# Regulating the investment environment

Until Last Update

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# نظام رقم 7 لسنة 2023 (نظام تنظيم البيئة الاستثمارية لسنة 2023) وتعديلاته

حتى التعديل بموجب نظام معدل لنظام تنظيم البيئة الاستثمارية

عدد المواد : 194 تاريخ السريان : 2023-02-12

**- Article 1**

These Regulations shall be cited as the Investment Environment Regulation for the year 2023 and shall come into force on the date of its publication in the Official Gazette

**- Article 2**

a- The following words and expressions wherever mentioned in these Regulations shall have the meanings ascribed thereto hereunder unless the context indicates otherwise:

The Law : The Investment Environment Law

The Ministry : The Ministry of Investment

The Minister: The Minister of Investment

Project : The Economic Activity governed by the provisions of this Law .

Expansion: the addition to the project of new fixed assets including production lines machinery equipment or devices or the increase of the capacity or the production capacity provided that such addition leads to an actual increase in the production capacity or the operational capacity of the project by at least five (5) % of fixed assets after depreciation

Development: Carrying out qualitative improvements to the Project by replacing or modernizing the existing fixed assets prior to development or by introducing new technology smart systems digital solutions or modern technologies or through the implementation of research and development activities with the aim of raising operational efficiency or improving the quality of the product or service or the reduction of its operating cost

Production Inputs The materials used in the production of commodities produced by Economic Activities do not include production inputs.

Production Inputs: The materials consumed or required for production and not included in the formation of Goods or Services.

Actual Operation The date of the first Tax Invoice for the sale or supply of a service or product

License Requirements The technical health regulatory environmental and public safety conditions that must be met by whoever conducts the Economic Activity in accordance with the relevant legislations

Entry of Goods : The import by the Registered Establishment of Goods from outside the Kingdom or their entry from the local market into the Zone in accordance with the provisions of this Regulation and the instructions issued pursuant thereto .

Exiting the Goods The Registered Establishment exports the Goods from the Zone outside the Kingdom or introduces them to the local market in accordance with the provisions of this Law and the instructions issued pursuant thereto.

Public Warehouse : The Closed Building constructed by the Master Developer or the open yard he provides within the Free Zone to store Goods for the account of third parties .

Depositor : The person under whose name the goods to be stored in the free zone are shipped or the person to whom the goods are legally transferred

Construction Project : Any of the construction works such as buildings roads bridges tunnels infrastructures renewable energy projects site planning and others and any related works such as design execution operation maintenance and supervision thereof in accordance with the provisions of this System and the instructions issued pursuant thereto

Ministry Lands: Lands registered in the name of the Ministry in the Zone and whose ownership has been transferred to the Master Developer in accordance with the provisions of the Development Agreement concluded for this purpose.

Master Developer Lands The lands whose ownership has been transferred from the Master Developer to the Registered Establishment in accordance with the terms and conditions set forth in the Agreement concluded for this purpose

Partnership Agreement The written agreement concluded by the partners to establish an Investment Fund regulating its affairs and performing its activities and regulating the relationship between the partners and any of the data and matters stipulated in these Regulations

The Registrar : The Investment Funds Registrar at the Ministry .


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b - Definitions stipulated in the Law shall be adopted wherever stipulated in this Regulation unless the context indicates otherwise .

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**- Article 3**

2026-06

a- The Economic Activities benefiting from the Comprehensive Investment Service shall be determined in accordance with Schedule No. 1 attached hereto

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b - The services to be provided through the Comprehensive Investment Service shall be determined in accordance with Schedule No. 2 attached hereto .

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c- The Council of Ministers upon a justified recommendation from the Minister may amend any of the two schedules referred to in paragraphs (a) and (b) of this Article.

d- For the purposes of determining the nomenclature of economic activities and services at all official entities the national classification of economic activities approved by the Council of Ministers shall be approved based on the International Standard Classification of Economic Activities.

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**- Article 4**

2023-02

a) The Investor shall submit an application for the Comprehensive Investment Service provided that he pays the service charges determined pursuant to the instructions issued for this purpose.

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b - The Ministry shall send an electronic notification to the applicant confirming receipt of the application through the comprehensive investment service .

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c- The Ministry shall within two working days from the date of receipt of the application notify the Investor of the fulfillment of the requirements to obtain the requested service or the completion of the missing requirements in his application specifying those requirements and the period within which he must submit them in case he fails to do so the application shall be considered as rejected

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d- The Ministry shall refer the completed application to the Commissioner of the Official Entity and notify him of the need to issue the appropriate decision within 15 working days from the date of the notification sent to the investor of the completion of the application otherwise the delay in response at the expiry of this period shall be deemed an automatic approval for the completion of the transaction.

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e The Ministry shall issue the automatic approval referred to in paragraph (d) of this Article.

**- Article 5**

a- The Relevant Official Entities shall abide by the following:

1- Designate one or more authorized persons to follow up on the submitted applications and issue a decision in their regard to perform the tasks related to the Universal Investment Service provided that the rejection decision is justified

provide the Commissioner with electronic systems data information permits licenses receipts manuals forms and papers related to his work

3- determine and publish all License requirements and their classifications the necessary grant periods and procedures and the fees and charges to be collected pursuant to the legislations in force on the Comprehensive Investment Services Portal with a commitment to update them on an ongoing basis

4- Classification of licenses and the conditions for their granting including licenses granted upon application submission and subsequently audited by the official authority

5- Notify the Ministry before revocation, withdrawal or suspension of any License in case the License relates to Economic Activities covered by the Universal Investment Service

6- Designate one or more employees to assist the Commissioner in discharging his duties within a period not exceeding 10 working days from the date of receiving a request from the Ministry to that effect

7- Follow up the implementation of the economic activities benefiting from the Comprehensive Investment Service in coordination with the Ministry.

b- For the purposes of implementing the provisions of paragraph 1 of paragraph (a) of this Article the Official Entity shall nominate three qualified employees to assume the duties of the Commissioner within a period not exceeding (10) ten working days from the date of receipt of an application from the Ministry.

c- The Official Entity may replace the Commissioner after notifying the Minister in writing at least (5) working days in advance.


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d- The Minister for justified reasons may request the Official Entity to replace the Commissioner or any of his assistants and the Official Entity must appoint a replacement within a period not exceeding 3 working days from the date of the request

e- The Commissioner's term of employment with the Ministry shall be two years renewable for a similar period subject to the Ministry's approval.

f- The Commissioner and his assistants shall during the performance of their duties abide by the rules and regulations related to regulating the work of the Regulatory Unit concerned with the Comprehensive Investment Service including working hours and performance indicators in order to ensure the speed and accuracy of the completion of transactions that fall within the Universal Investment Service and the efficiency of performance

g- The Commissioner shall submit to the Ministry reports that include the results of his work and what has been accomplished for the purpose of facilitating investment procedures.

h- The mechanism of regulating the work of the Commissioners of the Official Entities at the Ministry and naming them shall be determined pursuant to instructions issued by the Minister for this purpose.

**- Article 6**

The authorized representative of the official entity shall meet the following conditions:

a- He shall be experienced and specialized and be familiar with the work of the Official Entity he represents and the technical skills related to the duties assigned to him within the Comprehensive Investment Service

b- He must be conversant with the legislation regulating the work of the official entity he represents and the legislation related to investment

c- He must be an employee of the first category and of not less than a second grade or an equivalent grade


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d- The nature of his work at the official entity he represents is commensurate with the tasks assigned to him related to the comprehensive investment service

**- Article 7**

a The Commissioner shall be prohibited from committing any of the following acts under penalty of legal accountability pursuant to the provisions of the legislation in force and this Regulation :

1 Failure to decide on the applications submitted within the time limits specified in these Regulations

2- Violation of the provisions of the Law and these Regulations

3 Any act that undermines public morals or morals or is likely to offend the reputation of the Ministry or the official entity he represents

4- Disclosing any information related to the Universal Investment Service that has been classified as confidential.

5- Violation of the Code of Employment Conduct

b) In addition to the disciplinary penalties stipulated in the Human Resources Management System in the Public Sector the Commissioner may be penalized in case of committing any of the violations mentioned in paragraph (a) of this Article by deduction or suspension of any sums of money granted to him by the Ministry

**- Article 8**

Subject to the provisions of the Law and this Regulation and the legislation in force The following data related to the Economic Activity shall be considered confidential and the Delegate of the Official Entity must maintain the confidentiality of it:

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

b - Contracts related to the Economic Activity .

c- accounts for the costs of operating and managing the Economic Activity


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d- The audited final financial statements

e any information that the investor requests not to be published in writing .

**- Article 9**

2023-02

Subject to the allowances prescribed by law and the provisions of these Regulations The Ministry shall collect the fees and charges in accordance with the legislations of the official authorities and shall transfer them to the Ministry.

**- Article 10**

2023-02

Restrictions relating to ownership participation or participation in Economic Activities shall not apply to:

a Project Company established pursuant to the provisions of the Law on Partnership Projects between the Public and Private Sectors

b - Public shareholding companies and economic activities that were registered before the entry into force of the provisions of this Regulation .

**- Article 11**

2026-06

A non-Jordanian and a legal person registered outside the Kingdom may own or contribute or participate in any of the following economic activities with a percentage of less than (50%)

a- Retail and wholesale trade including distribution services import and export with the exception and with the approval of the Minister of goods and products of his economic activity exclusively

b- The following services:

1- Engineering services and consultancy

2 Construction contracting and related services


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3- Brokerage with the exception of brokerage and financial intermediation carried out by banks and financial services companies.

4- Services of commercial agents and intermediaries

5- Food and drink catering services excluding tourist restaurants and what is provided in hotels and hostels

c- The following transport services and related clearing services:

1 Maritime transport and its ancillary services

a) transport passengers and cargo except for transport on vessels owned by non-Jordanians

b - the marine survey

c Supplying ships

d- The services of sea freight intermediaries.

e services of shipping agents

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 - Services for the transport of passengers and goods by road

c- Goods transport services and agencies inspection and services of freight brokers

**- Article 12**


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The Council of Ministers may upon a justified recommendation by the Minister relax the restrictions on owning participation in the economic activities stipulated in Article 11 of this Law or by adding any of the economic activities mentioned in that Article to an existing project


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**- Article 13**

2026-06

A Non-Jordanian is prohibited from owning shares or participating in whole or in part in the following economic activities:

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1 - Stone saws

2- Investigation and security services

3 Protection and guarding services and training in their work

4- Clearing services subject to paragraph (c) of Article (11) hereof.

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5 - The import and maintenance of firearms and ammunitions and their maintenance

6- Special shooting activities

7- Trafficking in importing and using fireworks

8- Bakeries of all kinds

b- The handicrafts and handicrafts that non-Jordanians are not allowed to practice shall be determined pursuant to instructions issued for this purpose.

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**- Article 14**

2026-06

a- Fixed assets and production inputs and supplies and spare parts required for carrying on the Economic Activity shall be exempted from customs duties by virtue of a decision issued by the Minister

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b- Fixed assets production inputs and inputs and spare parts required for the conduct of the Economic Activity shall be subject to sales tax at the zero rate by virtue of a decision issued by the Minister in accordance with the schedule issued pursuant to paragraph (b) of Article (9) of the Law.

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c- The Minister shall form a committee or more from the employees of the Ministry and the Concerned Entities for the purpose of studying the applications submitted for obtaining the exemptions and incentives stipulated in paragraphs (a) and (b) of this Article and submitting its recommendations to the Minister

D- If the investor does not wish to benefit from customs exemptions he may subject his imports to customs duties according to the customs tariff schedules or the provisions of the commercial agreements to which the Kingdom is a party

**- Article 15**

a The Minister shall issue the decision referred to in Article 14 of this Regulation within 15 working days based on the actual needs of the Licensed Economic Activity for the quantities of fixed assets production inputs inputs and spare parts required for its establishment expansion or development

b- The materials exempted pursuant to paragraph (a) of this Article shall be brought into the Kingdom or purchased locally within a period not exceeding three (3) years from the date of issuance of the exemption decision.

c- The Minister may upon the recommendation of the committee formed in paragraph (c) of Article 14 of these Regulations for justified reasons related to the nature and scale of the project approve the following:

1- Extension of the exemption for a similar period

2- Extend the exemption for a third time for an additional one year period.

d- The quantities exempted pursuant to the provisions of this Law shall be subject to subsequent audits by the Customs Department and the Income and Sales Tax Department

**- Article 16**

a- The Investor shall inform the Ministry in writing immediately upon completion of the installation and preparation of the fixed assets for carrying on the Economic Activity.

b- The Investor may re-export or clear the fixed assets locally in accordance with the legislations in force without notifying the Ministry thereof.


