Article 23 – It is conditional for the Project or the Economic Activity to enjoy tax exemption or reduction in accordance with provisions of Article (10) of the Law as per the following:

A- To be licensed in accordance with applicable legislations.

B- To submit documents proving location of the Project or location where the Economic Activity is performed.

C- It should not have benefited from any tax incentives under previous legislations, including the legislation regulating income tax, regardless of the change in the ownership.

D- It is not actually operational on the date of submitting the application.

Article 24- A- The Minister shall form a committee to review applications submitted for benefiting from the provisions of the exemption or reduction from due income tax and to issue its recommendation to the Minister in respect of the exemption or reduction within (15) working days from the date of receiving the completed application.

B- The decision to exempt or reduce the due income tax shall apply to the fiscal year in which the income tax is due and in which the decision to exempt or reduce the income tax was issued.

Article 25 - If the Economic Activity is transferred from one area to another according to the category of areas mentioned in Article (20) of this Regulation, then the Economic Activity shall enjoy the exemption or reduction from the income tax determined for the area to which it is transferred for the remaining period.

Additional Incentives Outside the Zone

Article 26 - The Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, may grant any of the following incentives, exemptions and additional benefits without affecting the fair competition:

A- The Economic Activity employing not less than (350) Jordanians:

1- exemption from the rent of the lands owned by the public treasury for the purposes of establishing the Economic Activity for a period of (5) years from the date of the decision.

2- contributing in the cost of the electric energy bill or allowing it to be deducted from the receivables due on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

3- reducing taxes on buildings and lands as well as regulatory revenues that are due on the Economic Activity by a percentage of (50%) for a period of (5) years from the date of the decision.

4- Allowing deduction of costs of establishing infrastructure services that the Investor has delivered to the Economic Activity from dues to the Official Entity within (5) years after the date of the actual operation, provided that:

a- Actual operation of the project shall be within (3) years from the date of the decision.

b- Proving the actual value of the costs of establishing the infrastructure services by means of an audited financial statements.

B- The Economic Activity that employs Jordanian female employees of not less than (50%) of the total number of its employees, provided that the number is not less than (50) Jordanian female employees:

1- Reducing rent of the lands owned by the public treasury for the purpose of establishing the Economic Activity by 50% for a period of (5) years from the date of the decision.

2- contributing to the cost of the electric energy bill or allowing it to be deducted from the dues on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

3- reducing taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity by a percentage of (50%) for a period of (5) years from the date of the decision.

C- The Economic Activities targeting export markets with a percentage of not less than (50%):
1- exemption from the rent of the lands owned by public treasury for the purposes of establishing the Economic Activity and for a period of (5) years from the date of the decision.

2- contributing to the cost of the electric energy bill or allowing it to be deducted from the dues on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

3- reducing taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity by a percentage of (50%) for a period of (5) years from the date of the decision, provided that not less than (20) Jordanian employees are employed therein.

4- exemption by a percentage of (50%) on the fees for registering the lands and tax on selling the real-estate on which the Economic Activity will be constructed, provided that not less than (20) Jordanian employee are employed therein.

D- The Economic Activities with local added value, at a rate of not less than (50%):

1- exemption from rent of the lands owned by the public treasury for purposes of establishing the Economic Activity and for a period of (5) years from the date of the decision.

2- contributing to the cost of the electric energy bill or allowing it to be deducted from the dues on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

3- reducing taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity by a percentage of (75%) for a period of (5) years from the date of the decision, provided that not less than (10) Jordanian employees are employed therein.

4- exemption by a percentage of (50%) on the fees for registering lands and tax on selling the real-estate on which the Economic Activity will be constructed, provided that not less than (10) Jordanian employee are employed therein.

E- The Economic Activity that is targeting transfer of knowledge, technology and digital transformation:

1- contributing to the cost of the electric energy bill or allowing it to be deducted from the dues on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

2- reducing taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity by a percentage of (75%) for a period of (5) years from the date of the decision, provided that not less than (10) Jordanian employees are employed therein.

F- Strategic Economic Activities: -

1- exemption by a percentage of (75%) on the charges of selling the lands owned by public treasury for the purposes of establishing the Economic Activity, provided that the Project is operational within (3) years from the date of the decision, and it is permissible to extend the same if the nature of the Project so requires.

2- exemption from the rent of the lands owned by public treasury for the purposes of establishing the Economic Activity and for a period of (5) years from the date of the decision.

3- contributing to the cost of the electric energy bill or allowing it to be deducted from the receivables due on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

4- exemption from taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity for a period of (10) years from the date of the decision, provided that not less than (25) Jordanian employees are employed therein.

5- exemption by a percentage of (50%) on the fees for registering the lands and tax on selling the real-estate on which the Economic Activity will be constructed, provided that not less than (25) Jordanian employee are employed therein.

6- allowing the deduction of costs of establishing the infrastructure services that the Investor has delivered to the Economic Activity from the dues to the Official Entity within (5) years after the date of the actual operation, provided that:

- a- actual operation of the project shall be within (3) years from the date of the decision.
- b- proving actual value of the costs of establishing the infrastructure services by means of an audited financial statement.

G- Public-Private Partnership Projects that are registered in the National Registry of Government Investment Projects:

1- exemption by a percentage of (50%) on the charges of selling the lands owned by public treasury for the purposes of establishing the Economic Activity, provided that the Project is operational within (3) years from the date of the decision, and it is permissible to extend the same if the nature of the Project so requires.

2- exemption from rent of lands owned by public treasury for the purposes of establishing the Economic Activity and for a period of (5) years from the date of the decision.

3- contributing to the cost of the electric energy bill or allowing it to be deducted from the dues on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

4- exemption from taxes on buildings and lands as well as the regulatory revenues that are due on the Economic Activity for a period of (10) years from the date of the decision, provided that not less than (25) Jordanian employees are employed therein.

5- exemption by a percentage of (50%) on fees for registering lands and tax on selling real-estate on which the Economic Activity will be constructed, provided that not less than (25) Jordanian employee are employed therein.

6- allowing deduction of the costs of establishing the infrastructure services that the Investor has delivered to the Economic Activity from dues within (5) years after the date of the actual operation, provided that:

a- actual operation of the project shall be within (3) years from the date of the decision.

b- proving actual value of the costs of establishing the infrastructure services by means of an audited financial statement.

H- The Economic Activities that are targeting distant areas and areas of poverty, and development of and servicing local community:

1- exemption by a percentage of (50%) on the charges of selling lands owned by public treasury for the purposes of establishing the Economic Activity, provided that the Project is operational within (3) years from the date of the decision, and it is permissible to extend the same if the nature of the Project so requires.

2- exemption from the rent of lands owned by the public treasury for the purposes of establishing the Economic Activity and for a period of (5) years from the date of the decision.

3- contributing in the cost of the electric energy bill or allowing it to be deducted from the receivables due on the Economic Activity towards the Official Entity at a percentage of (50%) for a period of (5) years from the date of the decision, provided that the Council of Ministers, upon the recommendation of the Incentives and Exemptions Committee, determines the entity that will bear this contribution.

4- reducing taxes on buildings and lands as well as regulatory revenues that are due on the Economic Activity for a period of (10) years from the date of the decision, provided that not less than (25) Jordanian employee are employed therein.

5- exemption by a percentage of (50%) on the fees for registering the lands and tax on selling the real-estate on which the Economic Activity will be constructed, provided that not less than (25) Jordanian employee are employed therein.

6- allowing the deduction of the costs of establishing infrastructure services that the Investor has delivered to the Economic Activity from dues to the Official Entity within (5) years after the date of the actual operation, provided that:

a- actual operation of the project shall be within (3) years from the date of the decision.

b- proving actual value of the costs of establishing the infrastructure services by means of an audited financial statement.

Article 27- A- number of Jordanian employees in the Economic Activity shall be determined based on lists issued by Social Security Corporation, provided that at least (4) months have lapsed on registration of the Jordanian employees with Social Security Corporation on the date on which the application for obtaining the incentives, exemptions and additional benefits are submitted, provided that the required number is maintained in this regard.

B- size of the investment shall be determined based on the economic feasibility study prepared by one of the local or international competent entities.

C- The Economic Activity shall submit all necessary documents to prove its continued achievement of the criterion under which the incentive, exemption or benefit was granted annually.

D- The infrastructure services shall include streets, paths, electricity grids, telecommunications, water and sanitation.

E- guarantees and monitoring compliance procedures with the standards and conditions of the exemptions, benefits and incentives granted under the provisions of Article (13) of the Law and this Regulation shall be determined pursuant to guidelines to be issued by Incentives and Exemptions Committee.

Article 28- A- The activity shall be considered a Strategic Economic Activity if the following two conditions are met jointly:

1- Achieving at least two of the criteria identified in paragraph (B) of Article (13) of the Law.

2- Achieving minimum size of the investment according to the following:

a- Agricultural activities and information technology with an investment exceeding (10) million Dinars.

b- Renewable energy activities, transportation and logistics services with an investment exceeding (25) million Dinars.

c - Industrial, tourism, educational and health services activities with an investment exceeding (75) million Dinars.

d - Other economic activities with an investment size exceeding (100) million dinars.

B- distant areas and areas of poverty shall be determined by adopting the classification contained in Article (20) of this Regulation and according to the following standards:

1- the Economic Activity established in one of the areas of category (A) be with an investment of not less than one million Dinars.

2- the Economic Activity established in one of the areas of category (B) be with an investment of not less than two million Dinars.

3- the Economic Activity established in one of the areas of category (C) be with an investment of not less than three million Dinars.

C- The Economic Activities that are adopted for the purposes of developing and servicing local community, Projects targeting transfer of knowledge, technology, and digital transformation, as well as entrepreneurship and innovation projects shall be determined by Incentives and Exemptions Committee after coordination with the concerned authorities.

D- For the purposes of determining local value-added percentage or the export percentage of the Economic Activity, the audited financial statements prepared in accordance with the International Financial Reporting Standards (IFRS) shall be adopted for this purpose.

Article 29- A- The Registered Enterprises in Development Zones, Free Zones, and industries associated with the raw material of phosphate, potash, uranium, and derivatives of any of them, as well as any other natural resources determined by the Council of Ministers shall not benefit from the provisions of Article (13) of the Law, with the exception of the cement and fertilizer industry.

B- In the event that the Economic Activities achieve any of the criteria referred to in Article (13) of the Law, it shall be excluded from the incentive pertaining to contribution in cost of energy if energy operating cost bill exceeds (20%) of the total operating cost.

Article 30- A- decision to grant incentives, exemptions and additional benefits shall include the following:

1- total financial ceiling for total incentives, exemptions and additional benefits.

2- receivables due to the Official Entity from which the Economic Activity will be allowed to deduct therefrom, the mechanism of deduction and its duration.

B- volume of incentives, exemptions and additional benefits granted for each criterion should not exceed (20%) of the of investment.

C- If the Economic Activity achieves more than one criterion according to the criteria specified in the Law, then the volume of incentives, exemptions and additional benefits granted shall be increased by (10%) of the of the investment for each additional criterion.

D- If the Economic Activity uses recycling or is an entrepreneur and innovative project, or a small and medium-sized enterprise, or as an environmental protective and transition to a green economy, then volume of incentives, exemptions and additional benefits granted shall increase by a percentage of (5%) of the investment.

Article 31- The Council of Ministers may, based on the recommendation of Incentives and Exemptions Committee, grant any economic activity of special economic importance in any area of the Kingdom any incentives, exemptions, or benefits necessary for its establishment.

Article 32- A- exemptions, benefits and incentives that are given under the provisions of Article (13) of the Law apply to new projects or expansion and development works for existing projects.

B- For the purposes of obtaining incentives, exemptions and additional benefits stipulated in Article (26) of this Regulation, the Investor must submit an application accompanied by documents specified by the Ministers' decision issued for this purpose.

Employing Non-Jordanians Inside and Outside the Zone

Article 33- The Investor may, based on an application submitted to the Ministry, employ non-Jordanian employees with percentage not exceeding (25%) of total number of his employees in administrative and technical jobs that require specialized skills according to the following standards:

A- Non-Jordanian employees who contribute in training and raising efficiency of Jordanian employees.

B- Non-Jordanian employees related to research, development, quality, operation and maintenance of specialized devices, equipment and machines with modern technology, and experts of all categories and specializations.

C- Non-Jordanian employees that contribute their expertise and knowledge by transferring technology, knowledge and expertise to Jordanian market.

D- Non-Jordanian employees with necessary expertise and specializations to practice and operate the Economic Activity.

Article 34-A- In the event that qualified Jordanian employees are not available to work in the administrative and technical positions that require specialized skills, then the Investor may raise the percentage mentioned in Article (33) of this Regulation to not more than (40%) of the total number of employees working for him, based on an application submitted to the Ministry accompanied by proof that he has advertised these jobs on his website and that he has published a clear announcement about it in two daily local newspapers of the most widely circulated newspapers that include the following elements:

1- nature of the vacancies available.

2- qualifications required to fill each of these vacancies.

3- period specified for submitting the employment applications, provided that it is not less than two weeks.

4- An address for sending employment applications.

B- The Investor shall not request an increase in the percentage of the non-Jordanian employees before the end of the period specified in clause (3) of paragraph (A) of this Article.

C- The Investor must submit a written declaration stating that no Jordanian employee with specialized skill has applied for the administrative and technical job.

Article 35- The legislations in force shall be applied in respect of the work permit fees that must be collected in this regard.

The Single Approval Inside and Outside the Zone

Article 36- A- application for a single approval mentioned in Article (14) of the Law must meet the following conditions:

1- the Economic Activity must be a Strategic Economic Activity in accordance with provisions of paragraph (A) of Article (28) of this Regulation.

2- The Economic Activity must take one of the types of companies mentioned in the Companies Law, with the exception of the Limited Liability Company, for the duration of the Project.

3- The Investor has not been convicted of an economic crime in accordance with provisions of the Economic Crimes Law, or a fraud crime or a money laundering crime by means of a final decision inside or outside the Kingdom.

B- The following documents shall be attached along with the submitted application:

1- Evidence of financial solvency of the Investor.

2- Master plan for the Project prepared by a competent local or international entity in a manner commensurate with the nature of the Project.

3- An economic feasibility study for the Project and a study of economic impact prepared by a competent entity.

4- A specific timetable for Project implementation.

5- An undertaking to comply with all the requirements and conditions related to the activity of the Project in accordance with the legislation in force.

6- A bank guarantee of (2%) of the expected size of the investment, issued by one of banks operating in the Kingdom, according to the form specified by the Ministry.

Article 37- A- The Minister shall form a committee to study applications submitted for single approval and shall submit its recommendations to the Minister.

B-1- The Minister shall submit a recommendation regarding the application for a single approval in respect of establishment of the Project to Incentives and Exemptions Committee in order to take an appropriate decision in this regard and in the event that the committee decides to approve the application, it shall make its recommendation of granting the approval to the Council of Ministers.

2- In the event that the Council of Ministers approves the establishment of the Project, it shall specify in its decision the period during which the Project must be effectively operational.

C - The Council of Ministers and for justified reasons, upon on the recommendation of Incentives and Exemptions Committee that is based on the recommendation of the Minister, may extend the period referred to in clause (2) of paragraph (B) of this Article.

D- The Council of Ministers, upon the recommendation of Incentives and Exemptions Committee that is based on the recommendation of the Minister, may cancel any single approval that was granted in accordance with the provisions of this Regulation in the event of breach of the requirements of approval in accordance with instructions issued for this purpose.

E- Incentives and Exemptions Committee shall determine the service charges that are due on the single approval.

Legislative Stability Inside and Outside the Zone

Article 38- To ensure that the investments of any investor inside and outside the Zone are not affected by the change in legislation and regulatory provisions, and for the purposes of applying Article (15) of the Law:

A- size of the investment shall be determined by the audited financial statements that are audited by an external auditor.

B- number of Jordanian employees in the Project shall be determined by a list issued by Social Security Corporation, provided that it is not less than (250) Jordanian employees who have continuous contributions with Social Security Corporation for a period of not less than four months.

Investment Funds

Article 39- The following entities may establish investment funds or participate therein:

A- private sector.

B- Government, public official institutions, and public institutions.

Article 40 - Investment funds shall be divided into the following types:

A- Private investment funds owned by private sector.

B- Public investment funds wholly owned by any of the entities referred to in Paragraph (B) of Article (39) of this Regulation.

C- Joint investment funds in which the Government, official public institutions, public institutions, or public investment funds participate with private sector.