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c- The investor with the approval of the Ministry may:

1- Purchasing fixed assets through financial leasing

2- Opening other branches or transferring his economic activity from one region to another in the Kingdom.

3- Transfer of the ownership of the Economic Activity to any other Investor provided that the Economic Activity continues to benefit from incentives and exemptions provided that the Investor to whom the ownership has been transferred continues to engage in the same activity and the Investor is substituted with the rights and obligations arising from the Economic Activity

D- During the validity period of the exemptions granted to him pursuant to Article 9 of the Law and by virtue of a decision issued by the Minister upon the recommendation of the committee formed in accordance with the provisions of paragraph (c) of Article 14 of this Regulation the Investor may amend the list of fixed assets and production inputs and spare parts necessary for the exercise of its Economic Activity and for which exemption was previously approved

**- Article 17**

2023-02

a- The Investor may not sell assignment dispose or use the fixed assets and exempted production inputs and spare parts pursuant to Article 9 of the Law for purposes other than the Economic Activity or for purposes other than that for which the exemption is granted otherwise the Investor must pay taxes fees fees and fines In accordance with the provisions of the legislation in force.

b in case the exempted fixed assets are pledged by the investor The creditor shall provide the Ministry with a letter issued by the pledgee stating that the pledged fixed assets are exempted.

**- Article 18**

2026-06

The provisions of exemption or reduction of the Due Income Tax referred to in Article 10 of the Law shall apply to the following Economic Activities and Projects:

a- Industry

b - Agriculture and Livestock


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c Hospitals

d - Specialized medical centers

e - hotel and tourist establishments .

f - Cities of amusement and recreation

g- Call Centers

h- Information Technology

i - Scientific research centers and laboratories

j - artistic and media production and film making

k- Convention and exhibition centers

l- transporting distributing and extracting water gas and petroleum derivatives by using pipelines

m Air transport maritime transport and railways

n Education

O- Creative industries activities and those which depend on creativity innovation and intellectual property as a main source of value and include the following:

1- Cultural heritage activities including traditional cultural expressions such as handicrafts celebrations and culinary arts cultural sites including monuments libraries and heritage archives and others

The arts including the visual arts such as painting sculptures chandeliers and photography and recreation activities and the arts including live concerts theater dance performances puppet shows circuses live events festivals and other arts

3- Media including audio visual content such as films music concerts television and cinema productions modern media including sports digital electronic games digital content advertising digital marketing artificial intelligence virtual reality augmented reality (and the web) social media broadcasting and publishing and printed media such as books and newspapers and other means.

4- National creativity including design services including architectural design product design fashion design industrial design creative advertising services brand building marketing and other services


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**- Article 19**

The following economic activities and projects shall be exempted from the income tax exemption or reduction provisions stipulated in Article 10 of the Law:

a- Activities of the Registered Establishment in development zones and free zones

b- Industries related to ores of phosphate potash uranium and their derivatives and any other natural ores determined by the Cabinet with the exception of the cement and fertilizer industries

c- Generate electricity with the exception of that generated by renewable energy.

d- Economic activity that is exempt or not subject to income tax pursuant to the Income Tax Law

**- Article 20**

The less developed regions which shall enjoy exemption or reduction from income tax shall be determined according to the following schedule:

Areas Category A The Qasbat Jerash Brigade is from Jerash Governorate The Deir Alla District is from Al Balqa Governorate and the Basira Brigade is from Tafileh Governorate

Class B areas of Al Hasa District from Tafileh Governorate Northern Badia District and Umm Al Qateen District from Mafraq District Petra District and Adrah District from Ma'an District Giza District Muwaqqar District from Capital Governorate and Kasbah Ajloun District from Ajloun Governorate


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Areas Category (C) Tafila Qasbah of Tafileh Subha District Balmaa Hawsha District of Mafraq District Ain Al Basha Brigade of Al Balqa Governorate Northern Shouna Village of Irbid Mujib District of Karak Qazas Al Asimah Karak District of Amrak Governorate

**- Article 21**

The Economic Activities and Projects mentioned in Article 18 of this Law shall enjoy exemption or reduction from the due Income Tax as follows:

a- Exemption from income tax due for a period of five (5) years from the date of effective operation if exercised in Zones Category A

b- Reduction by 75% of the income tax payable for a period of five (5) years from the date of effective operation if exercised in zones category (b).

c- Reducing the income tax by 50% for a period of five (5) years from the date of effective operation if exercised in zones category (c).

**- Article 22**

a- Economic activities and projects stipulated in Article 18 of this Law employing at least 250 Jordanian workers shall be exempted from the income tax due for a period of four (4) years from the date of actual employment and a reduction in income tax due at the rate of 50% for the year following .


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b- For the purposes of benefiting from the exemption or reduction mentioned in paragraph (a) of this Article it is stipulated that the required number of manpower be maintained throughout the financial year.

c- Where the Project or the Economic Activity mentioned in paragraph (a) of this Article is transferred to Category (A) zones in accordance with the provisions of Article (20) of this Law the exemption prescribed for that zone shall only be granted for the remaining period

**- Article 23**

In order for a project or an Economic Activity to enjoy a tax exemption or a reduction in it pursuant to the provisions of Article 10 of the Law the following conditions must be met :

a- To be licensed in accordance with the legislation in force

b- He must submit documents proving the location of the project or the exercise of the Economic Activity.

c- He must not have benefited during the preceding five years from any tax incentives pursuant to previous legislation including the legislation regulating income tax regardless of the change of ownership

**- Article 24**

a- The Minister shall form a committee to look into the applications submitted to benefit from the provisions of exemption or reduction from the Due Income Tax and the recommendation thereof shall be issued to the Minister regarding the exemption or reduction within fifteen (15) working days from the date of receipt of the completed application of the requirements.

b- The decision to exempt or reduce the payable income tax shall take effect for the fiscal year in which the income tax is due and in which the decision for exemption or reduction was issued .

**- Article 25**


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If the Economic Activity is transferred from one region to another in accordance with the category of regions mentioned in Article (20) of this Law the Economic Activity shall enjoy exemption or reduction from the income tax prescribed for the region to which it is moved for the remaining period

**- 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 in a manner that does not affect fair competition:

a- The Economic Activity that employs at least (350) Jordanians:

Exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the Resolution

2- Contributing to the cost of the Electricity Bill or allowing it to be subtracted from the receivables due on the Economic Activity of the Official Entity at the rate of (50%) for a period of five (5) years from the date of the Resolution 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 the taxes on buildings land and the regulatory royalties due on Economic Activity by 50 percent for a period of five (5) years from the date of the Resolution

4- Allow deduction of the costs of constructing the Infrastructure Services delivered by the Investor to the Economic Activity from the accounts payable by the Investor to the Official Entity within five (5) years after the date of actual operation provided that:

a- The Project shall be effectively operational within three (3) years from the date of the Resolution

b- substantiate the actual value of the costs of constructing the infrastructure services through the audited final financial statements

b- The Economic Activity that employs Jordanian female workers at least (50%) of the total workforce provided that the number of Jordanian female workers is not less than:

1- A reduction of (50%) of the rent for lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the decision.


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2- Contributing to the cost of the Electricity Bill or allowing it to be subtracted from the receivables due on the Economic Activity of the Official Entity at the rate of (50%) for a period of five (5) years from the date of the Resolution 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 the taxes on buildings land and the regulatory royalties due on Economic Activity by 50 percent for a period of five (5) years from the date of the Resolution

c- Economic activities targeting export markets by no less than (50%):

Exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the Resolution

2 Contributing to the cost of the Electricity Bill or allowing it to be subtracted from the accounts payable by the Economic Activity of the Official Entity at a rate of 50% for a period of five (5) years from the date of the Resolution provided that the Cabinet determines upon the recommendation of the Incentives and Exemptions Committee the entity that will bear this contribution

3- Reducing the buildings and land taxes and regulatory royalties due on Economic Activity by 50 percent for a period of five years from the date of the Resolution provided that at least 20 Jordanian workers are employed.

Exemption at the rate of (50%) from land registration fees and real estate sale tax on which the Economic Activity will be established provided that at least (20) Jordanian workers are employed.

d- Economic activities with local added value at a rate not less than (50%):

Exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the Resolution

2- Contributing to the cost of the Electricity Bill or allowing it to be deducted from the accounts payable by the Economic Activity of the Official Entity at a rate of 50% for a period of five (5) years from the date of the Resolution provided that the Cabinet shall determine the entity to be borne by the Incentives and Exemptions Committee upon the recommendation of the Incentives and Exemptions Committee

3- Reducing the buildings and land taxes and regulatory royalties due on Economic Activity by 75% for a period of five (5) years from the date of the Decision provided that at least (10) Jordanian workers are employed.

4- Exemption at the rate of 50% from the fees of land registration and the sale tax of the real estate on which the Economic Activity will be established provided that at least (10) Jordanian workers are employed.


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e- Economic activity aimed at the transfer of knowledge and technology and digital transformation:

Contribute to the cost of the Electricity Bill or allow it to be subtracted from the accounts payable by the Economic Activity of the Official Entity at the rate of (50%) for a period of five (5) years from the date of the Resolution provided that the Cabinet shall determine upon the recommendation of the Incentives and Exemptions Committee the entity that will bear this contribution.

2- Reducing the buildings and land taxes and regulatory royalties due on Economic Activity by 75% for a period of five years from the date of the Decision provided that at least ten Jordanian workers are employed.

f- Strategic Economic Activities

Exemption at the rate of 75% of the sale price of the lands owned by the Public Treasury for the purpose of establishing the Economic Activity provided that the project is operated within 3 years from the date of the decision and may be extended if the nature of the project so requires

2 An exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the Resolution

3- Contributing to the cost of the Electricity Bill or allowing it to be deducted from the receivables due on the Economic Activity of the Official Entity at the rate of 50% for a period of five (5) years from the date of the Resolution provided that the Cabinet shall determine upon the recommendation of the Incentives and Exemptions Committee the entity that will bear this contribution.

4- Exemption from buildings and land taxes and regulatory royalties due on Economic Activity for a period of 10 years from the date of the Decision provided that at least 25 Jordanian workers are employed.

Exemption at the rate of (50%) from land registration fees and property sale tax on which the Economic Activity will be established provided that at least 25 Jordanian workers are employed.

6- Allow deduction of the costs of constructing the Infrastructure Services delivered by the Investor for the Economic Activity from the United Nations to the Official Entity within five (5) years after the date of actual operation provided that:

a- The Project shall be effectively operational within three (3) years from the date of the Resolution

b- substantiate the actual costs of establishing infrastructure services through the audited final financial statements

G - Partnership projects between the public and private sectors registered in the National Registry of Government Investment Projects


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Exemption at the rate of 50% of the sale price of the lands owned by the Public Treasury for the purpose of conducting the Economic Activity provided that the project is operated within 3 years from the date of the decision and the extension may be extended if the nature of the project so requires

2- Exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the decision.

3- Contributing to the cost of the Electricity Bill or allowing it to be deducted from the accounts payable by the Economic Activity of the Official Entity at the rate of 50% for a period of five (5) years from the date of the Resolution provided that the Cabinet upon the recommendation of the Incentives and Exemptions Committee determines the entity that will bear this contribution.

4- Exemption from the buildings and land taxes and the regulatory royalties due on the Economic Activity for a period of 10 years from the date of the Decision provided that at least 25 Jordanian workers are employed.

5 - Exemption at the rate of 50% from the fees of land registration and the tax on the sale of the real estate on which the Economic Activity will be established provided that at least (25) Jordanian workers are employed.

6- Allow deduction of Infrastructure Services costs delivered by the Investor to the Economic Activity from the accounts payable by the Investor within five (5) years after the date of effective operation provided that:

a- The Project shall be actually operational within three (3) years from the date of the Resolution

b- substantiate the actual costs of establishing infrastructure services through the audited final financial statements

c- Economic activities targeting the Parties and areas of poverty and the development and service of the local community:

1- Exemption at the rate of (50%) from the sale price of the lands owned by the Public Treasury for the purpose of establishing the Economic Activity provided that the project is operated within 3 years from the date of the decision and may be extended if the nature of the project so requires

2 An exemption from the rent of lands owned by the Public Treasury for the purpose of establishing the Economic Activity for a period of five (5) years from the date of the Resolution

3- Contribute to the cost of the Electricity Bill or allow it to be deducted from the accounts payable on the Economic Activity to the Official Entity at a rate of 50% for a period of five (5) years from the date of the Resolution provided that the Cabinet upon the recommendation of the Incentives and Exemptions Committee determines the entity that will bear this contribution.


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4- Exemption from buildings and land taxes and regulatory royalties due on economic activity for a period of 10 years from the date of the decision provided that at least 25 Jordanian workers are employed.

5- Exemption of 50% from registration fees and sale tax of the real estate on which the Economic Activity will be established provided that at least 25 Jordanian workers are employed.

6- Allow the costs of constructing the infrastructure services delivered by the Investor to the Economic Activity to be deducted from the accounts payable by the Investor to the Official Entity within five (5) years after the date of actual operation provided that:

a- The Project shall be effectively operational within three (3) years from the date of the Resolution

b- substantiate the actual value of the infrastructure services construction costs through the audited final financial statements


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**- Article 27**

2023-02

a- The number of Jordanian Workers in Economic Activity shall be determined based on the statements issued by the General Organization for Social Security provided that at least four (4) months have elapsed since the registration of Jordanian workers with the General Organization for Social Security on the date of submitting the application for obtaining incentives exemptions and additional benefits provided Continuity of the required number

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b- The volume of the investment shall be determined based on the economic feasibility study prepared by one of the competent authorities locally or internationally.

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c- The Economic Activity shall annually submit all documents necessary to prove that it continues to meet the standard under which the incentive exemption or advantage is granted.

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d- Infrastructure services shall include streets and passages as well as electricity and telecommunications networks and water and sewage systems.

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e- The guarantees and provisions for the control of compliance with the standards and conditions of exemptions and the benefits and incentives granted pursuant to the provisions of Article 13 of the Law and these Regulations shall be determined on the basis of principles approved by the Incentives and Exemptions Committee

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**- Article 28**

2026-06

a- An Activity shall be deemed a Strategic Economic Activity if the following two conditions are met together

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1 At least one of the criteria stipulated in paragraph (b) of Article 13 of the Law has been met

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

a- Agricultural and information technology activities with investments in excess of 7 million dinars

b - Renewable energy transport and logistics activities with investments in excess of (20) million dinars

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c- Industrial tourism activities educational and health services whose investments exceed 50 million dinars

d- Other economic activities whose investments exceed 75 million dinars

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b- The Parties and Areas of Poverty will be determined according to the classification mentioned in Article (20) of this Regulation and according to the following bases:

The economic activity established in one of the zones of category (A) must have an investment volume of not less than one million dinars

2 The economic activity established in one of the zones of category (b) must have an investment volume of not less than two million dinars

The economic activity established in one of the zones of category C must have an investment volume of not less than three million dinars

c- The approved economic activities for the purposes of developing and serving the local community and projects aimed at transferring knowledge and technology digital transformation and entrepreneurship and innovation projects will be determined as determined by the Incentives and Exemptions Committee after coordination with the concerned entities

d- For the purpose of determining the local value added or the exporting percentage of the Economic Activity the audited final financial statements prepared in accordance with the International Financial Reporting Standards (IFRS) shall be adopted.

**- Article 29**

a- The establishments registered in development zones and free zones and industries related to phosphates potash and uranium and their derivatives and any other natural ores determined by the Cabinet shall not benefit from the provisions of Article 13 of the Law except for the manufacture of cement and fertilizers.

b- Economic Activities in case they meet any of the criteria referred to in Article 13 of the Law shall be exempted from the incentive to contribute to the cost of Energy if the bill of the Operational Cost of Energy exceeds (20%) of the total Operational Cost


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**- Article 30**

a The resolution granting incentives exemptions and additional benefits shall include the following :

The total financial ceiling of the total incentives exemptions and fringe benefits

receivables due to the official entity from which the Economic Activity is allowed to be deducted and the mechanism and period of deduction

b- The incentives exemptions and additional benefits granted under each criterion must not exceed (20%) of the investment volume.

c- If the Economic Activity fulfills more than one criterion in accordance with the criteria specified in the Law the incentives exemptions and additional benefits granted shall be increased by 10 percent of the investment volume for each additional criterion

d If the Economic Activity uses recycling or is considered as a pioneering innovation project or a small and medium enterprise or the environment protection and transition to a green economy the incentives exemptions and additional benefits granted shall be increased by ten (10%) of the investment volume.

**- Article 31**

The Council of Ministers upon the recommendation of the Incentives and Exemptions Committee may grant any economic activity of special economic importance in any region of the Kingdom any necessary incentives exemptions or privileges thereof .

**- Article 32**

a The exemptions privileges and incentives provided pursuant to the provisions of Article 13 of the Law shall apply to new projects or to the expansion or development works of existing projects .

b For the purposes of obtaining the incentives exemptions and additional benefits stipulated in Article (26) of this Regulation the Investor must submit an application accompanied by the documents determined by the Minister pursuant to a decision issued by him for this purpose.


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**- Article 33**

The investor may upon request submitted to the Ministry employ non Jordanian workers at a percentage not exceeding (25%) of the total number of his employees in administrative and technical jobs that require specialized skills according to the following bases:

a- Non-Jordanian workers who engage in professions that are scarce in terms of their availability in the Jordanian labor market and contribute to the training and upgrading of Jordanian workers

b- Non-Jordanian workers with scarce experience in the fields of research development and quality operation and maintenance of modern technology specialized devices equipment and machines of all categories and specializations

c- Non-Jordanian labor that contributes its expertise and knowledge by transferring technology knowledge and expertise to the Jordanian market

d- Non-Jordanian workers with expertise and competencies that contribute to the promotion and increase of investments that generate job opportunities for Jordanians.

e- Non-Jordanian workers with the expertise and competencies required to conduct and operate the Economic Activity

**- Article 34**

a- If the qualified Jordanian manpower is not available to work in administrative and technical jobs that require specialized skills the investor may raise the percentage mentioned in Article 33 of this Law to no more than (40%) of the total number of his employees upon an application submitted to the Ministry attached Provides evidence that it has advertised such jobs on its website and has published a clear advertisement in two local daily newspapers of the most widespread circulation and on any job posting website that includes the following elements:

The nature of the vacancies available to him

The qualifications required to fill each of these vacancies

3- The period specified for submitting employment applications shall not be less than two weeks.

The address for sending employment applications


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b- An Investor may not request an increase in the percentage of non-Jordanian labor before the expiry of the period specified in paragraph 3 of paragraph (a) of this Article.

c- The investor must submit a written declaration stating that no Jordanian manpower possessing the specialized skills has applied for the administrative and technical job

**- Article 35**

The applicable legislation shall apply with respect to the work permit fees that must be paid

**- Article 36**

a The application for a single approval set forth in Article 14 of the Law must meet the following conditions:

1 The Economic Activity must be a Strategic Economic Activity in accordance with the provisions of paragraph (a) of Article 28 of this Law

2 for the Economic Activity to adopt one of the types of companies stipulated in the Companies Law for the duration of the project .

3 The investor must not have been convicted of an economic crime in violation of the provisions of the Economic Crimes Law or of a fraud or money laundering crime pursuant to a final decision within the Kingdom or abroad .

b- The following documents shall be attached to the submitted application:

1 Evidence of the financial solvency of the investor

2- A general plan of the project prepared by one of the competent local or international competent authorities in a manner commensurate with the nature of the project.

3- An economic feasibility study for the project and an economic impact study prepared by a competent authority

4- A specific timetable for the implementation of the project.

5- Undertaking to comply with all requirements and conditions related to the Project Activity in accordance with the legislation in force

6- A bank guarantee in the amount of (2%) of the expected volume of investment issued by a bank operating in the Kingdom according to the form specified by the Ministry.

c- An Economic Activity shall be granted a grace period of not more than (3) three years for the purpose of fulfilling the conditions of Strategic Economic Activity as of the date of granting it a single approval.

**- Article 37**

2026-06

a The Minister shall form a committee to study the applications submitted for obtaining a single approval and it shall submit its recommendations to the Minister within a period not exceeding fifteen (15) working days from the date of submitting the application fulfilling the conditions and requirements stipulated in Article (36) hereof.

b-1 The Minister shall submit a recommendation regarding the application for a single approval to establish a project to the Incentives and Exemptions Committee to take the appropriate decision in this regard and in case the committee decides to approve the application it shall submit its recommendation to grant the approval to the Council of Ministers

2 In case the Cabinet approves the construction of the project the period during which the project must be actually operated shall be determined by its decision .

c- The Council of Ministers may for justified reasons upon the recommendation of the Incentives and Exemptions Committee based on the recommendation of the Minister extend the period referred to in paragraph (b) of this Article.

d- The Council of Ministers upon the recommendation of the Incentives and Exemptions Committee based on the recommendation of the Minister may cancel any single approval granted pursuant to the provisions of these Regulations in case of breaching the approval requirements pursuant to instructions issued for this purpose

e The Incentives and Exemptions Committee shall determine the service allowance payable for a single approval .

**- Article 38**

2023-02


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To ensure that the investments of any investor inside and outside the Free Zone are not affected by changes in the legislative and regulatory provisions and for the purposes of implementing Article (15) of the Law:

a- The volume of the investment shall be determined through final financial statements audited by an external auditor

b- The number of Jordanian workers in the project shall be determined through a statement issued by the Public Institution for Social Security provided that at least (250) Jordanian workers have been continuing their contributions to the Public Institution for Social Security for a period of not less than four months.

**- Article 39**

2023-02

The following entities may establish or contribute to investment funds:

a- the private sector

b - the Government and official public institutions and public institutions .

**- Article 40**

2023-02

Investment funds shall be divided into the following types:

a- Private investment funds owned by the private sector

b - Public Investment Funds wholly owned by any of the entities referred to in paragraph (b) of Article 39 of these Regulations

c- Mixed investment funds in which the Government or official public corporations or public corporations or public investment funds contribute with the private sector


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**- Article 41**

A special register called the “Investment Funds Register” shall be established at the Ministry in which investment funds shall be registered with sequential numbers according to their type and registration date and shall include amendments and changes thereto.

**- Article 42**

a) The Public Investment Funds shall be established by virtue of a resolution of the Council of Ministers specifying the objectives of the Fund and its capital provided that its objectives do not include the sale of lands prior to their development.

b The Public Investment Fund shall be registered in the Register after the issuance of a Cabinet decision approving its establishment .

c- The capital of the Public Investment Fund shall consist of the following:

1 movable and immovable public funds whose ownership the Council of Ministers decides to transfer to it .

2- Amounts provided for in paragraph 1 of this paragraph that the Cabinet of Ministers approves for the Fund to be capitalized

d- The capital of the Public Investment Fund may be limited to immovable property.

e The Public Investment Fund and in order to achieve the goals and objectives for which it was established and with the approval of the Cabinet may do the following :

1 establish wholly owned companies to implement development projects and transfer some of its assets thereto

2 establish companies in partnership with the private sector to implement specific projects

3- Shares or participates with existing companies

f- The Public Investment Fund may not dispose of the immovable property the ownership of which was transferred to the Public Investment Fund prior to its development except for their presentation as in kind contributions in the cases provided for in paragraph (e) of this Article.

g- The Public Investment Fund may with the approval of the Council of Ministers enter into contracts with any financially and technically qualified entity to manage it or invest its funds.


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h- The provisions relating to the management of the Public Investment Fund and the exercise of its activities and all related affairs shall be regulated pursuant to instructions issued by the Council of Ministers for this purpose.


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**- Article 43**

2023-02

a- Mixed investment funds shall be established pursuant to a partnership agreement between the Government or an official public corporation or a public corporation or a public investment fund and any entity from the private sector

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b- The 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.

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c- The Mixed Investment Fund shall be registered in the Register after the issuance of the Cabinet Decision approving the Partnership Agreement.

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d The Partnership Agreement shall include at a minimum the following :

1 The name of the fund its term and the purpose of its establishment

The categories of partners and the conditions they must meet

3- The rights, duties and obligations of the partners.