Article 41 - A special register called (Investment Funds Register) shall be established in the Ministry, in which Investment Funds shall be registered with serial numbers according to its type and date of registration, amendments and changes that may occur thereto shall be recorded therein.

Article 42-A- The public investment funds shall be established by means of a decision issued by the Council of Ministers, in which objectives, goals, and capital of the fund shall be specified, provided that its objectives do not include the sale of lands prior to its development.

B- public investment fund shall be registered in the register after the issuance of the decision of the Council of Ministers approving its establishment.

C- capital of the public investment fund shall consist of the following:

- 1- **movable and immovable** public properties, which the Council of Ministers decides to transfer its ownership thereto.
- 2- proceeds of the properties stipulated in clause (1) of this paragraph, which the Council of Ministers approves for the fund to be capitalized.

D - capital of the public investment Fund may be limited to **immovable properties**.

E- In order to achieve its goals and objectives for which it was established, public investment fund, with the approval of the Council of Ministers, may carry out the following:

- 1- Establishing companies that are wholly owned by it to implement development projects and transferring some of its assets thereto.
- 2- Establishing companies in partnership with the private sector to implement specific projects.
- 3- Contributing in or participation with existing companies.

F- public investment fund shall not dispose of **immovable properties** which ownership was transferred to it prior to its development, with the exclusion of offering the same as in-kind shares in the events stipulated in paragraph (e) of this Article.

G- public investment fund, with the approval of the Council of Ministers, has the right to contract with any financially and technically qualified entity to manage it or to invest its property.

H- provisions relating to the management of public investment fund, carrying out its activities and all affairs related thereto shall be regulated by means of instructions issued by the Council of Ministers for this purpose.

Article 43 A- Joint investment funds shall be established in accordance with a partnership agreement between Government, official public institution, public institution, or public investment fund, and any entity from the private sector.

B- partnership agreement referred to in paragraph (A) of this Article and any amendment thereto shall be subject to the approval of the Council of Ministers.

C- joint investment fund shall be registered in the register after the issuance of the decision of the Council of Ministers approving the partnership agreement.

D- partnership agreement must include, as a minimum, the following:

- 1- name of the fund, its duration and the purpose of its establishment.
- 2- categories of partners and the conditions that must be met by them.
- 3- rights of the Partners, their duties and obligations.
- 4- capital of the fund, the partners' contributions therein, their types, the minimum contribution, and the manner and date of its payment.
- 5- Specifying percentage of in-kind contributions and estimating their value from the fund's capital, provided that in-kind contributions, if any, shall be limited to Government, public official institutions, public institutions and public investment fund.
- 6- method of managing the fund and taking decisions therein.
- 7- fund's dividend policy.

E- Subject to the provisions of this Article and the provisions of the partnership agreement referred to therein, the provisions of Articles (46), (47), (48), (49), (50), (51), (52) , (53) and (54) of this Regulation shall apply to joint investment fund.

Article 44- A- Private Investment Fund shall be established pursuant to a partnership agreement and shall consist of the following two categories of partners, whose names shall be listed in the partnership agreement and the application for registration:

1- Managing Partner: A juridical person or more who shall be responsible for management of the Private Investment Fund and shall carry out its business, and shall be jointly and severally liable for the debts of the Private Investment Fund and obligations arising thereupon in its own personal property.

2- Shareholding Partner: that is the natural or juridical person who only contributes in the share capital of the Private Investment Fund without having the right to participate in its management or carrying out its business; and shall not be liable for the debts of the investment fund and the obligations arising thereon; except within the limits stipulated in the partnership agreement and the provisions of this Regulation.

B - In the event of multiple founding managing partners of the Private Investment Fund, then at least one of the founders must be registered in the Kingdom in accordance with the legislation in force and have a place of residency and a chosen domicile in the Kingdom.

C- It is not required that managing partner be licensed to manage investment funds upon the registration of the private investment fund, provided that he rectifies his status after the registration of the private investment fund in accordance with instructions issued for this purpose.

Article 45 -A- capital of the Private Investment Fund shall consist of paid or unpaid cash contributions of the partners, provided that partnership agreement determines the provisions related to the manner and date of its payment, provided that the share capital of the fund shall not be less than One Hundred million Dinars.

B- cash contribution of the shareholding partner shall not be less than one million Dinars and does not include funds provided by the shareholding partner or partners as a loan.

C- cash contribution of the shares of the managing partner shall not be less than One Hundred Thousand Dinars.

D- cash contribution of partners shall be deposited in a special account in the name of the investment fund in one of the Jordanian Banks within the period specified in partnership agreement.

Article 46- A- partnership agreement shall regulate rights and duties of each of managing partner and shareholding partner in a private investment fund, provided that it includes the following matters:

- 1- Specify duration of the fund, if it was for a limited period.
- 2- powers and duties of managing partner and his obligations related to management of the fund and his responsibility towards the fund and third parties.
- 3- method of the partners' meetings, quorum thereof, and method of voting on the decisions therein.
- 4- procedures for the entry of new partners and the exit or withdrawal of any of the existing partners, as well as the assignment procedures.
- 5- Procedures and dates for transferring cash contributions.
- 6- Determining categories of partners' contributions, conditions for increasing the contributions, the legal implications of not paying cash contributions by partners, as well as the rights of each of them, priorities upon liquidation, and any other rights, benefits and restrictions.
- 7- Determining allocations and the mechanism for distributing fund's profits among partners.
- 8- Determining provisions for delegating the managing partner with his powers and delegation mechanism.
- 9- Determining fund's ability to obtain financing from third parties or from partners, and determine financial ceilings or percentages as well as procedures to be followed in this regard.
- 10- financial charges entitled to managing partner and mechanism for paying the same.
- 11- Names of authorized signatories on behalf of the fund from managing partners.

12- Determining organizational structure of the Fund's management and all matters related to the organization of its business and management and its decision-making mechanism.

13- Cases of mortgaging shares of the partners and terms and conditions in connection therewith.

14- Cases of amending, expiry or termination of partnership Agreement, as well as procedures related thereto and legal implications arising therefrom.

B- partnership agreement shall be subject to the Jordanian law, and Amman Court of First Instance shall have jurisdiction to hear any disputes that may arise therefrom, unless partnership agreement stipulates otherwise or an arbitration clause.

C- Any person may become a partner in a private investment fund by joining the partnership agreement if it permits the same and in accordance with provisions stipulated therein.

D- new partner shall join by signing the partnership agreement or any annex thereto or an additional copy thereof with managing partner, provided that the same is notarized by notary public.

E- Partnership Agreement shall be organized in the Arabic language, and the same may be translated into any other language, and in the event of discrepancies in the texts, the provisions in the Arabic language is applied.

Article 47- A- acts and actions performed by the managing partner in the name of the private investment fund shall be binding on fund towards third parties who are dealing with the fund in good faith, regardless of any restriction contained in the partnership agreement, where the managing partner shall remain liable for all the acts and actions he performed during carrying out the management of the fund.

B- If the management of the private investment fund and its business were carried out by more than managing partner, then their decisions shall be taken by the majority thereof, unless the partnership agreement stipulates otherwise, where all managing partners shall remain jointly and severally liable for any decisions taken by the majority of the partners.

C- managing partner shall bear legal and criminal liability in respect of any document issued by him, and any minutes or certificate issued by him regarding decisions of Private Investment Fund shall be considered evidence of validity of these decisions.

Article 48-A- The shareholding partner shall be prohibited from participating in management of private investment fund, to act in its name, to represent it, or to create obligations thereon; otherwise acts and actions that has been performed by him shall be considered binding on the fund towards the bona-fide third parties, and shareholding partner shall be responsible with his own personal properties towards the investment fund and the other partners for any damages that may be caused as a result of these acts and actions.

B- Notwithstanding the provisions of paragraph (A) of this Article, any of the following cases or actions shall be not be considered as participation by the shareholding partner in management of the Private Investment Fund:

- 1- To be a partner, shareholder, or member of the board of directors or management committee of the managing partner, or to have a contractual relationship therewith, or be an agent or employee of the fund or of the managing partner.
- 2- To provide consultations to managing partner or giving him the approval in respect of management of business of the fund in accordance with requirements of partnership agreement.
- 3- Review or discuss financial statements of the fund.
- 4- Approve or reject amendments to partnership agreement.
- 5- Attend meetings of managing partner.
- 6- Carrying out any action required to be done under partnership agreement.
- 7- To be a partner, employee, agent, consultant, or have any, direct or indirect, relationship with any of the companies in which the fund contributes therein.

Article 49-A- shareholding rights of managing partner shall be assigned by means of an assignment deed, provided that the rest of the managing partners approve the same if they are more than one, and it shall have legal effect upon certification by the Registrar and issuance of a certificate in this regard.

B- 1- The assignee, new managing partner, shall replace the assignor, managing partner, and the assignee managing partner shall not be responsible for any obligations prior to joining thereto as a managing partner in Private Investment Fund.

2- The assignor managing partner shall remain liable for the obligations of the fund arising prior the date of his exiting as a managing partner, unless otherwise agreed in writing between the assignor managing partner, the assignee managing partner, and the creditor of the obligations.

C- shareholding partner may assign, by means of an assignment deed, his shareholding rights in Private Investment Fund, in part or in whole, provided that written approval of managing partner is given in this regard prior to proceeding with said assignment. assignment shall have legal effect when it is recorded and certified by the Registrar and a certificate is issued in this regard.

Article 50- Private Investment Fund may, at any time and in accordance with procedures specified in Partnership Agreement, distribute any revenues, earnings or amounts accruing to it from its activities or investments among the partners, provided that managing partner undertakes to verify the ability of the fund to fulfill its obligations and to compensate the creditors in the event that they are damaged as a result of this distribution and without impairing the share-capital.

Article 51 – private investment fund is prohibited from guaranteeing any of the partners or guaranteeing their obligations, and it also prohibited from lending partners or third parties.

Article 52- managing partner, under legal liability, shall keep a record for registering security and mortgage rights granted by partners at the headquarters of Private Investment Fund, provided that the Registrar is formally notified with data of this record and any change occurs thereto.

Article 53- Private Investment Fund shall be subject to auditing and oversight by the Registrar or upon the request of partners who own not less than (25%) of value of contributions in the investment fund, and the Registrar has the right to select an external auditing entity for the auditing purposes according to instructions issued for this purpose.

Article 54-A- partnership agreement shall include provisions pertaining to liquidation.

B- private investment fund, after being dissolved for any of the reasons stipulated in partnership agreement, shall be considered in a state of liquidation, and the Minister of Investment shall appoint a liquidator at the expense of the fund, and liquidation shall take place under the supervision of the Ministry and the provisions stipulated in paragraph (A) of this Article shall apply thereto.

C- private investment fund that is under liquidation shall retain its juridical personality until it is liquidated and to the extent necessary for liquidation and its procedures; and, in this event, the power of the managing partner in managing the business of the fund shall end.

Article 55- The Council of Ministers, upon the recommendation of Incentives and Exemptions Committee, may grant any additional incentives to the Economic Activities in which investment fund is investing in accordance with the provisions of Article (13) of the Law and this Regulation.

Article 56 - An operating branch of a foreign investment fund that is registered outside the Kingdom may be registered in the register of investment funds and shall be allowed to carry out its business and activity in accordance with instructions issued for this purpose.

Establishing the Zone

Article 57 - Zone shall be established in accordance with the provisions of Law on lands owned by public treasury or on lands that are privately owned.

Article 58- Zone shall be established on lands owned by public treasury:

A- Based on technical and financial studies and economic feasibility studies required for establishment of the Zone that are conducted by the Ministry for this purpose.

B- Based on an application submitted by a qualified juridical person.

Article 59- Master Developer of the Zone that is established on lands owned by the public treasury shall be selected in accordance with any of the following methods:

A- Tendering process.

B- Request for proposals.

C- Direct proposal upon the request of a juridical person who is qualified to perform a specialized economic activity or by affiliation to production chain of an existing economic activity by means of a decision issued by the Council of Ministers upon the recommendation of the Minister.

Article 60- The following criteria shall be considered when establishing the zone:

A- geographical location of the Zone, its competitive advantage, need of the site and the surrounding community for the development, and availability of infrastructure elements that connect to the borders of the site or cost of its connecting thereof.

B- expected impact of the Zone's contribution in providing job opportunities and achieving economic and social development in the Kingdom.

C- suitability of the site area for the economic activities to be performed therein.

D- qualitative addition that can be achieved by activities of the Zone that will be established and its integration with the existing system of established Zones, provided that the Zone will mainly target export markets.

E- expected effects of economic activities that will be performed in the location of the Zone that will be established and possibility that said activities will be achieving comprehensive development for surrounding local communities.

F - potential environmental impacts of the economic activities in the Zone and surrounding local community, and extent to which these activities are compatible with usage of lands, environmental policies, legislations and standards related thereto.

G- financial and technical qualification of the Master Developer and its expertise in managing and developing the Zone.

Article 61- A- the Minister forms a committee called (Committee for Establishment of Development Zones and Free Zones) from experts and specialized persons in the Ministry headed by the Secretary General of the Ministry; and shall be responsible for studying the establishment of the Development Zones and Free Zones submitted to the Ministry and shall provide its recommendations in this regard to the Minister.

B- The committee, with the approval of the Minister, may seek assistance from representatives of ministries, government departments, relevant authorities, and any of experienced persons from local community in the Zone that will be established.

C- The Minister shall name one of the Ministry's employees as a secretary for the committee stipulated in paragraph (A) of this Article, who shall be responsible for organizing its agenda, recording minutes of its meetings, keeping its books, records and transactions, and follow up on implementation of its recommendations.

D- The Minister shall issue instructions necessary to implement provisions of this Article, provided that he specifies number of committee members, its tasks, manner of holding its meetings, decision-making thereof and recommendations, and all its affairs.

Article 62- juridical person who wishes to establish a development zone or a free zone on lands owned by public treasury or on privately owned lands must submit an application to the Ministry that includes a description of the site, area, coordinates and activities required to be performed in the Zone, accompanied with the following:

A- Up-to-date organizational plan for the site and master plan related to usage of the land.

B- The legal nature of the possession of the site, and in the event that the land on which the zone will be established is not from the lands of public treasury, then the applicant must submit a title deed for these lands or a lease contract thereof.

C- nature of economic activities required to be undertaken in the Zone and economic feasibility study thereof.

D- main components and elements of development plan and its stages.

E- master design plan of the Zone to be established, including services that will be provided therein.

F- A description of utilities and infrastructure elements existing at the site and that are required to be included therein.

G- timeline for establishing the Zone and preparing it for purposes of its exploitation.

H- Labor plan, marketing and promotion plan for the Zone.

I- initial environmental impact study.

J- An undertaking from applicant to comply with environmental, health, security and public safety standards.

K- Documents and papers proving applicant's financial and technical ability and experience in development.

Article 63-A- The Ministry shall verify that application for the establishment of the Zone meets required documentations, documents, and plans; and it may instruct the applicant to provide it with any additional information or studies it deems necessary within the period that will be specified in its decision issued in this regard.

B- After fulfilling requirements stipulated in this Regulation, the Ministry shall refer the application to the committee provided for in Article (61) of this Regulation in order to study it and submit the necessary recommendations in this regard thereto.

C- The committee shall study the application and submit its reasoned recommendations to the Minister.

D- If the Minister decides to reject the application, or if it becomes apparent during negotiation stage with the applicant that it is difficult to reach an agreement, then he must notify the applicant of his decision along with the reasons thereof.

Article 64 - A- If the Minister approves recommendation of the committee to establish the Zone on lands owned by the public treasury, then he shall submit his recommendation to the Council of Ministers to proceed as it deems appropriate in this regard.

B- After the issuance of the decision of the Council of Ministers by approving establishment of the Zone on lands owned by public treasury, the following shall be done:

1- Negotiating Development Agreement with the Developer who submitted the application in accordance with the provisions of paragraph (C) of Article (59) of this Regulation.

2- After selecting the Developer in accordance with provisions of any of paragraphs (A) and (B) of Article (59) of this Regulation, Development Agreement shall be prepared and recommended to the Council of Ministers for approval.

C - If application is related to establishment of a zone on privately owned lands , then the Minister shall submit his recommendation with the approval to the Council of Ministers, accompanied by a draft development agreement.

Article 65 -A- right of the Master Developer to manage and develop the Zone shall be subject to terms of the Development Agreement concluded between him and the Ministry and in accordance with provisions of the Law and this Regulation.

B- The agreement concluded between the Ministry and the Master Developer shall contain obligations and rights of both parties, including the following:

1- rights of the Master Developer in respect of lands of the Zone and events of retrieving lands of the Ministry therefrom.

2- financial obligations, guarantees and charges incurred by the Master Developer.