The capital of the Fund and the contributions of the partners therein and their types the minimum amount of the contribution and the manner and time of payment thereof

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5- Determine the percentage of in-kind contributions and estimate their value from the capital of the Fund provided that in-kind contributions if any are limited to the Government official public institutions public institutions and the Public Investment Fund

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6- The manner in which the Fund is managed and the decisions taken therein.

7- Dividend distribution policy of the Fund

Subject to the provisions of this Article and the Partnership Agreement referred to therein the provisions of Articles 46 47 48 49 50 51 52 and 53 shall apply to the Mixed Investment Fund and (54) of these Regulations.

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**- Article 44**

2023-02

a The 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 included in the Partnership Agreement and the Application for Registration:

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1- Managing Partner: one or more legal persons managing and conducting the business of the Private Investment Fund He shall be jointly and severally liable for the debts and obligations of the Private Investment Fund in his own funds.

2- Shareholding partner: a natural or legal person who only participates to contribute to the capital of the Private Investment Fund without the right to participate in its management or the exercise of its activities He shall not be liable for the debts and obligations of the Private Investment Fund except to the extent stipulated in the Partnership Agreement and the provisions of these Regulations.

b in the event of several founding partners managing the Private Investment Fund At least one of the founders must be registered in the Kingdom in accordance with the legislation in force and have a chosen domicile and domicile in the Kingdom

c- It is not required that the Managing Partner be licensed to manage Investment Funds at the time of registration of the Private Investment Fund provided that its status will be rectified after the registration of the Private Investment Fund in accordance with instructions issued for this purpose.

**- Article 45**

2026-06

a- The capital of the Special Investment Fund shall consist of the partners' paid or unpaid cash contributions provided that the Partnership Agreement shall specify the provisions related to the manner and timing of payment provided that the capital of the Fund shall not be less than fifty million Dinars.

b - The cash contribution of the share of a Joint Stock Partner may not be less than one million Dinars and does not include the funds provided by the joint partner or partners as a loan .

c - The cash contribution of the managing partner 's share may not be less than one hundred thousand Dinars .

d- The partners' cash contributions shall be deposited in a special account in the name of the Investment Fund at a Jordanian bank within the period specified in the Partnership Agreement.

**- Article 46**

2023-02


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a The Partnership Agreement shall regulate the rights and duties of the managing partner and the contributing partner in the Private Investment Fund provided that they include the following matters :

Determine the term of the Fund if it is for a definite term .

The powers and duties of the Managing Partner and its obligations related to the management of the Fund and its liability towards the Fund and third parties

The mechanism and quorum of the partners meetings and the method of voting on the resolutions thereon

4- The procedures for the entry of new partners and the exit or withdrawal of any of the existing partners and the procedures for assignment

5- Procedures and dates for transferring cash contributions

Determining the categories of contributions to the partners the conditions for their increase and the legal consequences of non payment of cash contributions by the partners their respective rights and priorities upon liquidation and any other rights privileges and restrictions

7- determine the allocations and the mechanism for distributing the profits of the Fund among the partners.

8- determine the provisions for the delegation of powers of the managing partner and the mechanism of delegation thereof.

9 determine the possibility for the Fund to obtain financing from third parties or partners and determine the financial ceilings or ratios and the procedures to be followed

10 The financial allowances accrued to the managing partner and the mechanism of payment thereof

11 The names of the managing partners authorized to sign on behalf of the Fund

12- determine the organizational structure of the Fund', s management and all matters related to the organization of its operations and management and the mechanism for making special decisions

13 Cases of pledging the shares of the partners and their terms and conditions

14 cases of amendment and expiration or termination of the Partnership Agreement the procedures related thereto and the legal effects thereof

b- The Partnership Agreement shall be governed by the Jordanian Law and the Amman Court of First Instance shall have jurisdiction to hear any disputes that may arise therefrom unless the Partnership Agreement otherwise provides or an arbitration clause

c- Any person may become a partner in the Special Investment Fund by joining the Partnership Agreement if the Partnership Agreement so permits and in accordance with the provisions of the Partnership Agreement

d- The accession of the new partner shall be effected by signing the partnership agreement or any appendix thereto or an additional copy thereof with the managing partner subject to the approval of the Notary Public

e The Partnership Agreement shall be drawn up in the Arabic language and may be translated into any other language and in case of divergence of texts the provisions contained in the Arabic language shall apply .

**- Article 47**

2023-02

أ- تعتبـر الأعمـال والتصرفات التـي يقـوم بـهـا الشـريك المـدير باسـم صـندوق الاستثمار الخـاص ملزمـة لـه فـي مواجـهـة الـغيـر الـذي يتعامـل مـع الصندوق بحسـن نـيـة بغـض النظـر عـن أي قيـد يـرد فـي اتفاقيـة الشراكة مـع بـقـاء الشريك المـدير مسؤولا عـن جميع الأعمال والتصرفات التـي قـام بـهـا أثنـاء توليه إدارة الصندوق .

b) If the Private Investment Fund is managed and operated by more than one managing partner the decisions shall be taken by the majority unless otherwise provided in the Partnership Agreement with all the managing partners remaining jointly and severally liable for the partners

c- The Managing Partner shall bear the legal and penal responsibility for any document issued by the Managing Partner and any minutes or certificates issued by the Managing Partner regarding the decisions of the Private Investment Fund shall be considered evidence of the validity of such decisions

**- Article 48**

2023-02

a Shareholding Partner shall not participate in the management of the Private Investment Fund by acting in its name or representing it or incurring obligations thereon Otherwise his actions and acts shall be binding on the Fund against bona fide third parties and the Shareholding Partner shall be liable towards the Fund and the other partners for any damages caused to it as a result of such acts


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b Notwithstanding the provisions of paragraph (a) of this Article none of the following cases or actions shall be considered as participation in the management of a Special Investment Fund by a participating partner:

be a partner shareholder or member of the board of directors or management board of the managing partner or have a contractual relationship with the managing partner or be an agent or employee of the fund or of the managing partner

2 provide consultations or grant approvals to the Managing Partner regarding the management of the work of the Fund in accordance with the Partnership Agreement

3 reviewing or discussing the financial statements of the Fund

4- Approval or rejection of the amendments to the Partnership Agreement

5 to attend the meetings of the Managing Partner .

6 - perform any act required by the Partnership Agreement

be a partner employee agent agent or consultant having any direct or indirect relationship with any of the companies in which the Fund contributes

**- Article 49**

2023-02

a) The shareholding rights of the Managing Partner shall be assigned pursuant to a Deed of Assignment with the consent of the remaining Managing Partners if they are more than one and the effects thereof shall be ascertained at the Registrar and issued with a certificate thereof

b 1 The assigning managing partner shall replace the assigning managing partner and the assigning managing partner shall not be liable for any obligations prior to its joining as a managing partner in the Private Investment Fund

2 The assigning managing partner shall continue to be liable for the obligations of the Fund incurred prior to the date of its exit as a managing partner unless otherwise agreed in writing between the assigning managing partner and the creditor of the obligations


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c) A Contributing Partner may by deed assign its shareholding rights in the SIF in whole or in part subject to the written consent of the Managing Partner prior to the assignment Assignment shall have its effect upon its registration and authentication with the Registrar and the issuance of a certificate to that effect.

**- Article 50**

to the Special Investment Fund at any time and in accordance with the procedures specified in the Partnership Agreement To distribute to the Partners any proceeds revenues or sums derived from its activities or investments provided that the managing partner undertakes to ascertain the ability of the fund to meet its obligations and to indemnify the creditors in case they are affected as a result of such distribution and without prejudice to the capital

**- Article 51**

A Private Investment Fund may not guarantee any of its partners or guarantee their obligations and may not lend to partners or third parties

**- Article 52**

The Managing Partner shall maintain under penalty of perjury a register of the registration of the security and pledge rights granted by the partners at the place of business of the SIF provided that the register is duly notified of the details of such register and any change thereto.

**- Article 53**

The operations of a Private Investment Fund shall be subject to audit and oversight by the Registrar or upon the request of partners who own at least 25% of the value of the contributions to the Investment Fund and the Registrar may choose an auditing body pursuant to external instructions issued for this purpose

**- Article 54**


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a The Partnership Agreement shall contain provisions relating to liquidation .

b- A Special Investment Fund shall be deemed to have been terminated for any of the reasons stipulated in the Partnership Agreement in the event of liquidation The liquidator shall be appointed by the Minister of Investment at the expense of the Fund and the liquidation shall take place under the supervision of the Ministry and the provisions of paragraph (a) of this Article shall apply to it.

c- A Private Investment Fund under liquidation shall retain its legal personality until its liquidation to the extent and procedures required for liquidation in which case the managing partner', s authority to manage the Fund', s business shall cease to exist.

**- Article 55**

The Council of Ministers may upon the recommendation of the Incentives and Exemption Committee grant any additional incentives to the Economic Activities in which the Investment Fund invests in accordance with the provisions of Article 13 of the Law and these Regulations .

**- Article 56**

An Operating Branch of a Foreign Investment Fund registered outside the Kingdom may be registered in the Register of Investment Funds and allowed to carry out its activities and operations in accordance with the instructions issued for this purpose .

**- Article 57**

The Zone shall be established in accordance with the provisions of the Law on lands owned by the Public Treasury or on lands owned privately

**- Article 58**

The Zone shall be established on the lands owned by the Public Treasury


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a- Based on the technical financial and economic feasibility studies required for the establishment of the Zone to be conducted by the Ministry for this purpose

b based on an application submitted by a qualified legal person

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**- Article 59**

2026-06

The Master Developer of the zone constructed on lands owned by the Public Treasury shall be selected according to any of the following methods:

(a) submitting a bid

b- Inviting bids

c- Offer or negotiate directly with any party whatsoever with the approval of the Council of Ministers upon the recommendation of the Minister.

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**- Article 60**

2023-02

The following criteria shall be taken into consideration when constructing the Zone:

a- The geographical location of the Zone and its competitive advantage and the need for development of the Site and the surrounding community and the availability or cost of the infrastructure elements reaching the boundaries of the Site

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b- The expected impact of the Free Zone’s contribution to providing job opportunities and achieving economic and social development in the Kingdom

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c- The suitability of the site area for the economic activities to be practiced

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

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the expected effects of the economic activities to be carried out on the site of the area to be constructed and the possibility of achieving such activities for the comprehensive development of the surrounding local communities

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f- the potential environmental impacts of economic activities in the Area and on the surrounding community and the extent to which such activities are consistent with land use environmental policies legislations and standards related thereto

g- The financial and technical capacity and experience of the Master Developer in the management and development of the Zone

**- Article 61**

2023-02

a) a committee to be named (the Committee for Establishing Development Zones and Free Zones) shall be formed by a decision of the Minister with expertise and specialization in the Ministry under the chairmanship of the Ministry's Secretary General It shall study the establishment of development zones and free zones submitted to the Ministry and submit its recommendations thereon to the Minister

b- The Committee may with the consent of the Minister seek the assistance of representatives of the Ministries Government Departments the Related Entities and any expert on behalf of the local community in the area required to be established

c- The Minister shall designate an employee of the Ministry as the secretary of the committee stipulated in paragraph (a) of this Article to organize the committee's agenda record the minutes of its meetings keeping its records records and transactions and follow up the implementation of its recommendations

d- The Minister shall issue the necessary instructions for the implementation of the provisions of this Article specifying therein the number of members of the Committee its duties the method of holding its meetings and taking its decisions recommendations and all its affairs

**- Article 62**

2026-06

A legal person wishing to establish a development zone or a free zone on lands owned by the Public Treasury or privately owned lands must submit an application to the Ministry including a description of the site area and coordinates and activities to be practiced in the zone accompanied by the following:

a) an up-to-date master plan for the site and the master plan related to land use

b- Legal nature of the acquisition of the site In case the land on which the area will be built is not a Public Treasury the applicant must submit a title deed of such lands or a lease contract or a statement authorizing him to use or exploit the site


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c- The nature of the economic activities required to be conducted in the Free Zone and the relevant economic feasibility study

d- The main components and elements of the Development Plan and its phases.

e the general design scheme of the area to be constructed including the services to be provided

f- a statement of the facilities and infrastructure elements existing on the site and required to be introduced

g - The timetable for establishing the Zone and preparing it for the purpose of its exploitation .

h- The employment plan and the marketing and promotion plan for the Zone

i The initial environmental impact study

j An undertaking by the applicant to observe environmental health and public safety and security standards

k) documents that prove the financial and technical ability and experience of the applicant for development

**- Article 63**

a- The Ministry shall verify that the application for establishing the Zone completes the required documents and drawings and may assign the applicant to provide it with any additional information or studies it deems necessary within the period specified in its resolution issued in this regard

b- The Ministry shall refer the application after it meets the requirements stipulated in this Regulation to the Committee stipulated in Article (61) hereof to study it and submit the necessary recommendations in this regard to it.

c- The Committee shall study the request and submit its recommendations based on it to the Minister.

d If the Minister decides to reject the application or if it becomes evident during the negotiation stage with the applicant that an agreement has not been reached he shall inform the applicant of his decision along with the reasons

**- Article 64**

If the Minister accepts the Committee s recommendation to establish the Zone on lands owned by the Public Treasury he shall submit his recommendation to the Council of Ministers to take the appropriate action in this regard .

b After the issuance of the Cabinet decision approving the establishment of the Zone on lands owned by the Public Treasury the following shall be done:

1 Negotiate a Development Agreement with the Developer who submitted the Application in accordance with the provisions of paragraph (c) of Article 59 of these Regulations.