3- Work on providing training programs for employees and rehabilitation thereof within local community in which the Zone was established.

4- obligations of the Master Developer in respect of development of the lands of the Zone, stages of this development, and preparation and implementation of the master plan related to the usage of the land.

5- key performance indicators that the Master Developer is required to comply with.

6- rights of the developers and sub-operators in the Zone and obligations of each of them.

7- Master Developer's right to contract with experts, consultants and contractors to implement its obligations in order to manage and develop the Zone.

8- right of the Master Developer to collect rents and service charges in accordance with the agreement that will be reached with Registered Enterprises.

9- Methods of disputes resolution.

10- Events of terminating agreements related to management and development of the Zone.

11- Any other obligations, conditions or exclusive rights granted to the Master Developer and manner of regulating there said rights.

12- Event of default by the Master Developer of his obligations and terms and conditions of rescinding the agreement concluded between him and the Ministry.

C- The Ministry shall take necessary measures to monitor the Master Developer's compliance with terms of the Development Agreement that is concluded between them.

Article 66- With the exception of the Development Zones established before effectiveness of the provisions of this Regulation, the Master Developer of the Free Zone and the Development Zone that is designated for practicing industrial activity shall be obligated to erect necessary fences according to conditions and specifications specified in instructions issued for this purpose.

Article 67- A- When establishing a Free Zone within a Development Zone, the following shall be considered:

1- Integration of activity of the Free Zone along with activity of the Development Zone.

2- The location of Free Zone and its area so that it does not exceed a reasonable percentage of the area of the Development Zone, as determined by the Minister for this purpose.

3- Customs requirements and control of entry and exit of persons and goods in accordance with applicable legislations.

B- Registered Enterprise shall not perform the same economic activity in a Development Zone and in a Free Zone established within said zone at the same time.

Article 68- A- The Ministry may approve the application of Registered Enterprise to transfer its existing economic activity in a Development Zone to a Free Zone established within it, or vice versa.

B- conditions for submitting this application, its procedures, and deciding on it, as well as charges to be paid in this regard shall be determined by means of instructions issued for this purpose.

Residency for Non-Jordanians

Article 69- A- A residency permit shall be granted to each of the following:

- 1- non-Jordanian investor who is owner, partner or shareholder of a Registered Enterprise.
- 2- Non-Jordanian members of Board of Directors or Management Committee of Registered Enterprise.
- 3- Occupants of administrative and technical jobs that require specialized skills, provided they obtain work permits.
- 4- Non-Jordanian family members of persons mentioned in clauses (1), (2) and (3) of this paragraph, which include investor's spouse, unmarried male and female children, widowed or divorced daughters, and their dependents.
- 5- Non-Jordanian employees in Registered Enterprise, provided that they obtain work permits.

B- It is conditional to grant a residency permit to persons stipulated in this Article that they must be holders of passports or travel documents valid for at least (6) months and that are recognized in the Kingdom.

Article 70-A- residence permit shall be granted to persons mentioned in clause (1) of paragraph (A) of Article (69) of this Regulation and their family members for a period of one year, renewable for (3) years, provided that it is renewed in subsequent times for a period of (5) years, and provided that Registered Enterprise is committed to percentages of employing of Jordanians stipulated in legislation in force.

B- residency permit shall be granted to persons mentioned in clause (2) of paragraph (A) of Article (69) of this Regulation and their family members for the period during which they are members of the board of directors or management committee.

C- The residency permit shall be granted to persons mentioned in clause (3) of paragraph (A) of Article (69) of this Regulation and their family members who are mentioned in clause (5) of the same paragraph for the period specified in the work permit granted to them.

D- Temporary residency shall be granted to the person who wishes to invest in a Zone for a period of (6) months, and it shall be renewed for a similar period and for one time.

E- In the event that Registered Enterprise of non-Jordanian investor is in troubled status, Minister of Interior, upon the recommendation of the Minister and in coordination with relevant authorities, may grant this investor, his family members, members of board of directors or management committee, in addition to employees of said Registered Enterprise who have a work permit, a residency permit for a period of one year that can be renewed in accordance with standards issued by the Minister of Interior for this purpose.

F- family members of Investor may stay in the Kingdom for the duration of their residency validity in the event of the death of the Investor, provided that heirs rectify status in accordance with legislation in force.

Article 71- A- residency permit application shall be submitted in paper form or electronically on the form adopted for this purpose. documents and data that are required to be attached along with residency application shall be determined according to instructions issued by Minister of Interior for this purpose.

B- fees for residency permit granted pursuant to provisions of this Regulation shall be collected in accordance with provisions of legislations in force.

Article 72- Registered Enterprise shall be obliged to:

A- Nominate an authorized representative to follow up on matters related to residency permit of non-Jordanian Investor, his family members, dependents, employees working in management of the Project, and employees of the Registered Enterprise.

B- Inform the Ministry of any amendment to partners as well as register of the Registered Enterprise.

Article 73- residency permit granted in accordance with the provisions of this regulation shall be revoked in the event that reasons for its granting no longer exist, with possibility of granting a period to rectify status before revocation.

Licensing and Registration of Persons in the Zone

Article 74 - A- It is permitted to perform Economic Activities within the Zone, except for what is prohibited or restricted from being performed in accordance with provisions indicated in Tables No. (3) and No. (4) attached to this Regulation.

B- The Council of Ministers, upon the recommendation of the Minister, may amend two tables referred to in paragraph (A) of this Article by making addition or cancellation thereto based on exigencies of public interest, and decision issued in this regard as well as its effective date shall be published in the Official Gazette.

Article 75-A- It is prohibited to perform the Economic Activity within the Zone except after obtaining License.

B- To obtain a License, it is required to submit an application accompanied with required documents and data that are determined according to instructions issued for this purpose.

C- In the events where granting a license requires that establishment fulfilling environmental impact assessment study, then the Ministry shall issue its decision approving application conditional upon verifying that establishment has fulfilled requirements of License.

D- categories of licenses and standards for approving, rejecting, suspending or revoking the same, including procedures and time periods related thereto, as well as classification of the Economic Activity shall be determined in accordance with instructions issued for this purpose.

Article 76- It is permissible to object to a decision of rejecting the application for obtaining the license with the Ministry within a period not exceeding (15) working days from date of notification of the decision, and the Ministry shall issue its decision regarding the objection submitted to it within (5) working days from the date of receiving the same, provided that its decision reasoned and is made in writing .

Article 77- A- Anyone who performs an Economic Activity in a Zone or wishes to perform the same must prepare establishment in accordance with requirements of the License before submitting an application for inspection thereof.

B- procedures for a preliminary inspection and subsequent inspection as well as subsequent monitoring of the facility , conditions for reinspection, and time periods required to ensure that facility meets requirements of license shall be determined by means of instructions issued for this purpose.

C- If it appears as a result of subsequent inspection or subsequent monitoring carried out by the Ministry or relevant authorities that the Economic Activity that obtained License does not meet requirements thereof or is not in compliance thereof, then the Ministry may proceed with one or more of the following penalties commensurate with violation:

- 1- Issuing a warning to necessarily rectify violation within period specified therein.
- 2- Imposing a fine of (500) Dinars.
- 3- Suspension of the Economic Activity until violation is rectified.
- 4- Close facility until violation is rectified.
- 5- Revocation of license.

Article 78- In the event that the Master Developer violates any of its obligations specified in the Development Agreement, including its obligation to transfer due financial revenues or provide financial guarantees, then the Ministry may suspend its registration as a Registered Enterprise after notifying it in writing that it must rectify its status within (30) working days; otherwise, the development agreement can be revoked.

Article 79- Everyone who carries out the Economic Activity in the Zone shall undertake the following:

A- Obtain License in accordance with provisions of this Regulation and the instructions issued pursuant thereto.

B- Comply with requirements of the License or adjust conditions of the Economic Activity in accordance with provisions of this Regulation and instructions issued pursuant thereto.

C- Provide the Ministry with required data, information and documents related to the Economic Activity on a regular basis, in accordance with procedures and within periods specified by the Ministry for this purpose.

D- Pay the fees, taxes and charges due in accordance with legislation in force and in accordance with procedures and periods specified by the Ministry for this purpose.

E- Submit an application for renewing License within (3) months after its expiration.

F- Display License in a visible place within the site of the Economic Activity.

Article 80 - Persons whose economic activity is limited within a Free Zone shall not be required to register with any of the Chambers of Industry and Commerce.

Article 81 - A person who is licensed to perform the Economic Activity in a Zone may open an office anywhere in the Kingdom, provided that said office is registered in register and that its activity shall be limited to managing and supervising its business.

Article 82- duration of the License shall be (5) years starting first of January of the year and its validity shall expire on thirty-first of December of the specified year upon the expiration of the period, regardless of the date on which it was issued, and the Minister may, upon the request of the enterprise, issue or renew the License for a period of one year or more.

Article 83 -A- vocational licenses and licenses for performing an activity issued prior to the effectiveness of the provisions of this Regulation shall be considered valid until the expiry of the period specified therein.

B- applicant for a license shall be exempted from submitting any document that was previously submitted by him to the Ministry and which has not undergone any change.

Article 84 - A – 1- It is not permissible for any person to perform any economic activity in a Free Zone unless it is a Registered Enterprise registered with the Ministry.

-2- Economic Activity that is specified by means of instructions issued for this purpose, including regulating provisions related to the Bailor, shall be excluded from the registration requirement stipulated in clause (1) of this paragraph.

B- right of establishment and registration in a Free Zone shall be limited to:

1- Sole proprietorship.

2- General Partnership Company.

- 3- Limited Partnership Company.
- 4- The Limited Liability Company.
- 5- The Foreign Company.

C- It is permissible to register a branch of an operating company within a Zone, provided that separate financial statements are held.

D- For the purposes of implementing the provisions of paragraph (B) of this Article, the Ministry shall apply Companies Law, Trade Law, Industry and Trade Law, and regulations and instructions issued pursuant thereto, and fees and charges stipulated therein shall be collected. For this purpose, the Minister shall exercise powers of the Companies General Controller and powers of the Trade Registry Controller stipulated in said legislations.

Article 85- A- A special register for registration of companies and a special register for registration of sole proprietorships in Free Zone shall be organized in the Ministry, and each establishment shall be given a national number therein, provided that said register is linked along with General Registry for the Economic Activities Registered and Licensed in the Kingdom which is established in accordance with provisions of Article (188) of this Regulation.

B- The Ministry shall provide Companies General Controller and Trade registry Controller at the Ministry of Industry, Trade and Supply with a certified copy of registration certificate of companies and sole proprietorships within (30) days from the date of registration in the register referred to in paragraph (A) above, in order to record registration of the Investors in Free Zones at the Ministry of Industry, Trade and Supply.

Article 86- A- Subject to concession rights and the exclusive rights granted to companies currently operating in airports and until expiration of their term, activities that are allowed to be performed in Free Zones within civil airports and in free zones necessary for the training activities shall be determined as per the following:

- 1- Duty Free Shops.
- 2- Handling and support services for air transport business.
- 3- Aircrafts catering and related services.
- 4- Aircrafts maintenance.
- 5- Restoration of aircrafts engines.
- 6- Training activities.
- 7- Manufacturing and developing aircrafts and spare parts.

B- Training activities shall mean flight simulation training activities, and it may be associated with all activities related to training aircraft crews and employees of companies operating in air transport sector and its supporting services, or any of said activities.

C- The Council of Ministers, upon recommendation of the Minister, may add any activity to the activities mentioned in paragraph (A) of this Article.

Article 87- The Ministry shall carry out registration of any of the following in Development Zones:

A- sole proprietorships registered in accordance with provisions of the Trade Law.

B- companies registered in accordance with provisions of the Companies Law.

C- official or public institutions, commissions, organizations, and associations operating in the Kingdom in accordance with relevant legislation, and which among its goals and objectives performing the Economic Activities.

Article 88- Master Developer shall complete necessary procedures for its registration as a Registered Enterprise in the Zone in accordance with provisions of the Law and this Regulation.

Article 89 A- applicant who applies to register an enterprise in the Zone must conclude a contract with the Master Developer in accordance with conditions and requirements specified by the Ministry for this purpose.

B- Notwithstanding provisions of paragraph (A) of this Article, the Ministry may approve registration of an enterprise to perform a specific economic activity within the Zone without obliging it to conclude a development contract, where conditions and requirements necessary for this purpose shall be determined by means of instructions issued for this purpose.

Article 90- A- application for registration shall be submitted to the Ministry, accompanied by documents and data that are determined by virtue of instructions issued for this purpose.

B- The Ministry shall verify data contained in the application and documents attached thereto by methods it deems appropriate.

C- If the Ministry finds that an application for registration does not include all required data and documents, then it shall request applicant to complete same within a period determined by it for this purpose, under the penalty of rejecting application.

D- Subject to provisions of paragraph (C) of this Article, the Ministry shall issue its decision regarding an application within a period not exceeding (15) working days from date of submitting a completed application along with requested data and documents.

Article 91- A- The Ministry may reject an application to register a person as a Registered Enterprise in any of the following cases:

- 1- If any of the terms of the contract concluded between applicant and the Master Developer violates provisions of the Law, regulations or instructions issued pursuant thereto, or Master Development Agreement or any of the legislations in force.
- 2- If data contained in the application or documents attached thereto are incorrect or misleading.

- 3- If applicant is a Registered Enterprise whose registration has been cancelled in accordance with provisions of paragraph (B) of Article (94) of this Regulation.
- 4- If Economic Activity requested to be performed does not fall within the Economic Activities specified for the Zone.

B- decision issued by the Ministry to reject a registration shall be reasoned and made in writing, and the applicant or his legal representative shall be notified thereof.

C- applicant for registration may object to the decision to reject a registration within a period not exceeding (5) working days from the date of his notification thereof, by submitting a written objection to the Ministry, provided that he specifies reasons for his objection and attach therewith documents and information that justify the same.

D- The Ministry shall decide on the objection that was submitted in accordance with provisions of paragraph (C) of this Article within (5) working days starting from the date the Ministry receives objection application, and its decision shall be final.

Article 92- Registered Enterprise shall be obliged to:

- A- Renew registration certificate annually.
- B- Submit an application to cancel registration of the Registered Enterprise in the event that it does not wish to continue with said registration.

Article 93 – A- A register shall be organized in the Ministry for Registered Enterprises in Development Zones and a register for Registered Enterprises in Free Zones , and contents of the register shall be determined by means of instructions issued for this purpose.

-B- Master Developer and an owner of the Registered Enterprise or any partner therein or the legal representative of either of them may review the register and request a certified copy of documents kept in its file from the Ministry after paying prescribed fee in respect thereto.

Article 94- A- The Ministry may cancel the registration of the Registered Enterprise in any of the following cases:

- 1- If it was discovered that any of the data included in the registration application or the documents attached thereto are incorrect.
- 2- If a Registered Enterprise requests the same in writing.
- 3- If a Registered Enterprise does not comply with renewing its registration for (3) consecutive years.

B- registration of a Registered Enterprise shall be considered automatically canceled in any of the following cases:

- 1- If it carried out a prohibited activity.
- 2- If it carried out a restricted activity in violation of provisions of the legislations in force.

- 3- If it is decided to cancel the license granted to it in accordance with provisions of this Regulation.
- 4- If the purpose for which it was registered has ended.

Article 95- cancellation of the Registered Enterprise in accordance with provisions of this Regulation shall result in the following:

- a- Not benefiting from exemptions and privileges stipulated in the Law.
- b- striking it off the register referred to in Article (85) of this Regulation without prejudice to any obligations incurred therefrom.
- c- Not allowing its owners and partners therein to dispose of any of its assets or property or transfer the same outside the Kingdom except after fulfilling the obligations that are due on it inside the Kingdom.

Article 96 -A- The Ministry shall collect the following fees:

- 1- (1800) Dinars for registration of an enterprise in Development Zones.
- 2- (3,500) Dinars for registration of an enterprise in a Free Zone without concluding a lease contract with the Master Developer.

B- fees referred to in paragraph (A) of this Article shall be reduced by half for small and medium-sized projects. standards and criteria for said projects and conditions for granting them said reduction shall be determined by virtue of instructions issued for this purpose.

Customs Procedures In The Zone

Article 97- The Customs Department shall carry out inspection on sites of the Registered Enterprises that are registered in the Development Zone for the purposes of auditing records and investigating customs violations and citations thereof.

Article 98- A- A customs declaration shall be prepared for the goods entered by Registered Enterprise to the Development Zone in order to perform its activities licensed by the Ministry in accordance with the customs conditions stipulated in the Customs Law.