2 after selecting the Developer in accordance with the provisions of any paragraphs (a) and (b) of Article (59) of these Regulations The Development Agreement shall be prepared and submitted to the Cabinet for approval thereof.

c - If the request relates to the establishment of an area on privately owned lands the Minister shall submit his recommendation with approval to the Council of Ministers attached with it a draft development agreement .

**- Article 65**

a The right of the Master Developer to manage and develop the Free Zone shall be subject to the terms of the Development Agreement concluded between the Master Developer and the Ministry in accordance with the provisions of the Law and these Regulations

b The Agreement between the Ministry and the Master Developer shall include the obligations and rights of both parties including the following :

The rights of the Master Developer related to the lands of the Zone and cases of redemption of the lands of the Ministry therefrom

2 Financial obligations guarantees and allowances payable by the Master Developer


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3- Endeavor to provide training programs and rehabilitate the workers within the local community in which the Zone is established.

the obligations of the Master Developer in respect of the development of the lands of the Zone the phases of such development and the preparation and implementation of the master plan related to the use of the land

5 the performance standards that the Master Developer is required to abide by .

6 - The rights and obligations of the Developers and Sub-Operators in the Free Zone

7- The right of the Master Developer to contract with Experts Consultants and Contractors to implement its obligations for the management and development of the Free Zone

8- The right of the Master Developer to collect the rents and service charges as agreed upon with the Registered Establishments

9 - Dispute resolution methods

10 Cases of termination of agreements related to the administration and development of the Zone

11 any other obligations or conditions or exclusive rights granted to the Master Developer and the manner in which such rights are regulated

12 cases of breach by the Master Developer of its obligations and the terms and conditions of termination of the agreement concluded between the Master Developer and the Ministry

c- The Ministry shall take the necessary procedures to monitor the compliance of the Master Developer with the terms of the Development Agreement concluded between them.

**- Article 66**

2023-02

With the exception of the development zones established prior to the entry into force of the provisions of this Law the master developer of the free zone and development zone designated for the conduct of the industrial activity shall erect the necessary fences in accordance with the conditions and specifications specified in the instructions issued for this purpose

**- Article 67**

2026-06


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a- When establishing a Free Zone within the Development Zone the following shall be observed:

The integration of the activity of the Free Zone with the activity of the Development Zone

2 The location and area of the free zone shall not exceed a reasonable percentage of the area of the development zone with the consent of the Minister upon a justified recommendation from the committee formed pursuant to the provisions of Article (61) hereof.

3 Customs requirements and control of entry and exit of persons and goods in accordance with the legislation in force

b) The Registered Establishment may not conduct the same Economic Activity simultaneously in the Development Zone and in the Free Zone established therein.

**- Article 68**

2023-02

a- The Ministry may approve the request of the Registered Establishment to transfer its Economic Activity existing in the Development Zone to the Free Zone established therein or vice versa

b- The conditions and procedures for submitting such an application and deciding on it and the allowances paid in respect thereof will be determined pursuant to instructions issued for this purpose.

**- Article 69**

2023-02

a- A residence permit shall be granted to:

A non-Jordanian investor who is a partner or a shareholder in a registered establishment

Non-Jordanian members of the Board of Directors or the Management Committee of the Registered Establishment

3 Occupants of administrative and technical posts requiring specialized skills provided that they obtain work permits

4- Non-Jordanian family members mentioned in clauses (1) (2) and (3) of this paragraph including the spouse of the investor and their unmarried male and female children and widowed or divorced daughters and their dependents


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5- Non-Jordanian employees of the Registered Establishment provided that they obtain work permits.

b - To grant a residence permit to the persons mentioned in this Article they must have been holders of passports or travel documents valid for at least 6 months and recognized in the Kingdom .

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**- Article 70**

2023-02

a- The residence permit shall be granted to the persons mentioned in paragraph 1 of paragraph (a) of Article 69 of this Law and their family members for a period of one year to be renewed for a period of three (3) years provided that it is renewed on subsequent occasions for a period of (5) years provided that The Registered Establishment shall abide by the employment rates of Jordanians stipulated in the legislation in force.

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b The residence permit shall be granted to the persons mentioned in paragraph 2 of paragraph (a) of Article 69 of this Law and their family members for the period during which they are members of a board of directors or a management body

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c- A residence permit shall be granted to the persons mentioned in paragraph (3) of paragraph (a) of Article (69) of this Law and their family members mentioned in paragraph (5) of the same paragraph for the period specified in their work permits.

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d- A person wishing to invest in the Free Zone shall be granted a temporary residence for a period of (6) months renewable for a similar period and for one time.

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e in case of default by the non-Jordanian investor registered corporation The Minister of Interior upon the recommendation of the Minister and in coordination with the relevant authorities may grant this investor his family members members of the board of directors or the management committee in addition to the employees of the registered establishment holding a work permit a residence permit for a renewable period of one year in accordance with the rules issued by the Minister of Interior for this purpose

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f) In case of the death of the investor the family members of the investor may remain in the Kingdom for the duration of their stay provided that the heirs rectify the situation in accordance with the legislation in force

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**- Article 71**

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a The residency permit application shall be submitted on paper or electronically on the form approved for this purpose and the documents and data to be attached shall specify the residency request pursuant to instructions issued by the Minister of Interior for this purpose .

b - The fees of the residence permit granted pursuant to the provisions of this Law shall be collected in accordance with the provisions of the legislation in force .

**- Article 72**

The Registered Institution shall:

a- designate an authorized representative to follow up on matters related to the residence permit of the non-Jordanian investor and his family members and dependents working in the management of projects and employees of the registered establishment

b - Inform the Ministry of any amendment to the partners rsquo s register of the Registered Establishment .

**- Article 73**

The residence permit granted pursuant to the provisions of these Regulations shall be canceled in case the reasons for granting it are specified with the possibility of giving a grace period to rectify the situation before revocation

**- Article 74**

a) Economic Activities shall be permitted within the Free Zone except for those prohibited or restricted in accordance with Schedules 3 and 4 attached hereto

b The Council of Ministers upon the recommendation of the Minister may amend the two tables referred to in paragraph (a) of this Article by addition or cancellation in accordance with the public interest and the decision issued in this regard and its effective date shall be published in the Official Gazette.

**- Article 75**


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a- It shall be prohibited to conduct Economic Activity within the Free Zone except after obtaining a License

b To obtain a License an application must be submitted along with the required documents and data to be specified pursuant to instructions issued for this purpose .

c- In cases where granting a License requires the establishment to complete the Environmental Impact Assessment Study the Ministry shall issue its decision approving the application subject to verifying that the facility fulfills the License requirements.

d- The categories of licenses and the basis for the approval of their grant rejection or suspension or revocation including the procedures and time periods related thereto and the classification of Economic Activity shall be determined pursuant to instructions issued for this purpose.

**- Article 76**

Objections may be made to the decision rejecting an application for obtaining a License with the Ministry within a period not exceeding (15) working days from the date of notification of the decision and the Ministry must take its decision on the objection submitted to it within (5) working days from the date of receipt thereof provided that such decision is in writing and with reasons

**- Article 77**

a- Any person carrying on an Economic Activity in the Free Zone or wishing to conduct such activity shall prepare the Establishment in accordance with the requirements of the License prior to submitting an application for inspection thereof.

b- The procedures for pre-inspection post inspection and subsequent control of the Establishment and the conditions for re-inspection and the periods of time required to ensure that the Establishment satisfies the requirements of the License will be determined pursuant to instructions issued for this purpose.

c- If it appears as a result of the subsequent inspection or the monitoring carried out by the Ministry or the Relevant Entities that the Economic Activity which has been granted a License does not meet the requirements thereof or is not in compliance with the same the Minister may take one or more of the following actions in proportion to the violation:

Sending a warning that the violation must be corrected within the period specified therein


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2 - Imposition of a fine of (500) dinars

3- Suspend the exercise of the Economic Activity until the violation is rectified.

Closing the facility until the violation is rectified

5- Cancellation of the License

**- Article 78**

Should the Master Developer breach any of its obligations specified in the Development Agreement including its obligation to supply the due proceeds or provide the Ministry with financial guarantees its registration as a Registered Establishment shall be suspended upon written notice of the need to rectify its situation within thirty (30) working days otherwise the Development Agreement may be rescinded

**- Article 79**

a Whoever conducts an Economic Activity in the Free Zone shall:

1 obtain a License in accordance with the provisions of this Law and the instructions issued pursuant thereto

2- comply with the requirements of the License or adjust the status of the Economic Activity in accordance with the provisions of this Law and the instructions issued pursuant thereto

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

4- Pay the fees taxes and allowances resulting from him pursuant to the legislations in force in accordance with the procedures and periods determined by the Ministry for this purpose

5- Apply for license renewal within three (3) months after its expiry date or not later than two months before the expiry date

6- Place the License in a prominent place within the site of the Economic Activity.

b - Notwithstanding the provisions of paragraphs 1 and 2 of paragraph (a) of this Article and subject to the provisions of paragraph 3 thereof a “License to conduct Economic Activity shall be granted subject to compliance” for Economic Activities that do not represent a high degree of risk Upon an application

submitted by the applicant for a license to the Ministry on the form approved for this purpose accompanied by the following:

1 the data and documents specified in accordance with the general and special conditions required for the exercise of the Activity set forth in the relevant instructions issued in this regard

2- A declaration of compliance stating that the Establishment fulfills all the general and special requirements and conditions required for conducting the Activity in accordance with the instructions issued in this regard

c- An Activity licensed in accordance with the provisions of paragraph (b) of this Article shall be subject to ex post disclosure and control in order to ensure its continued compliance.

d- The Minister shall issue the necessary instructions regulating the procedures for granting a license to conduct Economic Activity subject to compliance with Economic Activities that do not represent a high degree of risk

**- Article 80**

Persons whose economic activity is limited to the Free Zone shall not be required to register with any of the Chambers of Industry and Commerce

**- Article 81**

A Person licensed to practice Economic Activity in the Free Zone may open an office anywhere in the Kingdom provided that such office is registered in the Register and its activities are limited to managing and supervising its business

**- Article 82**


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The duration of the License shall be (5) years commencing from the first day of January of the year and expiry of the validity thereof on the thirty first day of December of the year specified for the expiry of the period regardless of the date on which it was issued. For a period of one year or more in accordance with the instructions issued for this purpose

**- Article 83**

a- Occupation licenses and activity licenses issued prior to the entry into force of the provisions of this Law shall be deemed valid until the expiry of the period specified therein.

b- An applicant for a License shall be exempted from submitting any document that he has previously submitted to the Ministry and the document has not been altered

**- Article 84**

a 1 No Person may conduct any Economic Activity in the Free Zone unless it is an Establishment registered with the Ministry .