-B- The Registered Enterprise in the Development Zone that imports tobacco products, molasses tobacco and alcoholic beverages for the purposes of performing its licensed economic activity shall provide financial or bank guarantees to the Customs Department upon importing said products in order to ensure the collection of the fees, taxes and fines that may be incurred on it if they are disposed of for purposes other than the purpose it was exempted for.

-C- When re-importing the products of the Registered Enterprise in the Development Zone that were previously exported for the purpose of remanufacturing, repairing, or packaging at the Registered Enterprise, then a customs declaration shall be organized under the re-importation status (IM6), and the customs duties and other fees and taxes shall be collected when due, as well as service charges, General Sales Tax and Special Tax on Sales in accordance with the provisions of relevant legislations.

-D- The Registered Enterprise in the Development Zone shall submit to the Ministry an application for exemption accompanied by a detailed statement or a copy of the invoice for the imported goods required to be exempted and that are necessary for the performance of the Economic Activity, on paper or electronically, provided that said application shall be considered by a committee formed by the Minister for this purpose.

-E- If the Registered Enterprise in the Development Zone does not wish to benefit from customs exemptions, then this enterprise may subject its imports to customs duties according to customs tariff schedules or the provisions of trade agreements to which the Kingdom is a party thereto.

-F- The Registered Enterprise in the Development Zones may exit the goods therefrom to the rest of the Kingdom's areas for the purposes of partial manufacturing, completion of manufacture, repair, return or maintenance according to the procedures applied by the Customs Department.

G- If it was discovered that the goods that were exempted in accordance with the provisions of the Law have been disposed of in whole or in part in violation of the provisions of the Law or this Regulation, or have been used in an economic activity other than the one for which they were exempted, then the fines stipulated in the relevant legislations shall be imposed on the Registered Enterprise in the Development Zone in addition to the fees and taxes due in accordance with the provisions of these legislations, including the General Sales Tax and the Special Tax on Sales.

Article 99- When Exiting any products from the Development Zone, the Registered Enterprise must organize a proper customs declaration according to the customs status it determines in this regard, provided that the following is considered:

-A- Treating the products of foreign origin that are exiting in their original condition from the Development Zone to the rest of the Kingdom's areas for the purpose of consumption as if they were imported from outside the Kingdom in accordance with the relevant legislations when organizing the customs declaration; and the customs duties and other fees and taxes, including the General Sales Tax in addition to the Special Tax on Sales shall be collected if the same are not collected when the products entered into the Development Zone in accordance with the provisions of the relevant legislation.

-B- Calculating the customs duties for sales of goods, that are subject to the special tax, manufactured in the Development Zone, as well as on the product that originated in the Development Zone and does not fulfil the conditions of Jordanian origin within the limits of the expenses and costs that are due on the Production Inputs on which no custom duties are paid, when they are cleared locally and as follows:

- 1- The value of the Production Inputs shall be calculated from foreign expenses and costs according to the customs import declaration for each of them.
- 2- The customs duties and other fees and taxes due on the Production Inputs from foreign expenses and costs shall be calculated according to the percentage of fees included in the customs tariff schedules on the date of registration of the customs declaration to place the same for consumption.
- 3- The General Sales Tax and the Special Tax on Sales shall be calculated in accordance with the provisions of the relevant legislation and that are due on the goods referred to in this paragraph on the final product.
- 4- The customs declaration to place goods for consumption referred to in this paragraph shall be organized when they exit from the Development Zones to the rest of the Kingdom's areas or consumed within the Development Zone; and the customs duties and other fees and taxes as well as the General Sales Tax and the Special Tax on Sales shall be collected in accordance with the provisions of the relevant legislation.

-C- the Registered Enterprise in the Development Zone shall not be requested to obtain a prior approval from the Ministry or the Customs Department to re-export the goods imported by it, or to sell its products that do not meet the requirement of Jordanian origin, or to sell foreign goods imported by it to perform its economic activity, whether for the domestic market or for export; provided that the customs declaration prepared in respect thereof shall include the number of the customs declaration according to which the goods were imported or the Production Inputs of said products.

-D- Organizing customs declaration under suspension of the fulfillment of customs duties, other fees and taxes, the General Sales Tax, and the Special Tax on Sales in accordance with the provisions of the relevant legislations on the product referred to in Paragraph (B) of this Article when it is exported outside the Kingdom, to any free zone, or to the Aqaba Special Economic Zone.

-E- Collecting customs duties, other fees and taxes, the General Sales Tax and the Special Tax on Sales in accordance with the provisions of the relevant legislation on the goods and materials used in the construction of buildings within the Development Zone, which are sold to a person not registered with the Ministry and not previously paid, and according to an estimate of its customs value according to the engineering plans and calculating its quantities by the Customs Department.

Article 100 Notwithstanding the provisions of Articles (98) and (99) of this Regulation, it is not required to organize a customs declaration for the goods in the Development Zone in any of the following events:

- A- If the Registered Enterprise purchases any goods from the domestic market to carry out its licensed activity, other than goods under the suspension of fulfilling the duties and taxes, provided that the adopted form is filled out with the detailed information of the goods and entered into the inventory control system.
- B- The Registered Enterprise sells its products of Jordanian origin to the domestic market according to a dully sales tax invoice, provided that the inventory control entries are recorded.
- C- The Registered Enterprise sells its products to the domestic market, on which customs duties and other fees and taxes on its Production Inputs are paid , or are exempted in accordance with the customs tariffs or under trade agreements to which the Kingdom is a party thereto, and in accordance with a dully sales tax invoices.
- D- Any other events approved by the Customs Department and based on the Ministry's recommendation.

Article 101- A- For the purposes of determining the origin, the complementary manufacturing process may be carried out for the products of the Registered Enterprise with joint manufacturing facilities within the Development Zones or within the customs zone.

-B- When conducting the complementary manufacturing process for the products of the Registered Enterprise in the Development Zone at the joint manufacturing facilities operating outside the Development Zone, it is required that the partial manufacturing process be within the Registered Enterprise and fulfil the conditions of Jordanian origin to exempt the product from the customs duties and other fees and taxes.

-C- If the Registered Enterprise manufactures a product within the Development Zone similar to another product being produced by it within the customs zone in the Kingdom, then the certificate of origin issued by the competent authorities for the same product shall be adopted.

Article 102-A- The Registered Enterprise may, for the purposes of marketing its products, establish a direct sales hall for its products in its licensed location within the Development Zone, provided that:

- 1- Organizing a customs declaration for products of non-Jordanian origin and the products that are subject to a special tax and shall collect the customs duties, other taxes, general sales tax and special tax on sales in accordance with the provisions of the relevant legislations and before entering the same in the sales hall.
- 2- Selling in accordance with tax invoices for the product.

-B- The Ministry, in coordination with the Customs Department, shall issue the necessary instructions to control direct sales operations in the Development Zone, provided that they are published in the Official Gazette.

Article 103 - The collection of customs duties, other fees and taxes, the general sales tax, and the special tax on sales for goods in respect of the goods of foreign origin and non-Jordanian product, or the product on which said fees and taxes that are due on the products exiting from the Development Zone, shall be suspended in accordance with the conditions and guarantees established by the Customs Department according to a duly customs declaration, in any of the following two events: -

- A- When it exits for the purpose of displaying it in commercial exhibitions inside the Kingdom and when it is being returned to the Development Zone.
- B- If the destination of the goods is outside the Kingdom, or to the Aqaba Special Economic Zone, or to any Free Zone.

Article 104- The Registered Enterprise in the Development Zone shall keep the information, local purchase invoices and customs declarations related to its work, in paper or electronic form, as long as the goods subject to the customs declarations are in its possession, and it shall keep the information and declarations for a period of not less than (5) years after the exiting of said goods, and shall provide the same to the Ministry and the customs center upon request.

Article 105 - The Master Developer shall bear the costs of establishing the customs center in the Development Zone and equipping it with tools, equipment and furniture, according to the requirements of the Customs Department.

Article 106- A- Goods that are not unfit for the Registered Enterprise shall be destroyed by the destruction committee at the customs center supervising the Development Zone.

-B- The destruction committee shall prepare a formal destruction report of the incident of the destruction process, and a statistical customs declaration (AR9) shall be organized in this regard.

-C - The Registered Enterprise shall bear all the costs incurred from the destruction process.

Article 107- When entering the construction machineries and equipment, the Registered Enterprise in the Development Zone shall apply the conditions of the temporary admission applied in the Kingdom, in accordance with the relevant customs legislations.

Article 108 - In the events other than those provided for in this Regulation and the instructions issued pursuant thereto, the provisions of the Customs Law and the regulations and instructions issued pursuant thereto shall apply to the customs procedures in the Development Zones.

Article 109- Subject to the provisions of the legislations in force and the decisions issued by the Council of Ministers and any official competent authority related to the entry of goods into the Kingdom and exiting the same therefrom, the following shall be permitted:

- A- The entry of the foreign goods into the Free Zone without an import license and depositing or exiting the same therefrom without an export license to a non-domestic market without being subject to customs duties and other fees and taxes, including sales tax.
- B- The entry of the goods that are produced or manufactured in the Kingdom into the Free Zone.
- C- The entry of the materials, tools and supplies from the domestic market, on which customs duties and other fees and taxes are paid, to the Free Zone in order to construct any buildings or constructions necessary for performing the licensed activity.

Article 110-A- The Master Developer may allow the depositing of the goods in the Free Zone after being inspecting them from the customs center.

-B- The goods shall be deposited according to a deposit application, the conditions and data thereof shall be specified in accordance with the instructions issued by the Minister in coordination with the Customs Department.

-C- 1- The Bailor shall sort the goods according to the type, number, weights and contents of the parcels and classifies the same according to the customs tariff before registering them and handing the same over to the Master Developer.

2-If the goods are not sorted within (5) working days of their entry into the Free Zone, the Bailor shall pay the storage fee and the expenses incurred in the sorting process.

Article 111- A- 1- In the event of selling any goods within the Free Zone, it shall be assigned according to an assignment document prepared by the Master Developer upon the request of the Bailor, and the document shall be considered as a new deposit in the name of the assignee.

-2- The assignor and the assignee shall be jointly and severally liable for the goods and for any fee and tax, including sales tax, or any fine or charges that may be imposed on the goods until the date of their exiting according to proper customs declarations, or their delivery to the public warehouse, or their transportation within the Free Zone under the supervision of the Master Developer.

-3- Any procedures implemented on the assignment document shall not be considered unless any charges or fee due on the goods are paid prior to the registration of the assignment document with the Master Developer.

B- The Ministry shall issue the instructions necessary to implement the provisions of this article, including determining the amount of the service charges that must be collected for the assignment procedures.

Article 112 – A- The goods shall be deposited in the Free Zone according to their specifications specified in the documents presented in respect thereof, and the Bailor shall be responsible for the accuracy of the data contained in those documents.

B-1- The goods deposited with the Investor shall be under his custody, and he shall keep paper or electronic records and entries in accordance with the instructions issued by the Ministry and in a manner that facilitates the process of auditing said records and their compliance with the records of the Master Developer.

-2- The Investor shall be jointly and severally liable with the Bailor before the Master Developer, the Ministry and the Customs Department for the payment of any fees, taxes, fines, any charges and any wage due on the goods deposited with him, whether they are owned by him or are stored with him.

-C- 1- The goods deposited in a Public Warehouse shall be in custody of the Master Developer, and he shall keep paper or electronic records and entries according to instructions issued by the Ministry and in a manner that facilitates the process of auditing and its compliance by the customs police.

-2- The Master Developer shall be jointly and severally liable with the Bailor before the Ministry and Customs Department for shortage and excess of the goods deposited in a Public Warehouse, for accuracy of their entries and records, and for any offense or customs violation committed with respect to these goods in accordance with provisions of Customs Law.

Article 113 – A- transactions of goods transfer in a Free Zone shall be carried out with approval of each of the Master Developer and the Director of Customs center, which include transactions of dividing, fragmenting, sorting, shaping, encapsulating, filling, mixing, distilling, roasting, pounding, cracking, grinding, numbering, and placing trademarks that are legally licensed.

-B- transfer transaction provided for in Paragraph (A) of this Article shall be carried out in a Public Warehouse and the premises rented to the Investors, and the Master Developer, with the approval of the Director of customs center, may allow the transfer transitions to be carried out in places that he designates for this purpose in the Free Zone or customs yard.

Article 114- The Master Developer has the right, with an approval of the director of customs center, to destroy the exit transactions, deposit requests, and assignment documents related to goods that exited from the Free Zone after the lapse of (5) years from the date of their completion, provided that an electronic copy thereof shall be kept before commencing with destruction procedures, provided that it is carried out by a committee formed for this purpose consisting of representatives of each of Customs Department, Audit Bureau and the Master Developer.

Article 115- A- goods shall not be moved from Public Warehouse in a Free Zone to the premises rented to the Investors or vice versa, or to be moved between warehouses of the Investors except with an approval of the Master Developer.

-B- It is not allowed to consume goods deposited inside the Free Zone except after obtaining an approval of the director of customs center and in accordance with conditions specified by Customs Department.

Article 116- A- customs officers may inspect persons and vehicles entering or leaving a Free Zone after declaring goods in their possession to verify and investigate any violations of Customs Law.

-B- Any official entity may, with a written approval of the Minister or whomever he delegates, enter the site of the investor for purposes of inspection or joint audit with the entity that manages a Free Zone and concerned person.

-C- For the purposes of auditing and inspecting goods and investigating smuggling and any violation of Customs Law within a Free Zones, one committee or more shall be formed by a decision of Minister of Finance.

-D- In the event that the Investor or the Bailor or his legal representative is unable to attend implementation of provisions of paragraphs (B) and (C) of this Article, the site and warehouses of the Investor in a Free Zone shall be entered to conduct inspection or audit in coordination with security authorities.

Article 117-A- A customs declaration shall be organized for goods destined for a Free Zone.

-B- Registered Enterprise shall organize a customs declaration of goods consumed or used in establishing, construction, equipping and furnishing of its Project within a Free Zone.

-C- For the purposes of benefiting from exemptions mentioned in paragraph (C) of Article (31) of the Law, a Registered Enterprise shall, in order to practice an Economic Activity in a Free Zone, submit to the Ministry a detailed statement of goods necessary to establish or construct its project in a Free Zone according to the form adopted for this purpose, provided that the same shall be certified by the Minister or his authorized representative for this purpose.

-D- It is not allowed to dispose of goods exempted in accordance with provisions of Paragraph (C) of this Article in a manner contrary to the purpose for which they were exempted or to be assigned except with an approval of the Director of customs center and in accordance with customs procedures.

Article 118: goods shall exit from a Free Zone according to an exit application and a proper customs declaration shall be organized in respect thereof , provided that the following shall be taken into consideration:

A- goods of foreign origin that exited in their original condition from a Free Zone to domestic market shall be treated as if they were imported from outside the Kingdom in accordance with legislations in force.

B- customs duties on a product shall be calculated within the limits of expenses and costs due on Production Inputs on which customs duties are not paid, same shall take place upon clearance locally, and as per the following:

- 1- value of the Production Inputs shall be calculated from foreign expenditures and costs according to customs import declaration related to each of them.
 - 2- customs duties and other fees and taxes levied on Production Inputs shall be calculated from foreign expenditures and costs according to percentage of fees stated in the customs tariff schedules in force on the date of registration of customs consumption statement.
 - 3- goods consumed by a Registered Enterprise to practice an activity licensed by the Ministry shall be exempted from customs duties and other taxes when consumed in a manner other than the licensed activity.
 - 4- customs duties and other fees and taxes that are calculated in accordance with provisions of Clause (3) of this paragraph shall be paid according to the organized customs declaration.
- C- A statement of customs consumption status of the product referred to in Paragraph (B) of this Article shall be organized when it is released to domestic market in areas of the Kingdom or consumed within a Free Zone, and all prescribed fees, taxes and sales tax are collected in accordance with provisions of legislations in force.
- D- In the event that the product referred to in Paragraph (B) of this Article exited the Kingdom, to any other Free Zone, or to Aqaba Special Economic Zone, a customs declaration under suspension of the fulfilment of customs duties, and fees and other taxes, and sales tax shall be organized for this product.