2- The economic activity which is determined pursuant to instructions issued for this purpose including the regulation of the provisions related to the applicant shall be exempted from the registration requirement stipulated in Clause 1 of this paragraph.

b- The right of incorporation and registration in the Free Zone shall be limited to:

1 Sole Proprietorship

2 The General Partnership Company

3- A Limited Partnership Company

4- The limited liability company

5- The foreign company

c- A branch of a company operating within the Free Zone may be registered provided that separate financial statements are organized.

d- For the purposes of implementing the provisions of paragraph (b) of this Article the Ministry shall apply the Companies Law the Commerce Law the Industry and Commerce Law and the regulations and


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instructions issued pursuant thereto and the fees and allowances stipulated therein shall be collected and for this purpose the Minister shall exercise the powers of the Comptroller General of Companies and the Trade Registry observer powers stipulated in these Legislations

**- Article 85**

a) A special register for the registration of companies and a special register for sole proprietorships in the Free Zone shall be organized at the Ministry in which each facility will be given a national number provided that such register is linked to the general register of economic activities registered and licensed in the Kingdom established pursuant to the provisions of Article (188) of this Law

b- The Ministry shall provide the Controller General of Companies and the Controller of the Trade Register at the Ministry of Industry Commerce and Supply an attested copy of the registration certificate of the Sole Proprietorship Companies and Establishments with it within (30) days from the date of registration in the Register referred to in paragraph (a) above in order to authenticate the registration of investors in the Free Zones Duty Free at the Ministry of Industry Commerce and Supply

**- Article 86**

Subject to the concession rights and the exclusive rights granted to companies currently operating in airports until the expiry of their term the activities permitted to be practiced in the free zones inside the civil airports and in the free zones required for the training business shall be as follows:

1 Duty free markets

2 handling and support services for air transport operations

3- Aircraft catering and ancillary services

4- Aircraft maintenance

5 - Repair of aircraft engines .

6- Training activities.

7- Manufacture and develop aircraft and spare parts


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b) by Activity of Training shall mean Activity of Flight Simulation Training It may be accompanied by all works related to the training of crews and employees of companies operating in the air transport sector and its support services or to any of such works

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

**- Article 87**

2023-02

The Ministry shall register any of the following in the Development Zone:

a- Sole Proprietorships registered in accordance with the provisions of the Commerce Law

b Companies registered in accordance with the provisions of the Companies Law

c official or public institutions The bodies organizations and associations operating in the Kingdom in accordance with the relevant legislation and whose objectives and objectives include the exercise of economic activities

**- Article 88**

2023-02

The Master Developer shall complete the procedures required for its registration as a Registered Establishment in the Free Zone in accordance with the provisions of the Law and these Regulations

**- Article 89**

2023-02

a- An applicant for the registration of an establishment in the Zone must conclude a contract with the Master Developer in accordance with the conditions and requirements determined by the Ministry for this purpose

b Notwithstanding the provisions of paragraph (a) of this Article The Ministry may approve the registration of an Establishment to conduct a specific Economic Activity within the Zone without obliging it to conclude a development contract and the conditions and requirements for this purpose shall be determined in accordance with instructions issued for this purpose

**- Article 90**

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a- The application for registration shall be submitted to the Ministry accompanied by the documents and data to be determined pursuant to instructions issued for this purpose

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

c - If the Ministry finds that the registration application was not complete with all the required data and documents it shall request the registration applicant to complete them within a period not exceeding thirty ( 30 ) days at the risk of rejecting the application .

d Subject to the provisions of paragraph (c) of this Article the Ministry shall issue its decision regarding the application within a period not exceeding 15 working days from the date of submitting the application complete with the required information and documents.

**- Article 91**

a- The Ministry may reject an application for registration of a Person as a Registered Institution in any of the following cases:

a violation of any of the terms of the contract concluded between the Applicant and the Master Developer with the provisions of the Law regulations or instructions issued pursuant thereto the Master Development Agreement or any legislation in force

2 If the data mentioned in the application or the documents attached thereto are incorrect or misleading .

3 If the registration applicant is a registered institution whose registration has been canceled in accordance with the provisions of paragraph (b) of Article (94) of these Regulations.

4 If the economic activity required to be practiced does not fall within the designated economic activities of the Free Zone .

b - The decision of the Ministry containing the refusal of the registration shall be in writing and reasoned and the applicant or his legal representative shall be notified thereof .

c- The applicant may object to the decision refusing the registration within a period not exceeding (5) working days from the date of his notification of the decision by submitting a written objection to the Ministry stating the reasons for the objection and attaching the documents and information justifying the same


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d- The Ministry shall decide on the objection submitted in accordance with the provisions of paragraph (c) of this Article within (5) business days from the date of receipt of the objection request by the Ministry and its decision shall be final.

e-1 The Ministry may notify the decisions stipulated in this Article through e-mail messages or text messages via mobile phone or through the electronic account established for the applicant or his legal representative at the address authorized on the Electronic Platform or by any other means determined by the Ministry the applicant and the notification using the aforementioned means shall be deemed legally effective from the date of receipt

2- In all cases the Ministry may notify the applicant or investor personally or through a written representative thereof.

**- Article 92**

The Registered Corporation shall:

a- renew the registration certificate upon its expiry

b- submit an application to cancel the registration of the Registered Institution in case it does not wish to continue the registration

**- Article 93**

a) A register of establishments registered in development zones and a registry of establishments registered in free zones shall be maintained by the Ministry and the contents of this register shall be determined pursuant to instructions issued for this purpose.

b- The Master Developer and the owner of the Registered Establishment or any partner therein or the legal agent of either of them may peruse the Register and request from the Ministry a certified copy of the documents kept on file after paying the prescribed fee.

**- Article 94**

a- The Ministry may cancel the registration of a Registered Establishment in any of the following cases:


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1 If it is proven that any of the data included in the registration application or the documents attached thereto are incorrect .

2 If the Registered Corporation so requests in writing .

3 If the Registered Establishment fails to renew its registration within a period not exceeding one year from the date of its expiry .

b- The registration of a Registered Corporation shall be deemed void in any of the following cases:

1 If it engages in a prohibited activity

2 If it exercises a Restricted Activity in violation of the provisions of the legislation in force

3 If it is decided to revoke the license granted to it in accordance with the provisions of this Regulation .

4 If the purpose for which it was registered has expired .

**- Article 95**

Deregistering an establishment registered in accordance with the provisions hereof shall entail the following:

a) Failure to benefit from the exemptions and privileges provided for in the Law

b- striking it off from the register referred to in Article 85 of these Regulations without prejudice to any obligations arising therefrom

c- Its owners or partners may not dispose of any of its assets or funds or transfer them outside the Kingdom except after fulfilling its obligations inside the Kingdom

**- Article 96**

a- The Ministry shall collect the following fees:

1 - (1800) dinars for the registration of the Establishment in the Development Zone


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2 - (3500) Dinars for registration of the Establishment in the Free Zone without concluding a lease agreement with the Master Developer

b The fees referred to in paragraph (a) of this Article shall be reduced by half for small and medium enterprises and the bases and standards of such projects and the conditions for granting such reduction shall be determined pursuant to instructions issued for this purpose.

**- Article 97**

The Customs Department shall inspect the premises of the Corporation registered in the Development Zone for the purpose of checking entries and investigating and detecting Customs violations.

**- Article 98**

a A Customs declaration shall be made of the goods admitted to the establishment registered in the Development Zone to carry out its activities licensed by the Ministry in accordance with the customs conditions provided for in the Customs Law .

b- An establishment registered in the Development Zone importing tobacco products molasses and alcoholic beverages for the purpose of carrying out its licensed Economic Activity must submit financial or banking guarantees to the Customs Department upon importing such products to ensure the payment of duties taxes and fines that may be incurred in case they were disposed of for purposes other than those exempted for it.

c- Upon re-importation of the products of the registered Establishment in the Development Zone that were to be exported for the purpose of remanufacturing repair or packing at the Registered Establishment a customs declaration shall be drawn up under the status of re-importation (IM6) and the customs duties and other fees and taxes shall be levied as they become due and shall indicate services tax and tax special provisions on sales in accordance with the provisions of the relevant legislations

d- An Establishment registered in the Development Zone shall submit to the Ministry an application for exemption enclosing a detailed statement or a copy of the invoice of the imported goods required to be exempted and required for carrying on the Economic Activity on paper or electronically provided that the request is considered by a committee formed by the Minister for this purpose.

e If the establishment registered in the Development Zone does not wish to benefit from customs exemptions the said establishment may subject its imports to customs duties in accordance with the customs tariff schedules or the provisions of the trade agreements to which the Kingdom is a party .


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f- An Establishment registered in Development Zones may take out the goods from it to the rest of the Kingdom rsquo s regions for the purpose of partial industrialization or completion of manufacture or repair return maintenance or loan to its production branches in accordance with the procedures applied by the Customs Department

If it is found that the Goods which have been exempted in accordance with the provisions of the Law have been disposed of in whole or in part contrary to the provisions of the Law or these Regulations or have been used for purposes other than the Economic Activity for which they were exempted the fines stipulated in the relevant legislations shall be imposed on the Establishment registered in the Development Zone in addition to to the fees and taxes due in accordance with the provisions of such legislation including the general tax and the special tax on sales

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**- Article 99**

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When removing any goods from the Development Zone the Registered Enterprise shall draw up a proper Customs declaration in accordance with the Customs status it determines Provided that the following are observed:

Goods of foreign origin shall be treated in their original condition from the Development Zone to the rest of the Kingdom for the purpose of consumption as if they were imported from outside the Kingdom in accordance with the relevant legislation when regulating the Customs Declaration and customs duties and other fees and taxes including the general sales tax in addition to the special tax on sales shall be levied thereon Sales if not collected upon entry of the Goods into the Development Zone in accordance with the provisions of the relevant Legislations

b- Calculate the customs duties on the sales of goods subject to special tax manufactured in the development zone as well as on the product originating in the development zone and not meeting the conditions of origin Jordan within the limits of the expenses and costs payable on production inputs unpaid customs duties when they are cleared locally as follows:

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1- The value of production inputs including foreign expenses and costs shall be calculated according to the customs import declaration of each of them.

2- Customs duties fees and other taxes and fees due on production inputs as a result of foreign charges and fees shall be calculated according to the duties ratio set forth in the customs tariff schedules on the date of registration of the Customs declaration for depreciation

3- The general tax and the special tax on sales due on the goods referred to in this paragraph shall be computed in accordance with the relevant legislations on the final products.

4 A customs declaration shall be regulated for depreciation of the goods referred to in this paragraph upon their removal from the development zones to the rest of the Kingdom rsquo s regions or their consumption within the development zones and the customs duties other fees and taxes as well as the general tax and the special sales tax shall be collected in accordance with the provisions of the relevant legislations .

c- An Establishment registered in the Development Zone shall not be required to obtain a prior approval from the Ministry or the Customs Department to re-export the imported goods or to sell its products that do not meet the requirement of Jordanian origin or to sell the foreign goods imported by it to carry out its economic activity whether for the local market or for export Provided that the customs declaration regulating them shall include the customs declaration number according to which the goods or the production inputs of these products were imported

d- regulate customs declarations that suspend customs duties and other fees and taxes and the general tax and special tax on sales in accordance with the provisions of the relevant legislations on the products referred to in paragraph (b) of this Article when exported outside the Kingdom or to any free zone or to the Aqaba Special Economic Zone .

Customs duties fees and other taxes and general sales tax and special tax on sales shall be collected in accordance with the provisions of the relevant legislation on the goods and materials used in the construction of Buildings within the Development Zone that are sold to a person not registered with the Ministry and that have not been paid previously and according to the customs value assessment in accordance with the engineering drawings and calculating the quantity Customs Department

**- Article 100**

Notwithstanding the provisions of Articles 98 and 99 of this Law a customs declaration of the goods in the Development Zone shall not be required in any of the following cases:

a- If the Registered Establishment purchases any goods from the local market to carry out its Licensed Activity other than goods subject to duties and taxes provided that the approved form is filled out with the detailed information of the goods and is entered into the inventory control system

b- The Registered Establishment sells its products of Jordanian origin to the local market pursuant to a valid Tax Invoice of Sale provided that the stock control restrictions are paid.

c- The sale by the Registered Establishment of its products to the local market whose production inputs are paid customs duties fees and other taxes or exempted pursuant to customs tariffs or pursuant to commercial agreements to which the Kingdom is a party pursuant to original Tax Invoices

d- Any other cases approved by the Customs Department based on a recommendation of the Ministry.