Article 119 Notwithstanding the provisions of Articles (117) and (118) of this Regulation, it is not required to organize a customs declaration for goods in any of the following events:

- A- Registered Enterprise purchases any goods from domestic market, other than goods suspended for fees and taxes, for their entry to a Free Zone, provided that a detailed purchase invoice is presented according to the limits of values adopted by Income and Sales Tax Department, and a dully bailed application is organized in respect thereof.
- B- 1- Registered Enterprise exits goods, machineries, and equipment from a Free Zone to domestic market for manufacturing or repair, provided that a prior application is submitted to customs center through the Master Developer, accompanied by a detailed statement thereof and an undertaking under which the Registered Enterprise undertakes to return the goods, machineries, and equipment to the Free Zone.
- 2- conditions for applying provisions of Clause (1) of this paragraph shall be determined by instructions issued by Customs Department in coordination with the Ministry.

-C- 1- The Registered Enterprise enters goods, machineries, and equipment from domestic market to a Free Zone for manufacturing or repair, provided that a prior request is submitted to customs center through the Master Developer, accompanied by a detailed statement thereof and an undertaking under which the Registered Enterprise undertakes to re-exit the same to domestic market.

-2- customs duties, other fees and taxes, and sales tax that may be incurred as a result of manufacturing or repairing, shall be collected.

-3- conditions for applying the provisions of clauses (1) and (2) of this paragraph shall be determined by instructions issued by Customs Department in coordination with the Ministry.

-D- Any other event approved by the Ministry with an approval of Customs Department.

Article 120- Registered Enterprise in a Free Zone shall be granted facilities in customs procedures as determined by the Ministry in prior coordination with Customs Department. Registered Enterprise shall be deprived of said facilities in the same manner in the event that it commits any violation of the provisions of the Law, Customs Law, this Regulation and instructions issued pursuant thereto.

Article 121- A- chambers of industry shall issue a certificate of origin for a product according to its verified description in accordance with legislations in force in the Kingdom.

B –chambers of commerce shall issue a certificate of origin for foreign goods exiting from the Free Zone in accordance with legislations in force in the Kingdom.

Article 122- A- A transit declaration shall be organized when goods are transferred from one free zone to another free zone in accordance with arrangements in force when goods are transferred from one customs center to another in accordance with provisions of the Customs Law.

-B- goods exiting a Free Zone outside the Kingdom shall be treated as goods in transit.

Article 123- an Investor shall keep the customs information and declarations and deposit and exiting applications related to his business, whether on paper form or electronically, as long as goods subject matter of the customs declarations are under his possession, and he shall keep information and declarations for a period of not less than (5) years after the exiting of said goods and shall provide the same to the Ministry and customs center upon arrival the request.

Article 124- A- clearance companies, owners of goods, and transportation entity shall deliver goods titled as (free zone) and documents related thereto without delay within (72) hours from the arrival of the transport means at customs center, and shall organize an application for depositing goods; otherwise, provisions of the Customs Law shall be applied in addition to the consequences of any charges to the Master Developer.

-B- It is not allowed to submit (the manifest), cargo statements, or goods deposit applications to a Free Zone or the exiting thereof out the zone for the account of others, except for a person who meets the definition of the Bailor or his duly authorized representative.

-C- The Master Developer may allow clearance companies that are licensed by Customs Department to submit applications for depositing, exiting and receiving goods from a Free Zone on behalf of their owners after presenting a formal authorization from owner of the goods authorizing them to do so in accordance with conditions set by the Master Developer.

Article 125-A- The Master Developer in a Free Zone shall be obliged to:

- 1- Build a wall surrounding entire boundaries of the Free Zone and place main gates at its entrances and exits.
- 2- Assume responsibility of guarding within boundaries of the Free Zone.
- 3- Bear the costs of establishing, operating and maintaining customs center in accordance with requirements of customs and requirements for development of the zone.
- 4- Creating records and organizing deposit and exit applications related to movement of goods and vehicles leaving and entering the Free Zone, and enabling employees of the customs center to view and audit the same.
- 5- Coordinate with customs center on the method of disposing of the daily waste resulting from Investor's works inside the Free Zone.
- 6- Coordinate with the Ministry and customs center to tighten control over goods existing within the Free Zone in accordance with provisions and procedures stipulated in the memorandum of understanding concluded between the Ministry and Customs Department.

-B-1- The Main Developer in a Zone shall implement inventory control system electronically in accordance with instructions issued by the Minister in coordination with Customs Department.

-2- Customs Department may stop granting the exemptions in the event that the Registered Enterprise fails to comply with inventory control system and until it complies with rectification of said violation.

-C- supervision and control over entrance and exit gates in the Free Zone shall be regulated by means of instructions issued for this purpose.

Article 126 -A- provisions of Customs Law and penalties stipulated therein shall be applied to the acts committed in violation of its provisions within a Free Zone.

-B- In events other than those stipulated in this Regulation and instructions issued pursuant thereto, provisions of Customs Law and regulations and instructions issued pursuant thereto shall apply to customs procedures in Free Zones.

-C- provisions of this Regulation shall be applied to duty-free shops at land crossings, seaports and airports to the extent that they do not contradict with its work procedures applied therein as determined by the Customs Department.

Article 127 - provisions and procedures related to destruction of unfit goods, violations of non-commercial value, sale by public auction of the goods and violations of commercial value left within a free zone, including charges arising therefrom shall be determined by virtue of instructions issued by the Minister in coordination with Customs Department.

Application of Sales Tax In a Zone

Article 128- A- a Registered Enterprise shall be obliged to collect general sales tax on every sale transaction of goods or services that are subject to general sales tax.

-B- 1- If sale or supply is made to a Registered Enterprise in the Zone, then general sales tax shall be at zero rate for purposes of performing the Economic Activity.

-2- If sale or supply is made to a Registered Enterprise in the Zone for personal purposes or purposes not related to the performance of licensed economic activity, then general sales tax shall be due in accordance with provisions of General Sales Tax Law.

-3- If sale or supply of services not listed in Table No. (5) attached to this Regulation, when sold for consumption for purposes other than performance of licensed economic activity in a Development Zone, then general sales tax shall be due in accordance with provisions of General Sales Tax Law.

Article 129- services listed in Schedule No. (5) attached to this Regulation, when sold or supplied for consumption by a Registered Enterprise in the Development Zone, shall be subject to a general sales tax of (7%) of the value of the sale or supply of the service, unless said services are exempted or not subject to tax under General Sales Tax Law.

Article 130- If services mentioned in Table No. (5) attached to this Regulation are provided individually or collectively in a Development Zone or the Free Zone or outside any of them, then a Registered Enterprise must show the charges earned from the performance of said services in its organized accounts separately and according to the place of performance, otherwise the charges earned from said services shall be subject to general sales tax in accordance with provisions of General Sales Tax Law.

Article 131-A- Every Registered Enterprise that is obligated to collect and transfer general sales tax must submit to Income and Sales Tax Department every two months a declaration of its sales of goods and services, in which the value thereof and the amount of tax due thereon should be specified, provided that the two-month period shall be considered one tax period.

-B- a Registered Enterprise that is obligated to collect and transfer the special tax must submit to Income and Sales Tax Department a monthly declaration of the value of its sales of goods that are subject to special tax and amount of tax due thereon, where the period of the one-month shall be considered as one tax period.

-C- a Registered Enterprise shall, in all events, submit a declaration for each tax period, including the fact that it did not achieve any sales during said period, on the form adopted by Income and Sales Tax Department, whether the declaration is in writing or made electronically using information and data processing programs.

Article 132- A- In implementation of provisions of this Regulation and for the purposes of determining names of goods, customs tariff schedules and their explanations shall be adopted in accordance with provisions of Customs Law. As for names of the services, the international classifications issued by General Secretariat of the United Nations shall be adopted according to the fourth classification (ISIC 4).

-B- For purposes of applying provisions of paragraph (A) of Article (30) of the Law, every Registered Enterprise in a Development Zone shall submit an application to the Ministry in order to specify quantities of goods and services that are required to be imported or purchased locally and to subject the same to general tax at the zero rate, provided that the Ministry, through a committee formed by the Minister for this purpose, shall issue its decision in this regard within (15) working days from the date of receiving a completed application.

Article 133-A- exemption from the general sales tax in respect of the transport vehicles designated to transport ten persons or more, including driver, and which was sold by a Registered Enterprise for the purposes of transporting its employees to and from work premises of said enterprise in the Zone, shall be made by a decision of a committee formed in accordance with provisions of Paragraph (B) of Article (132) of this Regulation according to the following:

- 1- At a rate of one transport vehicle for every (10) employees employed by it.
- 2- a Registered Enterprise may not use the transport vehicle that is exempted from general sales tax for other than activities or purposes for which it was exempted.
- 3- The age of an exempted transport vehicle should not exceed (5) years, including year of manufacture.

-B- handling machines shall be exempted from general sales tax upon their purchase by a Registered Enterprise in a Zone if the nature of an Economic Activity requires the same by means of a decision issued by a committee formed in accordance with provisions of paragraph (B) of Article (132) of this Regulation.

-C- 1- It is not permissible to sell exempted handling machines or transport vehicles after (3) years from their purchase, taking into account events if the transport vehicle was damaged, with the necessity of paying general sales tax due on it according to its value and category of general sales tax on the date of sale.

-2- a prior approval of Customs Department shall be required when legally disposing of a handling machine or transport vehicles that are exempt from general sales tax in accordance with provisions of this article.

Article 134- In events other than those provided for in the Law and this Regulation, provisions of General Sales Tax Law and regulations and instructions issued pursuant thereto shall apply.

Organization And Licensing Of Construction In The Zone

Article 135- a Master Developer shall monitor construction works executed in a Zone and shall monitor compliance of all Economic Activities that are operating in a Zone with applicable environmental and regulatory requirements and shall inform the Ministry of any violations committed in this regard.

Article 136- a Master Developer shall prepare the master plan for a Zone that is specified in Development Agreement by conducting an organizational survey in accordance with requirements of Cities, Villages and Buildings Organization Law; and the master plan for the Zone shall consists of:

- a. Comprehensive development plan.
- b. Structural plan.
- c. Detailed plans.

Article 137- A- a Master Developer shall prepare a comprehensive development plan based on an organizational survey and related studies, which show the directions and strategies that must be adopted in development of the Zone by analyzing comparative advantages that characterize it. In addition, he shall prepare structural and detailed plans for the Zone, provided that a comprehensive development plan includes the following:

- 1- Description of the site in terms of the topography of the area, identification of rugged sites, valleys, rainwater streams and flood waters, and geology of the area in terms of slips, landslides, groundwater, spatial analysis, and others.
- 2- Studying climate in terms of temperature, rainfall, wind, humidity and any other related matters.
- 3- An initial assessment of current environmental situation.
- 4- Conducting population studies.
- 5- Defining private and public properties.
- 6- Statement of lands usages , including residential, commercial, industrial and agricultural use as well as public utilities such as schools, hospitals and others.
- 7- Determine infrastructure services such as water, sewage, purification stations, rainwater and its drainage, energy, telecommunications and related facilities.
- 8- Determine transportation services, including roads, railways, airports, traffic studies related thereto, and others.
- 9- economic studies, including employment and unemployment.
- 10- Studying natural resources in the Zone, vegetation cover and any other resources that can be mined.
- 11- Determine comparative and specific advantages in the Zone.

-B- The committee, formed to exercise the powers of the committee that exercises the powers of the Higher Planning Council, shall certify the comprehensive development plan based on a recommendation from the regional and local committees upon a recommendation from the organizational unit concerned with urban planning in the Ministry.

Article 138- a Master Developer, when preparing the comprehensive plans, shall do the following:

- A- Use geographic information systems to download information and analyze the situation based on paper and digital maps.
- B- Coordinate with the Ministry to present comprehensive plans to entities concerned with services and infrastructure, and to take their observations into account, and to make necessary amendments in light of the same.

Article 139 -A- Subject to the Development Agreement and a comprehensive development plan, the Master Developer shall prepare structural land use master plan for the Zone, provided that it includes the following:

- 1- Sites and spaces that are allocated for the purposes of various uses consistent with the nature of the Zone and its particularity.
- 2- Urban spaces, including lands designated for public or private squares, natural and forested areas, and parks.
- 3- Locations of public roads, determination of their direction and width, lands allocated for public transport services and related constructions.
- 4- locations of lines in respect of the main infrastructure networks for services such as roads, water, irrigation networks and their paths, fire-fighting, energy, telecommunications, sewage, rainwater drainage and related constructions.
- 5- provisions of a proposed reconstruction, which include the following:
 - a- particular conditions for minimum lands parcelization and length of frontage of plots of lands on the street.
 - b- construction density and percentage of the building (provided that the subsidiary buildings and sheds are not counted from said percentage), floor percentage and maximum height of buildings.
 - c- Archaeological sites, heritage buildings and assets that have historical, archaeological or architectural value.
 - d- Environmentally important areas, vegetation cover, natural resources, and public health and safety, including agricultural areas, forests, water bodies, water springs, and others.
- 6- Strategic Environmental Impact Assessment.

-B- structural general land use master plan shall be presented to local committees for studying, then it shall submit its recommendations to the regional committee to issue the necessary decision in this regard; and filing thereof shall be announced for objection purposes in the Official Gazette and in two daily local newspapers of the most widely circulated newspapers, in addition to the Ministry's website within (30) days from the date of issuance of the decision of the regional committee.

-C- After expiration of specified period, objections shall be referred to local and regional committees to issue necessary decision in this regard, and then decisions shall be submitted to the committee that exercises the powers of the Higher Planning Council.

-D- The committee that exercises the powers of the Higher Planning Council shall issue its decision regarding structural general land use masterplan and objections thereto that was referred by the regional committee, and shall certify the same and proceed with its implementation in a definitive manner, starting from the date of issuance of its decision, provided that it is published in the Official Gazette and in two local daily newspapers of most widely circulated newspapers in addition to the website of the Ministry.

Article 140- A- detailed general land use masterplan shall be prepared after approving structural organizational plan for the Zone, provided that it includes the following:

- 1- Determine nature of usage of lands and zoning of areas, including lands designated for public utilities, and areas in which construction is permanently prohibited.
- 2- Determine final paths of road networks, infrastructure services, and absorptive and operational capacity of each of them, in consistent with structural organizational plan.
- 3- Fixing capacity of roads, their lanes, and parking spaces calculated on basis of building area and nature of its use.
- 4- A preliminary determination of locations of buildings, minimum setbacks, maximum limit for each of construction density, building percentage, floor ratio, and building height, provided that it complies with heights determined by Obstacles Committee of the Civil Aviation Regulatory Commission for buildings surrounding or within civil airports.
- 5- Determine sites on which special restrictions are imposed from an architectural point of view, such as design, external appearance of buildings, and types of materials used in their construction.
- 6- A preliminary parcelization plan for lands, coordinates and levels of roads and paths.

-B- detailed general land use masterplans shall be presented to the local committee for studying, then it shall submit its recommendations to regional committee to issue necessary decision in this regard; and filing thereof shall be announced for objection purposes in the Official Gazette and in two daily local newspapers of the most widely circulated newspapers, in addition to the Ministry's website within (30) days from the date of issuance of the decision of the regional committee.

-C- After expiration of the specified period, objections shall be referred to the local and regional committees to issue necessary decision in this regard, and then decisions shall be submitted to the committee that exercises the powers of the Higher Planning Council.

-D- The committee that exercises the powers of the Higher Planning Council shall issue its decision regarding structural general land use master plan and objections thereto that was referred by the regional committee, and shall certify the same and proceed with its implementation in a definitive manner, starting from the date of issuance of its decision, provided that it is published in the Official Gazette and in two local daily newspapers of the most widely circulated newspapers in addition to the website of the Ministry.

Article 141- The Master Developer shall, based on detailed general land use master plan for the zone, prepare a guide called (Guideline for Construction and Development of the Zone), provided that it includes the following:-

- A- Clarifying organizational plans for the Zone at its various levels, and determining provisions for construction therein.
- B- Categories of land use, defining boundaries of zoning divisions, detailed planning areas, and detailed construction provisions therein.
- C- Types of roads and their categories.
- D- General guidelines for architectural and engineering design showing organizational requirements and proposed engineering and architectural patterns in planning area in general and in the detailed planning areas in particular, including issues related to landscaping.

Article 142- A- 1- The Master Developer may submit an application to make an amendment to the approved general land use master plan (structural or detailed), including changing the type of usage or construction provisions contained therein, or requesting the creation or cancellation of a planned street, provided that he specifies in his application the reasons and justifications to proceed with this amendment.

-2- The Master Developer must attach along with the application for making the amendments such proposals and engineering solutions related to elements of the master plan subject to amendment's request, whether or not they are included in the amendment, and the elements that are affected by the amendment procedure, provided that he conducts the necessary study and survey in this regard, and shall submit a detailed report regarding the requested amendments, which shall include an explanation of the impact of the amendment on the work plan, timetable, phases of development, environmental and infrastructure studies and shall execute his obligations in accordance with the Development Agreement concluded with him, and shall submit any other documents required by the Ministry for this purpose.

-B- The local committee shall review the application for the amendment based on the recommendation of the organizational unit concerned with urban planning in the Ministry, and its decision shall be submitted to the regional committee to complete the procedures, including depositing the decision of the regional committee for objection for a period of (14) days in the Official Gazette and in two daily local newspapers of the most widely circulated newspapers, in addition to the Ministry's website.

-C- After the expiration of the specified period, the objections shall be referred to the local committee to issue the necessary decision in this regard, and then the decision shall be submitted to the regional committee to issue its decision in this regard.

-D- In the event that the regional committee approves the decision of the local committee, its decision shall be considered an approval of the amended plan, and it shall proceed with its implementation in a definitive manner, starting from the date of issuance of its decision, provided that it is published in the Official Gazette and in two local daily newspapers of the most widely circulated newspapers in addition to the website of the Ministry.

-E- In the event that the decisions of the local and regional committee are different, the decisions shall be submitted to the committee that exercises the powers of the Higher Planning Council to decide and issue its final decision in this regard. and said decision shall be subject to implementation in a definitive manner, starting from the date of issuance of the decision by the committee exercising the powers of the Higher Planning Council, provided that it is published in the Official Gazette and in two local daily newspapers of the most widely circulated newspapers in addition to the website of the Ministry.

Article 143- The provisions and conditions contained in the structural and detailed general land use master plan shall be considered provisions that may not be overlooked when preparing engineering plans that are submitted for licensing purposes.

Article 144- The application for obtaining approval of the parceling transaction shall be submitted by the owner of the plot according to a cover letter from the Master Developer for the purposes of the parceling out of any plot of land that includes buildings or constructions or was vacant in accordance with the legislations in force.

Article 145- A- The license application shall be submitted to the Ministry signed by the applicant of the license and accompanied by the following plans, documents and data:

- 1- Covering letter from the Master Developer.
- 2- A copy of the environmental approval for the project (if the project requires obtaining the same)
- 3- Newly issued title deed.
- 4- A valid land plan.
- 5- A valid organizational site plan.
- 6- Three copies of the engineering plans certified by the Jordanian Engineers Association and the relevant authorities.
- 7- A statement of the change, the coordinates of the plot of land, and a report by licensed surveyor.
- 8- Clearance of any duties, taxes or revenues imposed on the plot of land.
- 9- A supervision contract certified by the Jordanian Engineers Association or the decision to award the tender if the supervisor or executor is an official authority.
- 10- A certificate of ratification of the contracting contract from the Jordanian Construction Contractors Association.
- 11- The lease contract concluded on the plot or the Development Agreement.

-B- The organizational unit concerned with the licensing and construction control in the Ministry shall take the necessary measures to study the engineering licensing schemes approved by the competent authorities in accordance with their legislation, and the local committee shall issue its decision regarding these schemes within a period not exceeding (15) working days from the date of receiving the same provided that all conditions and requirements are fulfilled; on the condition that the decision of the committee in case of rejecting the license must be reasoned.

-C- The decision of the local committee shall be notified in writing to the applicant by the organizational unit concerned with the licensing and construction control in the Ministry.

-D- The applicant of the license or the harmed party may object to the decision of the local committee in accordance with the provisions of the Cities, Villages and Buildings Organization Law.

Article 146- It is not permissible for any person to undertake any of the construction projects in the Zone except after obtaining a construction license and an order to proceed in accordance with the provisions of this Regulation and the instructions issued pursuant thereto.

Article 147 – A - The construction license must be related to the construction of the project and shall not be personal.

-B- In the event that the basic construction works are not carried out within one year from the date of issuance of the construction license, the license shall be considered null and void automatically unless the local committee approves the extension of the period based on a justified application by the person who obtained the construction license before the expiration thereof.

-C- If the construction was not completed within (5) years from the date of issuance of the license, then an insurance with the amount of half a Dinar per square meter shall be collected from the owner, upon the request of the renewal thereof, for each year following the period specified for the completion of the construction in order to ensure adherence to the completion of the construction, provided that the amount of the insurance is not less than (100) Dinars and not more than (50,000) Dinars, until the construction is completed.

Article 148- A- Any person who implements any construction project of the construction projects related to lands or buildings included in the Development Agreement shall comply with the terms of the construction license, stop work, and inform the Master Developer immediately if any damages or malfunctions are caused to service lines, buildings, streets, or the surrounding environment of the construction project; And he is obliged to restore the situation to its original status immediately, under penalty of legal responsibility.

-B- The Master Developer shall be responsible for taking the necessary measures and addressing the implementing entity and any related party to restore the roads and places that were damaged by the implementation of construction projects or any services that were damaged or disrupted to their original status.

-C- In the event that the roads and places damaged by the implementation of construction projects are not restored to their original status, the Ministry shall notify the Master Developer of the need to carry out the same within the period specified in the notification.

-D- If the period specified in the notification that was sent to the Master Developer pursuant to the provisions of Paragraph (C) of this Article expires and the Master Developer fails to restore the roads and places that were damaged by the implementation of the construction projects to

its original status, the Ministry shall take the necessary measures to restore the conditions of the roads and places in which the construction projects were implemented to its original status and at the expense of the Master Developer.

Article 149- A- The Ministry shall collect from the licensee an insurance for the license in the amount of half a dinar for each square meter when carrying out any construction work within the Zone in order to ensure compliance with the provisions of this Regulation and the instructions issued pursuant thereto, provided that the insurance amount shall not be less than (100) dinars and shall not exceed (50,000) thousand dinars, until the occupancy permit is obtained.

-B- In the event that damages occur as a result of non-compliance with the provisions of this Regulation and the instructions issued pursuant thereto, the value of which exceeds the value of the insurance provided for in Paragraph (A) of this Article, then the Ministry may claim from the holder of the license the exceeding amount without prejudice to the right of the Ministry to claim compensation for any other damages before the competent courts.

Article 150- A- Who obtained the construction license after the completion of the implementation of the construction projects related to lands and buildings within the Zone in accordance with the construction license shall submit an application for the issuance of the occupancy permit after ensuring his compliance with the conditions of the construction license and the provisions of this Regulation and the instructions issued pursuant thereto.

-B- For the purposes of obtaining the occupancy permit, the organizational unit concerned with the licensing and construction control in the Ministry shall verify that the construction conforms to the licensing conditions, and the same shall take place after completing the following:

- 1- The construction of the building and its readiness for occupancy or for being used for the purposes it was constructed for.
- 2- Providing the necessary number of car parks and providing entrances and exits to them.
- 3- Constructing fences and external walls.
- 4- Constructing the sidewalk.
- 5- Providing construction services stipulated in this Regulation.
- 6- Coordination of paved and cultivated (green) areas.
- 7- Removal of temporary buildings, rubble and construction waste from the site.
- 8- The approval of the General Directorate of Civil Defence on the readiness of the building for occupancy.
- 9- Attach a certificate of conformity to the buildings that require the presence of a supervising engineer or the safety of a facility certified by the Engineers Association.
- 10- A report by a licensed surveyor.

-C- The local committee shall issue its decision regarding the occupancy permit application based on the recommendation of the organizational unit concerned with licensing and construction control in the Ministry, within a period not exceeding (15) working days from the date of receiving the completed application for the issuance of the occupancy permit.

Article 151- The committee that exercises the powers of the Higher Planning Council may ease the percentage of restrictions in the terms and conditions of planning for existing buildings before the effectiveness of the provisions of this Regulation, provided that the percentage of said ease does not exceed (50%) of said terms and conditions.

Article 152- The Ministry shall collect the charges for studying and certifying the comprehensive plans at its various levels at the rate of (10) dinars per thousand square meters or any part of a square meter, provided that the amount of said charges does not exceed (100) one hundred thousand dinars, and that it does not exceed (50,000) thousand dinars for the comprehensive plans related to solar energy projects.

Article 153 A- Buildings and constructions within the Zone shall be exempted from the paving, planning, improvement revenues and licensing fees, as well as the taxes on buildings and lands.

B- The Ministry shall collect the following fees:

Application Type/Building/Supply/Application Forms	Unit	Fee in dinars for residential areas	Fee in dinars for commercial areas, exhibitions and offices	Fee in dinars for light industries, crafts and warehouses	Fee in dinars for medium industries and large factories	Fee in dinars for multi-use buildings	Fee in dinars for agricultural establishments	Fee in dinars for tourism, entertainment, hotels and resorts
organizational site plan fee	Number 1	5	15	15	15	15	3	15
buildings and apartments parcelization fee	For every voucher and apartment	15	30	30	30	30	15	30
Lands parcelization and combining fee	for each voucher generated	20	20	20	20	20	20	20

Article 154- A- The local committee may approve the licensing of parts that violate the regulatory provisions applicable when licensing any existing building before the effectiveness of the provisions of this Regulation, provided that the Ministry shall collect the charges on the excess stipulated in the Table of the charges on the excesses referred to in Table No. (6) attached to this Regulation.

-B- The local committee may approve the licensing of parts that violate the regulatory provisions applicable when licensing any existing building after the effectiveness of the provisions of this Regulation if it is convinced that the violation or the excess was for technical reasons beyond the control of the owner and in a rate that does not exceed the amount of reductions referred to below, provided that the Ministry collects double the charges of excess stipulated in the Table of the charges on the excess:

- 1- (5%) of the percentage of the plot area.
- 2- (10%) of the permitted height.
- 3- (20%) of the size of the building.
- 4- (10%) of any setbacks.

-C- For the purposes of licensing a building over an existing building that has already obtained a license under which it was granted facilities or increases not provided for in the legislations in force no excess fees provided for in this regulation shall be collected in this regard.

-D- The height of the building shall be calculated based on the vertical distance between the average level of the road that forms the facade of the plot to the highest point of the structural surface of the permitted building in accordance with the approved regulatory provisions, and in the event that the plot is located on more than one street the height shall be calculated based on the average level of the road with the largest capacity, which forms one of the facades of the plot.

-E- The Ministry shall collect excess fees on parts violating regulatory provisions stipulated in the provisions of Table No. (6) attached to this Regulation.

Article 155- A- The owner may apply to amend the construction license, provided that:

- 1- The application must be submitted before commencing the construction works.
- 2- The application shall be accompanied by documents and plans that show the nature of the required amendments.

-B- The local committee issues its decision regarding the application to amend the construction license based on the recommendation of the organizational unit concerned with licensing and construction control in the Ministry within (15) working days from the date of submitting the completed application, in the event that the committee approves the required amendment, it shall issue an additional construction license that includes the approved amendment.

Article 156 -A- The local committee shall issue its decision to stop work on the construction project in the following events:

- 1- Violation of the prescribed planning plan and its provisions, the construction terms and conditions, and violation of use.

- 2- If it deems the building to in which the construction will be stopped as structurally weak and it is feared that it will fall or crack, or it may cause damage to the surrounding buildings.
- 3- If the building is located within property of the State or the public property or encroached upon or surpassed.
- 4- If the building was without a license or in violation of the regulations, terms and conditions, and planning plans.

-B- The decision to stop construction works provided for in Paragraph (A) of this Article shall specify the period during which the decision must be implemented and the action to be taken, whether by correcting the conditions of the building, demolishing it, or restoring the situation to its original status.

-C- If the owner does not take the measures required to be implemented within period specified , the Ministry may take what it deems appropriate in accordance with the provisions of Article (38) of the Cities, Villages and Buildings Organization Law in order to preserve public safety, the environment or the general appearance, and the cost of this procedure shall be borne by the licensee and 25% of the cost of this procedure shall be added as administrative expenses.

Article 157 -A- The basement floor shall consist of one floor or more located below the ordinary level of the plot of the land from all sides and it is allowed to be erected to the midpoint of the setbacks of the boundaries of the plot of the land.

-B- In the event of the absence of a levelling floor for the building, it is permitted to raise the level of the concrete surface of the basement floor with the average level of the sidewalk, with the exception of commercial areas, where the basement floor is built at the slope of the same street adjacent to the plot, provided that the sidewalk shall not be allowed to be used for the construction of any building.

Article 158- If the topography of the land requires the establishment of one levelling floor or more, then the setbacks shall be secured as follows:

- A- If the number of levelling floors does not exceed the height of the permitted floors for the adjacent rear plot, then the rear setback stipulated in this Regulation shall apply thereto.
- B- If the number of levelling floors exceeds the number of floors allowed to be built in a piece of land over the number of floors allowed in the adjacent back plots, the owner must provide the rear setback stipulated in this Regulation plus one meter for each additional levelling floor whose height exceeds the building adjacent to it.
- C- Car parking spaces on the levelling floor are excluded from calculating the percentage of the building, provided that the structural safety of the building is considered.

Article 159- It is permitted to construct open corridors or staircases in the setbacks that are organizationally determined for the of buildings, provided that:

- A- It does not cover half of the legal setback and shall be from the construction side.

- B- not to use the corridors or staircases and what is under them for purposes other than those prescribed for them.

Article 160- It is permitted to construct supplementary buildings in the setback, provided that:

- A- The percentage of these buildings not exceed (5%) of the area of the plot of the land and that it does not exceed (50 square meters) for all uses except for industrial use (100 square meters) in any case in addition to the percentage allowed according to the provisions of this Regulation and that no It close more than half of the setback.
- B- Supplementary buildings are not allowed to be built in the front setback, except for the guard room and electrical rooms.
- C- Its height from the outside does not exceed (3) meters from the ordinary ground level.

Article 161- It is not permissible for any building or part of it to protrude over the building line or to erect an awning in the setback except in the following events:

- A- Architectural protrude: It includes a part of the building that is not used for making over purposes for the facades of buildings, protection from weather factors, and decoration works within a setback with a distance not exceeding (60 cm) from the building line, provided that it does not hinder movement and does not affect the architectural pattern.
- B- Entrance Canopy: The ceiling that covers part of the setback for the purposes of protection from weather factors, provided that its depth does not exceed two meters and its width is not more than (4 meters), provided that it should not be closed.
- C- Car shades and loading and unloading shades: it is allowed to set them up according to the regulatory provision for parking lots for cars and trucks.
- D- Protective Awnings: for the purposes of covering poles, machines, materials, and others, at a rate of (5%) of the land area, and that its area does not exceed (100 square meters) in any way, and that it does not close the entire setback.

Article 162 -A- The mezzanine floor is licensed as a secondary floor that is part of the commercial store or factory and connected directly to it, and can only be accessed through the floor belonging to it.

-B- The roof floor is licensed as part of the licensed floor in accordance with the provisions of this Regulation and is located above the last permitted floor and is used for building services such as elevator rooms, stair repeaters, heating and cooling, water tanks and solar energy usages, and it is not counted within the height or number of floors.

-C- It is permitted to establish cells to generate energy on the roofs of existing buildings and with the approval of the local committee, provided that the buildings are duly licensed and have an occupancy permit.

-D- The local committee approves the licensing of a collection pit within the permitted setback for the land owner and in a location that the committee deems appropriate, provided that it is at least two meters away from the boundary of the adjacent plot.

Article 163 – A- Vehicles parking shall not be required for the buildings that are built on plots of land that are only served by stairs or a corridor whose width is less than three meters.

-B- Uncovered or covered parking spaces for vehicles on the plot of land on which the building will be built must be provided, in accordance with the following conditions:

- 1- Any building shall not be licensed if the required number of parking lots is not provided for the entire permitted building on the plot of land, regardless of the areas required to be licensed.
- 2- The part of the parking lot is calculated as one full parking lot when calculating the number of parking spaces required under this Regulation.
- 3- The ground floor allocated for car parks shall be excluded from the determined height of the building, and it is allowed to use up to (25%) of its area as public services for the building.

-C- The minimum number of car parks that must be available for different uses is as shown below:

Zone/project	number of parking
Industrial	One parking lot for every (350 square meters) of production buildings and warehouses, one parking lot for every (50 square meters) for administrative buildings and offices, and one parking lot for loading and unloading for every (1000 square meters) of warehouse buildings.
Employees housing	One parking for each (600 square meters) of the total area of employees housing.
Truck parking	One parking space for each (1800 square meters) for lands with an area of more than five dunums and for the extra space only.

-C- The committee that exercises the powers of the Higher Planning Council determines the minimum number of parking lots required for any use that is not mentioned within the uses shown above.

-E- If the parking lots referred to in this Regulation are not available within the boundaries of the building or at its location, then the owner may allocate parking spaces for him in a plot of land or real estate adjacent to or opposite the building specifically by means of a legal allocation.

-F- The Master Developer shall secure or construct public parking spaces for vehicles in line with the master plan for the Zone.