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**- Article 101**

a- For the purposes of determining the origin the complementary manufacturing process of the products of the establishment registered with the jointly manufacturing establishments within the development zones or within the customs territory may be carried out

b- When conducting the complementary manufacturing process for the products of the Corporation registered with the jointly manufacturing facilities operating outside the Development Zone it shall be stipulated that the manufacturing process be carried out during the partial and supplementary manufacturing stages in a manner that fulfills the conditions of Jordanian origin for the purpose of exempting the product from customs duties and other fees and taxes

c- If the Registered Establishment manufactures a product within the Development Zone that is similar to another product it is producing inside the Customs Territory in the Kingdom the certificate of origin issued by the competent authorities for the same product shall be approved.

**- Article 102**

a A Registered Establishment for the purpose of marketing its products may establish a showroom for the sale of its products at its licensed location within the Development Zone provided that:

Organize a customs declaration for the products of non Jordanian origin and the products subject to the special tax and collect the customs duties and other taxes general tax and the special sales tax in accordance with the provisions of the relevant legislations before entering them into the sales hall

2- Sale pursuant to Tax Invoices of 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 and other fees and taxes and the general tax and the special tax on sales of goods of foreign origin and the non-Jordanian product or the product on which such fees and taxes originating from the Development Zone are due shall be suspended in accordance with the conditions and guarantees set by the Customs Department under one of the following two original customs declarations :-

a- When taking it out for the purpose of displaying it in trade fairs inside the Kingdom and upon returning it 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 establishment registered in the Development Zone shall keep the information and the local purchase invoices and the customs data related to its work on paper or electronic format as long as the goods subject of the customs declarations are in its possession and it shall keep the information and data for a period of no less than (5) years after the removal of such goods and provide the same to the Ministry and the Customs Center upon request

**- Article 105**

The Master Developer shall bear the costs of establishing, operating and maintaining the Customs Center in the Development Zone and furnishing it with tools, appliances and furniture as per the requirements of the Customs Department.

**- Article 106**


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Goods which are not valid for the registered Establishment shall be destroyed by the Destruction Committee at the customs center supervising the Development Zone .

b - The Destruction Committee shall duly prepare a Destruction report of the incident of the destruction operation and a statistical customs declaration (AR9) shall be prepared therein.

c) The Registered Establishment shall bear all costs incurred in connection with the destruction process.

**- Article 107**

The establishment registered in the Development Zone shall apply upon admission of construction machinery and equipment the conditions of temporary admission applicable in the Kingdom in accordance with the relevant customs legislations .

**- Article 108**

In cases other than the provisions of this Law 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 resolutions issued by the Council of Ministers and any official competent authority related to the entry and exit of goods into the Kingdom the following shall be permitted:

a- Bringing foreign goods into the Free Zone without an import license and depositing them therein or removing them without an export license to a local market other than the local market without being subject to customs duties fees and other taxes including sales tax

b - the entry into the Free Zone of goods that are produced or manufactured in the Kingdom .

c- bring materials tools and supplies from the Local Market paid customs duties fees and other taxes into the Free Zone for the construction of any buildings or facilities required for the conduct of the Licensed Activity


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**- Article 110**

2023-02

a The Master Developer may allow Goods to be deposited inside the Free Zone after being inspected at the Customs Center

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b- Goods shall be deposited pursuant to a deposit application the conditions and details of which shall be determined pursuant to instructions issued by the Minister in coordination with the Customs Department

c-1 The goods shall be sorted by the depositor according to the type of parcels weights and contents and shall be classified according to the customs tariff before they are registered and delivered to the master developer.

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2- If the goods are not sorted within (5) business days from their entry into the Free Zone the depositor shall pay the storage allowance and the expenses incurred in the sorting process.

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**- Article 111**

a-1 In case of sale of any Goods within the Free Zone it shall be assigned by virtue of an assignment instrument prepared by the Master Developer at the request of the depositor and the instrument shall be deemed 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 duty and tax including sales tax or any fine or consideration that may be incurred in respect of the Goods up to the date of their release under duly customs declarations or their delivery to the public warehouse or their transfer within the Free Zone under the supervision of the Master Developer.

3- Any procedures to be implemented on the assignment deed shall not be taken into account unless any consideration or fee due on the goods is paid before registering the assignment deed with the master developer.

b- The Ministry shall issue the necessary instructions to implement the provisions of this Article including determining the amount of service charges to be collected for assignment procedures

**- Article 112**

Goods shall be deposited in the Free Zone according to the specifications specified in the relevant documents and the depositor shall be responsible for the accuracy of the data contained in such documents

b 1 the goods deposited with the investor in his custody shall be He shall maintain paper or electronic records and records in accordance with the instructions issued by the Ministry in a manner that facilitates auditing of these records and matching them with the Master Developer records

2- The Investor shall be jointly and severally liable with the Depositor before the Master Developer the Ministry and the Customs Department for the payment of any fees taxes fines any allowances and fees due on the Goods deposited with him whether owned by him or stored with him

C - 1 Goods deposited at the public warehouse shall be in the custody of the master developer who shall keep paper or electronic records and entries in accordance with the instructions issued by the Ministry in a manner that facilitates the process of checking and matching these records by the customs police .

2- The Master Developer and the depositor shall be jointly and severally liable before the Ministry and the Customs Department for the shortage or excess of the Goods deposited in the Public Warehouse and for


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the validity of their entries and records and for any Customs offense or violation committed in respect of these Goods in accordance with the provisions of the Customs Law

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**- Article 113**

2023-02

a) Transfers of Goods in the Free Zone including subdividing partitioning sorting forming packaging packing blending distillation roasting crushing crushing grinding numbering and trademark marking shall be carried out with the consent of the Master Developer and the Director of the Customs Center

b) The transfers provided for in paragraph (a) of this Article shall take place at the public warehouse and at the premises leased to the investors The Master Developer may with the approval of the Director of the Customs Center permit the transfer operations to be carried out at the places designated for this purpose within the Free Zone Premises or the Customs Precincts

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**- Article 114**

2023-02

The Master Developer may with the approval of the Director of the Customs Center destroy the exit documents deposit requests and assignment documents related to the goods removed from the Free Zone after the lapse of five (5) years from the date of completion provided that an electronic copy thereof is kept before the start of the destruction procedures provided that this is done by means of a committee formed for this purpose comprising representatives of the Customs Department the Court of Auditors and the Master Developer

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**- Article 115**

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a) Goods may not be moved from the public warehouse in the Free Zone to the premises leased to investors or vice versa or between warehouses of investors except with the approval of the Master Developer.

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b- Goods deposited inside the Free Zone shall not be allowed to be consumed except after obtaining the approval of the Director of the Customs Center and in accordance with the conditions specified by the Customs Department.

**- Article 116**

a- Customs police officers may search persons and vehicles entering or leaving the Free Zone after declaring their possessions in order to verify and investigate any violations of the Customs Law

b- Any official entity with the written consent of the Minister or his authorized representative may access the Investor site for the purpose of inspection or joint auditing with the entity managing the Free Zone and the concerned party

c) for the purpose of auditing and inspecting the goods and investigating smuggling and any violation of the Customs Law within the Free Zones One or more committees shall be formed by virtue of a decision issued by the Minister of Finance

d If the investor or the depositor or his legal representative is unable to attend to implement the provisions of paragraphs (b) and (c) of this Article Access to the sites and warehouses of the Investor in the Free Zone shall be carried out in coordination with the Security Entities

**- Article 117**

a A Customs declaration shall be made for the goods destined for the Free Zone .

b- The Registered Establishment shall organize a customs declaration of the goods consumed or used in establishing constructing equipping and furnishing its enterprise within the Free Zone.

c- For the purposes of benefiting from the exemptions stipulated in paragraph (c) of Article (31) of the Law an establishment registered to conduct Economic Activity in the Free Zone must submit to the Ministry a detailed list of the goods required for the establishment or establishment of its project in the Free Zone according to the form approved for this purpose It shall be approved by the Minister or his authorized representative for this purpose.


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Goods exempted pursuant to the provisions of paragraph (c) of this Article may not be disposed of or relinquished in a manner contrary to the purpose for which they were exempted except with the approval of the Director of the Customs Center and in accordance with the customs procedures

**- Article 118**

Goods shall be released from the free zone pursuant to an exhumation application and the organization of a proper customs declaration provided that the following shall be taken into account :

Goods of foreign origin imported in their original condition from the Free Zone to the local market shall be treated as if they were imported from outside the Kingdom in accordance with the legislation in force

b- Customs duties on a product shall be calculated within the limits of the expenses and costs payable on unpaid production inputs when clearing it locally as follows:

1- The value of production inputs including foreign expenses and costs shall be calculated according to the customs import declarations of each of them.

2- Customs duties fees and other taxes and fees due on production inputs from foreign expenses and costs shall be calculated according to the percentage of duties mentioned in the customs tariff schedules in force on the date of recording the declaration of position for customs consumption.

3- Goods consumed by the establishment registered to carry on the activity licensed by the Ministry shall be exempted from customs duties and other fees and taxes and shall be subject to customs duties and other taxes when consumed in a manner other than the exercise of the Licensed Activity.

4- Customs duties and other fees and taxes computed in accordance with the provisions of paragraph (3) of this paragraph shall be paid under the regulated Customs Declaration.

c- The declaration of customs consumption of the product referred to in paragraph (b) of this Article shall be regulated upon placing it on the local market in the regions of the Kingdom or its consumption within the free zone and all prescribed fees and taxes and sales tax shall be collected in accordance with the provisions of the legislation in force.

d- In case the product referred to in paragraph (b) of this Article is taken out of the Kingdom or to any other free zone or to the Aqaba Special Economic Zone a customs declaration shall be regulated for such product suspending the customs duties other fees and taxes and sales tax.


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**- Article 119**

2023-02

Notwithstanding the provisions of Articles 117 and 118 of this Law a customs declaration of the goods shall not be required in any of the following cases :

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a The Registered Establishment purchases any Goods from the local market other than the Goods subject to duties and taxes for entry into the Free Zone provided that the detailed purchase invoice is presented in accordance with the limits of values approved by the Income and Sales Tax Department and a formal filing request is made therein

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b-1 The Registered Establishment transports goods machinery and equipment from the Free Zone to the local market for manufacture or repair provided that a prior application is submitted to the Customs Center through the Master Developer attached with a detailed statement and an undertaking under which the Registered Establishment undertakes to return the goods machinery and equipment to the Free Zone .

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2- The conditions for implementing the provisions of Clause 1 of this Paragraph shall be determined pursuant to instructions issued by the Customs Department in coordination with the Ministry.

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c-1 The entry of goods or equipment and machinery from the local market into the free zone for manufacture or repair provided that a prior application is submitted to the Customs Center through the Master Developer accompanied by a detailed statement and an undertaking under which the Registered Establishment undertakes to re-export the same to the local market

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2- Customs duties other fees and taxes and sales tax that may be incurred in connection with the manufacture or repair shall be collected

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3- The conditions for the implementation of paragraphs 1 and 2 of this paragraph shall be determined by instructions issued by the Customs Department in coordination with the Ministry .

d- Any other case approved by the Ministry with the approval of the Customs Department.

**- Article 120**

2023-02

The Registered Enterprise in the Free Zone shall be granted facilities in the customs procedures as determined by the Ministry in close coordination with the Customs Department and the Registered Enterprise shall be deprived of such facilities in the same manner in case it commits any violation of the provisions of the Law or the Customs Law or this Regulation and the instructions issued pursuant thereto.

**- Article 121**

a- The Chambers of Industry shall issue the Certificate of Origin for the product according to its quality as per the legislation in force in the Kingdom.

b - The Chambers of Commerce shall issue the Certificate of Origin for the foreign goods leaving the Free Zone in accordance with the legislation in force in the Kingdom .

**- Article 122**

a- A transit manifest when transporting goods from one free zone to another shall be regulated in accordance with the arrangements applicable when transporting goods from one customs center to another in accordance with the provisions of the Customs Law

b- Goods exited from the Free Zone outside the Kingdom shall be treated as goods in transit .