-G- It is not permissible to use the parking lots for other than the purpose for which they are designated or to change the use capacity.

Article 164 - It is permissible to establish a gas station in areas of commercial and industrial use and multiple uses in accordance with the following conditions:

A- The area of the plot shall not be less than one thousand square metres, and the frontage shall not be less than (30 square metres).

B- That the road width of the frontage of the station adjacent to it is not less than (16 square meters).

C- Providing a front setback of not less than (10 m²) and rear and side setbacks of not less than (5 m²), and if the plot has certified regulatory provisions, the setbacks stipulated in these provisions must be complied with.

D- Allowing the construction of two floors at the station site, provided that:

1- The height of the building should not exceed 10 square metres.

2- The percentage of the building should not exceed (50%) of the plot area, including sheds and supplementary buildings.

E- The local committee may license 10% of the area of the station's land if said area is not less than two thousand square meters for the following uses:

1- Car wash.

2- Oil change.

3- Car electricity.

4- Selling car accessories.

5- Car tires and diffusers.

6- Automated teller machines.

7- Grocery store.

F- It is permissible to allocate part of the area of the station's land for the purposes of charging electric vehicles with energy.

G- Providing a public service toilet for men and another for women that is separate from the toilets designated for workers at the station.

H- Compliance with the legislations related to gas stations issued by the relevant authorities.

Article 165- Notwithstanding the provisions of this Regulation, the committee that exercises the powers of the Higher Planning Council has the right to license strategic investment projects that contribute to achieving sustainable development in the Development Zone in which the project will be established according to provisions decided by it for this project in accordance with its nature and requirements.

Article 166 - The canceled streets mentioned in the approved comprehensive plan shall not be treated as a remnant, with the exception of private properties not owned by the Master Developer of the Zone.

Article 167 - The Cities, Villages, Buildings Organizational Law, the regulations and instructions issued pursuant thereto shall be applied on all matters that are not provided for in this Regulation.

Provisions related to the retrieve of the lands in the Zone

Article 168-A- Upon termination of the Development Agreement concluded between the Ministry and the Master Developer by mutual consent or by litigation, or if it is terminated for any reason whatsoever, or as a result of the violation by the Master Developer of the provisions of the law, this regulation, and the Development Agreement, the Ministry shall submit to the Council of Ministers a request to issue a decision to retrieve lands of the Ministry from the Master Developer, provided that said request is accompanied by a list of plot numbers, a plan of lands to be retrieved, and the Development Agreement to be concluded with the new Master Developer of the Zone.

-B- The competent Directorate of Land Registration and Survey, upon a written request from the Ministry, shall record a reference therein for the non-disposal of the lands included in the retrieve request and shall attach the plans showing the location of said lands to cease any transactions in respect thereof starting from the date on which the Directorate of the Land Registration is notified with the same up until the completion of the retrieval procedures and the issuance of title deeds in accordance with the provisions of this Regulation.

Article 169 -A-1- The lands of the Ministry shall be retrieved from the Master Developer by a decision of the Council of Ministers based on the recommendation of the Ministry in accordance with the provisions of this Regulation without prejudice to the acquired rights of third parties that accrued to any part of said lands that were sold, leased or contracted in respect thereof with the registered enterprises in the Zone during the validity period of the Development Agreement concluded between the Ministry and the Master Developer.

-2- The decision of the Council of Ministers to retrieve the lands issued in accordance with the provisions of Clause (1) of this paragraph shall be published in the Official Gazette and in two local daily newspapers of the most widely circulated newspapers.

-B- Upon initiating the procedures for retrieving the lands from the Master Developer, the Ministry shall take all necessary measures to conclude a Development Agreement with a technically and financially qualified entity to be a Master Developer of the Zone that its lands or any part thereof will be retrieved unless the Ministry desires to cancel the developmental or free status of this Zone.

Article 170- After the issuance of the decision by the Council of Ministers to retrieve the lands of Ministry from the Master Developer, the Ministry shall:

- A- Submit a copy of the retrieval decision and a plan of the lands on which a decision was issued in respect thereof to the competent Directorate of Lands Registration to cancel the previous registration records and issue registration deeds in the name of the new Master Developer or the Ministry.

- B- Notify the Master Developer in writing to vacate the lands on which the decision was issued in respect thereof and to hand it back to the Ministry within (30) days from the date of notification.

Article 171 -A-1 Subject to the provisions of paragraph (D) of Article (19) of the Law and the compensations due to the Ministry, the lands shall be retrieved for the price on which it was purchased by the Master Developer less the value of the fines resulting from breaching the Development Agreement concluded for this purpose.

B-1- The real estate constructed by the Master Developer on the lands of the Ministry that has been retrieved shall be estimated at a price equivalent to its market value on the date of publication of the retrieval decision.

-2- For the purposes of implementing the provisions of Clause (1) of this paragraph, the term “real estate” means: constructions, erected buildings, and constructions on the structure, which is every unfinished building whose roof is erected on walls, columns, and buttresses.

-3- The person against whom the retrieval decision has been issued shall be obliged to return the land to its original status when it is handed back, including filling in any excavations he made on the land or removing any filling in it, unless the Ministry deems otherwise and in accordance with the public interest.

-C- The compensation assessment stipulated in this Regulation does not include any constructions or buildings added after the date of termination or expiration of the Development Agreement.

Article 172-A- The value of due compensation shall be estimated in accordance with the provisions of Article (171) of this Regulation through the Compensation Estimation Committee, which shall be formed within (30) days from the date on which the Ministry receives the land that has been retrieved, it shall include among its members three experts, where each of the Ministry and the developer shall appoint a representative therein and both appointed experts shall agree on the selection of the third expert to be the chair of the committee, and provided that all the members of the committee shall be with experience and competence.

-B- If the two appointed experts do not agree on the selection of the third expert within (15) days following the date of their appointment, or if the Master Developer does not appoint an expert to represent him within the period stipulated in Paragraph (A) of this Article, said expert shall be nominated by the Chief of Amman Court of First Instance.

-C- If any of the members of the Compensation Estimation Committee was unable to perform his task, or was not able to commence the same, or stopped performing it due to his incapacity, death, or any other reason, then a replacement shall be selected in accordance with the provisions of this article.

Article 173- The Compensation Estimation Committee shall conduct a physical survey to describe, in accurate and detailed manner, constructions and buildings built on lands of the Ministry that have been retrieved, and to scrutinize any documents or financial documents related to the Master Developer.

Article 174: The compensation report shall be prepared along with the supporting documents and data that were adopted for the issuance of said report, provided that they include, in particular, the following:

- A- The detailed report showing the standards, justifications and method of estimation, and the method of the manner under which the expertise was established, the statistical information related thereto, and the summary of the calculations.
- B- Data supporting the report, pictures and information about the land that was retrieved and the financial books of the Master Developer.
- C- Customs declarations and purchase invoices for the goods and the materials used in the construction of buildings and facilities.

Article 175 -A- The Compensation Estimation Committee shall complete the task of estimating the compensation within a period not exceeding (90) working days from the date of starting the procedures for this estimation, and if it did not complete it during said period for justifiable reasons, it may be extended for a similar period by a decision of the Minister.

-B- The Compensation Estimation Committee shall issue its decision by a majority vote of its members, and its decision shall be final after being certified by the Council of Ministers.

-C- The decision of the Compensation Estimation Committee stipulated in Paragraph (B) of this Article may be appealed to the Amman Court of Appeal within (30) days from the date of notification of the decision, and its decision shall be final.

Article 176- The fees of the experts appointed in accordance with the provisions of this Regulation shall be determined according to the standards issued by the Ministry for this purpose, and each of the Ministry and the Master Developer shall bear the fees of the expert that represents each one of them in the Compensation Estimation Committee, and the two parties shall equally bear the fees of the third expert.

Article 177-A- The compensation shall be paid to the Master Developer within (6) months from the date on which the assessment decision was certified by the Council of Ministers.

-B- The compensation provided for in Paragraph (A) of this Article shall not be paid to the Master Developer if he does not pay the financial obligations incurred by him, including taxes, fees, expenses, and revenues due to municipalities or to any government entity, provided that he submits a certificate proving the clearance of payment thereof, and otherwise said obligations shall be deducted from the original compensation after verifying its amount in writing from the relevant authority.

Article 178-A- If the agreement concluded between the Master Developer and the Registered Enterprise was mutually terminated or by litigation or terminated for any reason whatsoever or as a result of the violation by the Registered Enterprise of the provisions of the law and this Regulation, then the Master Developer shall retrieve the lands whose ownership has been transferred to the Registered Enterprise by a decision of the Council of Ministers based on the recommendation of the Ministry.

-B- The Master Developer shall submit a request to the Ministry to retrieve the lands accompanied therewith a list of the plot numbers and a plan of the lands required to be retrieved.

Article 179-A- The provisions stipulated in this Regulation related to the provisions and procedures for retrieving lands, estimating the compensation, the method of disbursement thereof, and the standards for determining the fees of experts in respect of the Master Developer's retrieval of the lands, which its ownership has been transferred to the Registered Enterprise.

-B- In this event the Compensation Estimation Committee shall be formed and chaired by an expert appointed by the Ministry and the membership of an expert appointed by the Master Developer and an expert appointed by the Registered Enterprise, provided that each of the Master Developer and the Registered Enterprise bear the fees of the expert appointed by each of them, and each of the Master Developer and the Registered Enterprise shall bear the fees of the expert appointed by the Ministry equally.

Article 180 -A- The Ministry shall coordinate with the Department of Lands and Survey and any relevant authority to set the necessary arrangements for the implementation of retrieval decisions in accordance with the provisions of this Regulation.

-B- The Department of Lands and Surveys shall not collect any fees in respect of retrieved lands in accordance with the provisions of this Regulation.

Investors Grievance

Article 181- A- The investor has the right to refer to the Ministry to submit a grievance application against any decision or procedure taken, or the Official Entity refrained from taking the same that affects the rights and guarantees of the investor specified in the relevant legislations or international agreements related to investment to which the Kingdom is a party thereto or the contracts concluded between the investor and the Official Entity.

-B- The investor may submit a grievance application within the periods stipulated in the international agreements related to investment to which the Kingdom is a party thereto or the contracts concluded between the investor and the Official Entity.

-C- It is not permissible for the investor to submit a grievance application if he challenged the same before the competent court, or initiated the procedures in accordance with alternative dispute resolution methods.

-D- The investor's submission of a grievance application in accordance with the provisions of this Regulation shall not be considered as an appeal by him before the competent courts or a resort to the methods of alternative disputes resolution, and the same shall not affect the Investor's rights stipulated in international agreements related to investment to which the Kingdom is a party thereto.

Article 182-A- The Minister shall form one committee or more called as(the Grievances Committee) chaired by the Secretary-General, the decision of its formation shall determine his deputy, its members, and a secretary who shall be responsible for organizing its agenda, record the minutes of its meetings, keep its entries, records, transactions, and applications submitted thereto , and follow up on the implementation of its decisions.

-B- It is conditional that the members of the committee be among the employees of the Ministry with expertise and specialization.

-C- The committee shall meet upon the invitation of its chairman on weekly basis or whenever the need arises, and its meeting shall be deemed legal in the presence of the majority of its members, provided that its chairman or his deputy is among them, and it shall take its decisions by the majority of the votes of its members.

-D- The chairman of the committee may invite any person of expertise and competence to attend the meetings of the committee without having the right to vote on its decisions.

Article 183-A - The committee shall be responsible for the following:

- 1- Considering grievance applications to verify the validity of the procedures taken or the decisions issued by the Official Entity or to verify the correct application of the legislations covering its work and that it does not violate international agreements related to investment to which the Kingdom is a party thereto and contracts concluded between said entities and the investors.
- 2- Studying the impediments facing the Economic Activity and taking the necessary measures to solve the same.

-B- In carrying out its duties, the committee shall carry out the following powers:

- 1- Classification of grievance applications.
- 2- View documents, files, entries and correspondence related to the grievance application.
- 3- Request clarification from the Official Entity or the investor about any matter related to the grievance application.
- 4- Hold meetings in the presence of representatives of the Official Entity and the investor to observe their views.
- 5- Determine the impediments facing the Economic Activity that are addressed in the grievance application and make its recommendation thereof to the Minister to address the Official Entities to solve the same.
- 6- Take the necessary measures and coordinate with the relevant Official Entities to settle the dispute subject matter of the grievance.
- 7- Recommend to the Official Entity to reconsider the procedure or the decision taken subject matter of the grievance application, or submit a recommendation to it to take a decision that it should have taken in accordance with the relevant legislations or international agreements related to investment to which the Kingdom is a party, thereto or the contracts concluded between the investor and the Official Entity, if it appears to the Committee the accuracy of the grievance application and the Official Entity is convinced thereof.
- 8- Submit the necessary report regarding the grievance to the Minister in order to take any procedure or to take the appropriate decision to settle the dispute.
- 9- Submit a monthly report to the Minister that includes a summary of the work of the Committee, the grievances and the decisions issued during said period, and the Minister must submit said reports on a quarterly basis to the Council.
- 10- Any other tasks assigned to it by the Minister.

-C- A special register for grievance applications shall be established at the Ministry, provided that each application is given a serial number according to date of submission, and the applicant shall be given a notice thereof.

-D- The Ministry shall publish on its website a summary of the quarterly reports submitted by the committees regarding their work.

Article 184 -A- The Committee shall, within two working days, urgently consider the grievance application in any of the following events:

- 1- If the nature of the procedure or decision taken against the investor significantly affects progress of the Economic Activity or its productivity or leads to suspension of its business.
- 2- If the legislations of the Official Entity provides for specific periods that may be missed for the investor to file an appeal before competent court.

-B- The Official Entity shall respond to the grievance application submitted in accordance with the provisions of paragraph (A) of this Article within a period not exceeding (3) working days from date of receiving of application.

Article 185 -A- In events other than those stipulated in paragraph (A) of Article (184) of this Regulation, the Committee shall, within a period not exceeding (10) working days from the date of submitting the grievance application, issue any of the following decisions:

- 1- Announce its refusal to consider the subject of the grievance application due to applicant exceeding the legal period stipulated in the relevant legislations of the Official Entity, if the legislations of the Official Entity provide an opportunity for the investor to submit objection before that authority or because it is being considered by a competent judicial, arbitration or investigative body.
- 2- Direct the investor to submit his objection in accordance with procedures specified in the legislations of the Official Entity and the necessity to exhaust the methods of objection thereof, if the legislations of the Official Entity provide the opportunity for the investor to submit the objection before it.
- 3- Accept grievance application and proceed with its initiate procedures in accordance with instructions issued for this purpose.

-B- After taking any of the decisions referred to in paragraph (A) of this Article, the secretary of the committee shall:

- 1- Present the grievance application and its attachments to the Minister.
- 2- Refer the recommendation of the committee or its decision to the Official Entity to take necessary action.
- 3- Notify the decision and recommendation issued by the method specified by the applicant within two working days from the date of its issuance.
- 4- Follow up the implementation of the decisions and recommendations of the committee with the Official Entity.

-C- The Minister shall submit to the Prime Minister the grievance applications that he deems necessary to be presented to the Council of Ministers to take the necessary decision in this regard.

Article 186 -A- The procedures for considering grievance applications or any of the documents and information submitted or disclosed during the meetings held in accordance with the provisions of this Regulation, including waivers made by the investor or the Official Entity, may not be invoked before any court, arbitral tribunal, or any other entity.

-B- The members of the committee and any person invited to attend the meetings of the committee shall be prohibited from disclosing any information related to the grievance to any person without the written approval of the Official Entity and the investor.

The General Registry for The Economic Activities

Article 187 -A- An electronic general registry shall be established in the Companies Control Department called as (the General Registry for the Economic Activities Registered and Licensed in the Kingdom), in which the data related to the economic activities and any amendments thereto or legal actions in respect thereof shall be recorded.

-B- Each economic activity subject to registration shall be assigned a national number, and it shall be used for all official purposes and means.

-C- The Companies Control Department shall carry out the management of the public registry, follow up on updating its data, and keep documents and data related to the economic activities.

Article 188- The public registry aims to:

- A- Meet the directives of the government towards comprehensive digital transformation.
- B- Improve the time needed to obtain accurate and timely data for the registered and licensed economic activities.
- C- Facilitate access to data for Official Entities and provide statistics and accurate reports for the purpose of taking proper decisions.
- D- Enhance the Kingdom's economic competitiveness and attracting more investments.
- E- Provide information and reports on the economic activities and its development .

Article 189- A- It is possible through the registry to inquire about vocational licenses through the trade name, the trader's name (individual or partner), the national establishment number, the economic activities, the commercial objectives, or the reports that include statistics on:

- 1- The most licensed economic activities.
- 2- The total number of licenses according to the economic activity.
- 3- The total number of licenses according to the economic activity sector.
- 4- The total number of licenses according to the legal form of establishment.

-B- The Minister of Industry , Trade and Supply may issue the necessary instructions for the work, management and maintenance of the public registry.

-C- The Ministry and any official entity have the right to access and review the electronic public registry.

Article 190 -A- The Companies Control Department shall coordinate with the official authorities that undertake the registration or licensing of the economic activities in the Kingdom to achieve the smooth exchange of data and information to achieve integration between the relevant systems.

-B- The Companies Control Department may conclude memorandums of understanding with the relevant official authorities for the purposes of achieving the objectives of establishing the public registry and implementing the required coordination between them.

General Provisions

Article 191- The Ministry may adopt electronic means in conducting its transactions with Official Entities, Master Developers and Registered Enterprises, including access to a common information base.

Article 192 - Every event arising from the application of the provisions of this Regulation that is not stipulated therein shall be referred to the Council of Ministers based on the Minister's recommendation to take the appropriate decision in this regard.

Article 193- The Minister issues the necessary instructions to implement the provisions of this Regulation, including the following:

- A- Register the Master Developer as a Registered Enterprise.
- B- Adjust the status of the Enterprises operating in Development Zones and Free Zones.
- C- Determine the amount of the charges that the Ministry collects in return for the services it provides, including:
 - 1- Services provided to the Registered Enterprises, including renewal of the registration certificate and granting and renewing the license.
 - 2- Service charges for the registering the Investment Funds.
- D- Procedures for registering the Enterprises, and cancellation and amendment of its registration.
- E- The Economic Activities that are allowed for the Enterprises be perform in each Zone.
- F- Conditions and procedures for registering foreign companies in the Free Zone.
- G- Establishing and licensing logistic centres.
- H- Duties of the Registrar and the procedures followed by him to implement the provisions of this regulation.

- I- The assignment of the shares in the Investment Funds by the partners and the procedures related thereto.
- J- Conditions of licensing the managing partner.

Article 194- The following regulations shall be repealed, provided that the instructions and decisions issued pursuant thereto shall remain in force until they are amended, repealed, or replaced by others in accordance with the provisions of this Regulation:

- A- Organizing and Licensing the Construction in the Development Zone and the Free Zone Regulation No. (15) of 2019.
- B- Investors Grievance Regulation No. (163) of 2019.
- C- The Establishment of the Development Zones and Free Zones Regulation No. (31) of 2016.
- D- Organizing the Investments of Non-Jordanian Regulation No. (77) of 2016.
- E- Retrieving the Lands in the Development Zones and Free Zones Regulation No. (92) of 2016.
- F- The customs procedures in Development Zones Regulation No. (12) of 2016.
- G- Income Tax Reduction in Least Developed Regions Regulation No. (44) of 2016.
- H- Investment Window Regulation No. (32) of 2015.
- I- Investment Incentives Regulation No. (33) of 2015.
- J- The Sales tax in the Development Zones and Free Zones Regulation No. (120) of 2015.
- K- Organizing the Investment Environment and Registration of Enterprises in the Development Zones and the Free Zones Regulation No. (129) of 2015.
- L- Labour and Employment in the Development Zones and Free Zones Regulation No. (18) of 2014.
- M- Organizing the Customs Procedures in the Free Zones Regulation of No. (62) of 2012.

Table No. (1)

The Economic Activities covered under the Comprehensive Investment Service

1. Industry sector.
2. Hotel and touristic establishments.
3. Cities of entertainment and recreation
4. Tourist Restaurants
5. Agriculture and livestock sector.
6. Hospitals and Specialized medical centers.
7. Call centers.
8. Scientific research centers and scientific laboratories.
9. Information technology services.
10. Entrepreneurship and innovation sector.
11. Conference and exhibition centers.
12. Artistic and media production and film industry.

(2) Table No.

No.	The Services for the Comprehensive Investment Services
-1	Issuing sectorial / health licenses
-2	Issuing sectorial/agricultural licenses
-3	Issuing sectorial/tourist licenses
-4	Issuing sectorial licenses / media commission
-5	Registration of Sole Proprietorship
-6	Issuing environmental / licenses, excluding medium and high risk
-7	Clearance / income and sales tax
-8	Registration of a company for the first time
-9	Registration of Trade Names
-10	Issuing site approval for food establishments
-11	Issuing health certificates for exportation purposes for food factories
-12	Issuing a letter of validity of the good manufacturing certificate for factories and medical supplies and cosmetics
-13	Granting a residence permit to investors, members of the board of directors, occupants of administrative and technical jobs, their family members, and employees of the registered enterprise.
-14	Approving the employment of non-Jordanians in administrative and technical jobs that require specialized non-Jordanian skills at a percentage not exceeding 25% of the total number of employees.
-15	Approving the increase of the percentage of employing non-Jordanians in the administrative and technical jobs that require specialized skills to no more than 40% in the event that it is not possible to provide Jordanian employees for said jobs.
-16	A request to ease restrictions on ownership, participation, or shareholding, or to add new objectives to the restricted economic activities
-17	Registration of a registered enterprise in the Development Zones
-18	Renewing the registration of a registered enterprise in the Development Zones
-19	Cancellation of the registration of a registered enterprise in the Development Zones
-20	Obtaining a license to perform economic activity in the Development and Free Zones
-21	Renewing a license to perform economic activity in the Development and Free Zones.
-22	Cancellation of the license to perform economic activity in the Development and Free Zones.
-23	Application to stop the registration of a registered enterprise in the Development Zones.
-24	Application to re-activate the registration of a registered enterprise in the Development Zones
-25	Application to stop the license of enterprise in the Development Zones.
-26	Application to re-activate license to perform economic activity in the Development Zones.
-27	Transferring a project site in the Development and Free Zones
-28	Amending the name in the Development Zones
-29	Transferring license ownership in the Development Zones
-30	Adding a new site or activity to the registration certificate of the enterprise in the Development Zones.
-31	Renewal of the purchase mechanism /income and sales tax
-32	Application to amend the name of the establishment
-33	Transferring of ownership of the project
-34	Exiting application with guarantee
-35	Application for sale and purchase
-36	Application for opening new branches
-37	Application for transferring fixed
-38	Parcelization a plot of land within the Development and Free Zones
-39	Parceling, combining and consolidating of plots of lands in the Development and Free Zones
-40	Parceling, combining and consolidating of a remnant in the Development and Free Zones

-41	Issuing an organizational site plan in the Development and Free Zones
-42	Parceling of a building in the Development and Free Zones
-43	Occupancy permit in the Development and Free Zones
-44	Refunding the construction deposits for the occupancy permit in the Development and Free Zones
-45	Renewal of membership with the Amman Chamber of Industry
-46	Registration with the Amman Chamber of Industry
-47	Renewal of registration with the Amman Chamber of Commerce
-48	Amendment in the Amman Chamber of Commerce
-49	Registration with the Amman Chamber of Commerce
-50	A construction permit for an existing building in the Development and Free Zones
-51	A construction permit for proposed building in the Development and Free Zones
-52	Issuing a construction license for expansion or addition in the Development and Free Zone
-53	The service of issuing a license for renewable energy projects in the Development and Free Zones
-54	The service of amending the name of floors in the Development and Free Zones
-55	The service of amending the usage of a licensed building in the Development and Free Zones
-56	Extension of an antenna power cable service in the Development and Free Zones
-57	The service of requesting a temporary electricity meter in the Development and Free Zones
-58	Renewal of occupancy permit service in the Development and Free Zones
-59	The service of objecting to a licensing decision in the Development and Free Zones
-60	Summons and complaints applications
-61	Granting or renewing an investor residence permit
-62	Granting or renewing a residence permit for the family of the investor
-63	Transferring of residence permit of the investor
-64	Transferring of residence permit of the employee
-65	Residence separation
-66	Cancellation of residence permit
-67	Granting an entry visa to the family of the investor
-68	Granting entry visas to relatives of the investor
-69	Granting an entry visa to a party from the company
-70	Extension of temporary residence
-71	Visa renewal
-72	Granting a recommendation for a temporary passport
-73	Issuing a class (B) investor card
-74	Issuing a replacement for a lost/damaged/mistaken investor family card, category (A + B)
-75	Issuance of a replacement for a lost/ damaged/ material error A class investor card
-76	Issuing a replacement for a lost/damaged/material error class B investor card
-77	Issuing a replacement for a lost/damaged/material error C class investor card
-78	Issuing a class A investor card
-79	Issuing a class C investor card
-80	Renewal of the investor family card, category (A + B)
-81	Renewal of a class C investor card
-82	Renewal of a class A investor card
-83	Renewal of a class B investor card
-84	Issuance of Investor Family Card Service (A + B)
-85	Suspending an investor card or an investor family card
-86	Purchasing remnant in the Development and Free Zones

-87	Changing the status of usage in the Development Zones
-88	Transferring of ownership/Department of Lands and Survey
-89	Estimating the compensation due to changing the nature of land usage, amending the provisions of construction, or exceeding the legal quarter in the Development and Free Zones.
-90	Objections to the amendments in the Development and Free Zones
-91	Amending the provisions of constructions in Development and Free Zones
-92	Creating, parceling or canceling a street in the Development and Free Zones
-93	Register an investment fund
-94	The service of obtaining a single approval
-95	The service of granting permanent residency for a period of 5 years in return for purchasing a real-estate worth 200,000 Dinars
-96	Application for approval of transferring project site
-97	Application for approval of a financial leasing
-98	Renewal of the license of exempted vehicles

Table No. (3)

Restricted Economic Activities			
No.	Economic Activity	The entity responsible for the restricted economic activity/accreditation entity	Restricted Economic Activities
1	Weapons and war machines	Council of Ministers Ministry of Interior	1. Manufacture of war machines of all kinds. 2. Arms and ammunition industry. 3. Explosives industry.
2	Legal Services	Bar Association	1. Lawyers' offices. 2. Legal Consultation offices.
3	Financial Auditing	Ministry of Industry, Trade and Supplies Auditors Association	1. Accounting audit offices. 2. Auditing companies. 3. Tax consultancy offices.
4	Financial Services	The Central Bank of Jordan	1. Banks. 2. Exchange offices. 3. Stock Exchange offices. 4. Deposit insurance.
5	Insurance and reinsurance	The Central Bank of Jordan	1. Insurance companies. 2. Reinsurance companies.
6	Tourism and travel agents	Ministry of Tourism and Travel Ministry of Awqaf, Islamic Affairs and Holy Sites	1. Travel and tourism offices 2. Hajj and Umrah services offices.
7	Engineering services	Engineers Association	Engineering offices.
8	Land Transportation Services	Land Transport Regulatory Commission	1. Transportation of passengers. 2. Transportation of goods and containers on the roads.
9	Radio and Television Broadcasting Services	Media Commission	1. Terrestrial television broadcasting. 2. Satellite television broadcasting.

			<p>3. Radio broadcasting.</p> <p>4. Re-broadcasting radio or television broadcasts.</p> <p>5. Technical production and distribution</p>
10	Mining Services	Energy and Minerals Commission	<p>1. Quarries.</p> <p>2. Crushers.</p> <p>3. Cement.</p> <p>4. Phosphates.</p> <p>5. Coal mining.</p> <p>6. Oil extraction.</p> <p>7. Potash extraction.</p> <p>8. Other extraction activities.</p>
11	Security and Protection Services	Ministry of Interior	<p>1. Armed guard services.</p> <p>2. Unarmed guard services.</p>
12	Basic Education Services	The Ministry of Education	<p>1. Kindergarten.</p> <p>2. Private schools.</p> <p>3. Educational centers.</p>
13	University Education Services	Ministry of Higher Education and Scientific Research	<p>1. Universities.</p> <p>2. Intermediate community colleges.</p> <p>3. Institutes.</p>
14	Economic Activities Related to Aviation	Civil Aviation Regulatory Commission	<p>1-Air transportation of passengers and cargo.</p> <p>2-Air ambulance services.</p> <p>3-Air navigation and air guidance services.</p>

			<p>4-Ground services at the airport.</p> <p>5-Ground handling agent.</p> <p>6-Air freight forwarder.</p> <p>7-A regular agent for air freight.</p> <p>8- A regular agent for air mail.</p> <p>9-Rental of aircraft and air transport equipment.</p> <p>10-Supervising agent for charter and private aircraft services.</p> <p>11-Airworthiness Maintenance Department.</p> <p>12-Training and qualifying flight attendants.</p> <p>13-Flying and piloting training.</p> <p>14-Renting balloons and helicopters for picnics.</p> <p>15-Clubs for gliding, air games and recreational air activities.</p> <p>16- Operating a civil airport open for public and private use.</p> <p>17-Aircraft maintenance.</p> <p>18-Manufacture of rubber tires for vehicles, equipment and machines, except for renewal.</p> <p>19-Manufacture of guidance devices for navigation and aviation.</p>
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			<p>20-Aircraft industry.</p> <p>21-Manufacture of spare parts for aircraft and other auxiliary equipment.</p> <p>22-Manufacture of ground equipment for flight training.</p>
15	Customs Clearance	Jordanian Customs Department	<p>1. Customs clearance services.</p> <p>2. Customs consulting services.</p>
16	Fuel Supply Services	<p>Ministry of Energy and Mineral Resources</p> <p>Jordan Petroleum Refinery Company</p>	<p>1. Gas stations.</p> <p>2. Gas distribution centers.</p> <p>3. Fuel distribution.</p>
17	Telecommunications Services	Telecommunications Regulatory Commission	<p>1. Wire & wireless telecommunications.</p> <p>2. Internet services.</p>
18	Health Services	Ministry of Health	<p>1. Medical and dental clinics.</p> <p>2. Hospitals.</p> <p>3. Laboratories.</p> <p>4. Medical or health centers.</p> <p>5. Physiotherapy.</p> <p>6. Pharmacies</p>
19	Electricity services	Electricity Regulatory Commission	<p>1. Electricity generation.</p> <p>2. Electricity distribution.</p>
20	Power Generation	<p>Ministry of Energy and Mineral Resources</p> <p>Energy and Minerals Regulatory Commission</p>	<p>1. Non-renewable energy.</p> <p>2. Renewable energy.</p>
21	Publishing and Distribution Services	Media Commission	<p>1. Presses.</p> <p>2. Newspapers, periodicals and magazines.</p>

			3. Publishing and distribution houses.
22	Construction Contracting Services	The Ministry of Public Works and Housing Jordanian Construction Contractors Association	Construction contractors of all classifications.

Table No. (4)

Prohibited Economic Activities	
1	Manufacturing, storing or trading in radioactive or nuclear materials or materials harmful to the environment.
2	Manufacture, storing or trading in dangerous, narcotic or toxic substances, except for the ones required for the industry authorized to be established pursuant to the relevant legislations.
3	Printing banknotes and stamps and making metal coins.
4	Production of and trading in active biological and genetic material.
5	Manufacture and production of cigarettes, tobacco and molasses tobacco.
6	Any other activities that are prohibited in accordance with the legislations in force.

Table No. (5)

No.	The Service
1	Hotel services, camp sites, and other short-term accommodations, including furnished apartments and pensions.
2	Restaurants, bars, and canteens.
3	The following land transportation services: - A - Passenger transportation by cable elevators (cable cars). B - Passenger transportation by buses and tourist buses.
4	Car rental with drivers.
5	Tourism offices services represented in domestic tourism, ticket sales commission and outgoing tourism profit margin.
6	Tourist car rental.
7	Computer services and related activities.
8	Research and development services.
9	Commercial activities.
10	Sports and recreational activities.
11	Service activities.

Table No. (6)

Type of excess	Unit	Fee in dinars for residential areas and employees housing	Fee in dinars for commercial areas and exhibitions	Fee in dinars for light industries, crafts and warehouses	Fee in dinars for medium industries and large factories	Fee in dinars for agricultural establishments	Fees in dinars for mixed-use buildings that include two or more uses and logistical services (addition)	Fees in dinars for tourism, entertainment, hotels and resorts
Front, rear and side setbacks	Square meters	40	150	60	60	20	50	100
on the percentage	Square meters	30	110	100	100	5	40	50
on the floor ratio	Square meters	30	100	100	100	5	30	50
construction size	Cubic meters	30	80	80	80	5	30	20
Exceeding the percentage of slanders and shadowed construction	Square meters	20	50	40	20	10	20	30
Parking fees	per car	800	800	800	800	250	800	800