**- Article 123**

The Investor shall keep the customs information and data and the deposit and exit requests related to his work whether in paper form or electronically as long as the goods subject of the customs declarations are in his possession He shall keep the information and data for a period of no less than (5) years after the removal of such goods and provide the same to the Ministry and the Customs Center upon request

**- Article 124**

the clearing companies the owners of the goods and the carrier must deliver the goods addressed as free zones and related documents without delay within 72 hours of the arrival of the means of transport at the


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customs post Organizing a request for deposit of goods otherwise the provisions of the Customs Law shall apply in addition to any consideration arising therefrom for the Master Developer.

b The submission of bids manifests or requests for deposit of goods in or out of the Free Zone for the account of third parties may only be submitted to the person who meets the definition of the depositor or his duly authorized representative

c- The Master Developer may allow the clearing companies licensed by the Customs Department to submit requests for deposit of goods in exit and delivery of goods from the Free Zone on behalf of their owners after presenting a duly authorized authorization from the owner of the goods in accordance with the conditions determined by the Master Developer.

**- Article 125**

2023-02

a- The Master Developer in the Free Zone shall:

1- Build a wall surrounding the entire boundaries of the Free Zone and put main gates at its entrances and exits

2- Assuming the responsibility of guarding within the boundaries of the Free Zone.

3 He shall bear the costs of establishing operating and maintaining the Customs Center in accordance with the requirements of the Customs work and the requirements of the development of the Zone

4- Open records and organize deposit and exit requests related to the movement of goods and vehicles exiting from and entering the Free Zone and providing Customs Center employees with access to and audit thereof

5 - Coordinating with the Customs Center on the disposal of the daily waste generated by the Investor ', s work within the Free Zone .

6- Coordinate with the Ministry and the Customs Center to control the goods inside the Free Zone in accordance with the provisions and procedures stipulated in the Memorandum of Understanding to be concluded between the Ministry and the Customs Department

b-1 The Master Developer in the Free Zone shall implement the inventory control system electronically according to instructions issued by the Minister in coordination with the Customs Department


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2- The Customs Department may stop granting exemptions in case the Registered Establishment does not comply with the Inventory Control System until it commits to rectify such violation

c- The supervision and control of the entry and exit gates of the Free Zone shall be regulated pursuant to instructions issued for this purpose.

**- Article 126**

a) The provisions of the Customs Law and the penalties provided for therein shall apply to acts committed in violation of its provisions within the Free Zone.

b - In cases other than the provisions of this Law and the instructions issued pursuant thereto the provisions of the Customs Law and the regulations and instructions issued in pursuance hereof shall apply to customs procedures .

c- The provisions of this Law shall apply to duty free shops at land crossings seaports and airports to the extent that they do not conflict with the relevant work procedures prescribed by the Customs Department

**- Article 127**

The provisions and procedures related to the destruction of invalid goods and violations of non commercial value and auctioning of goods and violations of commercial value left in the free zone including the resulting charges shall be determined pursuant to instructions issued by the Minister in coordination with the Customs Department

**- Article 128**

a The Registered Enterprise shall collect the General Sales Tax for every sale of a good or service subject to the General Sales Tax .

b-1 If the sale or supply is to an Establishment registered in the Free Zone the general sales tax shall be zero rated for the purposes of carrying on the Economic Activity .


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2- If the sale or supply is to an Establishment registered in the Free Zone for personal purposes or is not related to the exercise of the Licensed Economic Activity then the general sales tax shall be due in accordance with the provisions of the General Sales Tax Law

3- If the sale or supply of services not listed in Schedule 5 attached hereto when sold for consumption is outside the exercise of the Licensed Economic Activity in the Development Zone then the general sales tax shall be due in accordance with the provisions of the General Sales Tax Law

**- Article 129**

The Services set forth in Schedule (5) attached hereto shall be subject upon sale or supply for consumption by the Establishment registered in the Development Zone to the General Sales Tax at the rate of (7%) of the value of the sale or supply of the Service unless such Services are exempt or not subject to Tax pursuant to The General Sales Tax Law

**- Article 130**

If the services set forth in Schedule 5 attached hereto are performed individually or collectively in the development zone or the free zone or outside any of them the registered establishment must show the allowance derived from the rendering of such services in its regulated accounts separately according to the place of performance otherwise it shall be considered as These services are subject to the general sales tax in accordance with the provisions of the general sales tax law

**- Article 131**

a Every Registered Enterprise who is obliged to collect and pay General Sales Tax must submit to the Income and Sales Tax Department every two months a declaration of sales of Goods and Services specifying the value of such sales and the amount of Tax due provided that the two months period shall be considered as one tax period


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b- A Registered Enterprise who is obliged to collect and pay Special Tax must submit to the Income and Sales Tax Department a monthly return of the value of its sales of Special Taxable Goods and the amount of Tax due thereon and the month shall be considered as a single tax period

c- The Registered Enterprise shall in all cases submit the return for each tax period including the failure to realize any sales during this period on the form approved by the Income and Sales Tax Department whether the return is in writing or electronically using information and data processing programs

**- Article 132**

2026-06

a- In implementation of the provisions hereof and for the purpose of determining the denominations of Goods the customs tariff schedules and their explanations shall be approved in accordance with the provisions of the Customs Law As for the denominations of services the national classification of Economic Activities approved by the Council of Ministers shall be adopted in accordance with the International Standard Classification of Economic Activities

b- For the purposes of implementing the provisions of paragraph (a) of Article 30 of the Law every establishment registered in the development zone must submit an application to the Ministry to determine the quantities of goods and services to be imported or purchased locally and subject them to the general tax at the zero rate provided that the Ministry issues through a committee formed by it The Minister for this purpose shall issue its decision in this regard within 15 working days from the date of receiving the application that fulfills the requirements

**- Article 133**

2023-02

a- Exemption from sales tax for vehicles intended for transporting ten persons or more including the driver and sold to the Registered Establishment for the purpose of transporting its workers to and from the Work Establishments of this Establishment in the Zone shall be pursuant to a decision of paragraph 1 of the Committee formed in accordance with the provisions of paragraph 1 of the Committee formed This Regulation shall be as follows:

1 at the rate of one transport vehicle for every 10 workers employed therein

2- The Registered Enterprise may not use the exempted sales tax mechanism for other than the activities or purposes for which it is exempted.

3- The life of the exempt transmission mechanism shall not exceed (5) years including the year of manufacture.

Subcontracting Vehicles shall be exempted from the General Sales Tax upon purchase by an Establishment registered in the Free Zone if the nature of the Economic Activity so requires by virtue of a decision of the Committee formed in accordance with the provisions of paragraph (b) of Article 132 of this Law.

c-1 Exempted handling or transportation machinery may not be sold except after the lapse of three (3) years from the date of its purchase taking into account cases of damage to the transport vehicle and the payment of the sales tax due according to its value and the category of sales tax at the date of sale

2- The prior approval of the Customs Department shall be required upon the lawful disposal of handling or transportation vehicles exempted from the General Sales Tax pursuant to the provisions of this Article.

**- Article 134**

2023-02

In cases other than the provisions of the Law and the present Regulations the provisions of the General Sales Tax Law and the regulations and instructions issued pursuant thereto shall apply

**- Article 135**

2023-02

The Master Developer shall monitor the construction works carried out in the Free Zone and the compliance of all Economic Activities operating in the Zone with applicable environmental and regulatory requirements and report to the Ministry of any violations committed

**- Article 136**

2023-02

The master developer will prepare the master plan for the area specified in the Development Agreement by conducting an organizational survey in accordance with the requirements of the Cities Village and Buildings Planning Law and the master master plan for the area shall consist of:

a The comprehensive development plan

b an organizational chart.

c- Detailed plans

**- Article 137**

2023-02

a The Master Developer shall prepare the Comprehensive Development Plan based on the regulatory survey and related studies which indicate the directions and strategies to be adopted in the development of the Zone through an analysis of its comparative advantages He shall also prepare the master and detailed plans for the area The comprehensive development plan shall include the following :

a description of the site in terms of the topography of the area and the identification of rugged sites wadis and storm water courses and flood waters The geology of the area in terms of the locations of the landslides and ground water and the spatial analysis and others .

2- To study the climate in terms of temperature precipitation wind humidity and any other relevant matters

3- An initial assessment of the current environmental situation

Carrying out population studies

5- Determination of private and public properties.

6- A statement of land uses including residential commercial industrial and agricultural uses and public utilities such as schools hospitals and others

7- Specify the infrastructure services such as water sewage treatment plants storm water drainage and energy and telecommunications and their utilities

8- specifying the transport services including roads railways airports and the relevant traffic studies and others

9 - Economic studies including employment and unemployment

10 - Study the natural resources present in the Area and the vegetation cover and any other resources capable of being mined

11 - determine the relative and special advantages of the Zone .

b) The Comprehensive Development Plan shall be approved by the committee formed to exercise the powers of the committee exercising the powers of the Supreme Planning Council upon the recommendation


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of the regional and local committees upon the recommendation of the organizational unit concerned with urban planning at the Ministry .

**- Article 138**

When preparing the Master Plans the Master Developer shall:

a) use geographic information systems to transcribe information and analysis of the situation on paper and digital maps

b- Coordinate with the Ministry to present the master plans to the entities concerned with services and infrastructure and take their comments into consideration and make the necessary amendments in light of this

**- Article 139**

a- Subject to the Development Agreement and the Comprehensive Development Plan the Master Developer shall prepare the master master plan for the Free Zone provided that it includes the following:

1 The sites and areas allocated for various uses in line with the nature and privacy of the Zone .

2- Urban spaces including the lands allocated for public or private plazas and natural and wooded areas and parks.

The location of the roads determining their direction and capacity and the lands allocated for public transport services and related constructions

4- Locations of main infrastructure networks networks such as roads water irrigation networks and their lanes firefighting power communications sewage sewage and storm water drainage and the related constructions

The proposed construction provisions shall include the following:

a- the conditions for the minimum parcels of land and the length of the frontage of the land plots on the street


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b - The construction density and the building percentage provided that the subsidiary buildings and canopies are not counted from that percentage ) the floor ratio and the maximum height of the buildings .

c) archaeological sites heritage buildings and assets of historical archaeological or architectural value

d- Environmentally significant areas vegetation cover natural resources and public health and safety including agricultural areas forests water bodies springs and others

6- Strategic Environmental Impact Assessment

b- The structural organization plans shall be submitted to the Local Committee for consideration and then the recommendations thereof shall be submitted to the Regional Committee to issue the necessary decision in this regard. The date of issuance of the decision of the Regional Committee

c Objections will be referred after the expiry of the specified period to the local and district committees to issue the necessary decision in their regard and then the decisions will be submitted to the committee exercising the powers of the Supreme Planning Council .

D- The Committee exercising the powers of the Supreme Planning Council shall issue its decision regarding the master plans objections submitted by the District Committee and put it into effect as of the date of its decision provided that it is published in the Official Gazette in two of the most widely read local dailies in addition to the website to the Ministry

**- Article 140**

a The detailed organization chart shall be prepared after the approval of the master plan for the Free Zone provided that it includes the following :

Determine the nature of the uses of the lands and the category of the use areas including the lands allocated for public utilities and the areas where construction is permanently prohibited

2 determine the final routes of the road networks and infrastructure services and the absorptive and operational capacity of each in line with the master master plan

3- Fixing the capacity of roads and their lanes and parking lots computed on the basis of the building area and the nature of its use

4- In principle determine the locations of the buildings the minimum setbacks the upper limit of the construction density building percentage floor ratio and building height provided that the heights determined by the Obstacles Committee at the Civil Aviation Regulatory Authority shall be complied with for the buildings surrounding or inside civil airports

5- Determine the sites to which special architectural restrictions are imposed such as the design and external appearance of the buildings and the types of materials used in their construction

6- A preliminary classification scheme of lands and the coordinates and levels of roads and driveways.

b- The detailed organization plans shall be submitted to the local committee for consideration and then the recommendations thereof shall be submitted to the regional committee to issue the necessary decision in this regard. The date of issuance of the decision of the Regional Committee

c Objections will be referred after the expiry of the specified period to the local and district committees to issue the necessary decision in their regard and then the decisions will be submitted to the committee exercising the powers of the Supreme Planning Council .

d The Committee exercising the powers of the Higher Planning Council shall issue its decision regarding the Master Plans and the objections thereto submitted to the District Committee shall be approved and put into effect definitively from the date of its decision provided that it is published in the Official Gazette and two of the most widely read local dailies in addition to the website to the Ministry

e 1 The Competent Committee , as the case may be and for justified reasons , approve the Master Plan with all its components at once .

2- The master plan shall be submitted to the local committee for study and then its recommendations shall be submitted to the regional committee to issue the necessary decision in this regard and the filing of the objection thereof shall be announced in the Official Gazette and in two local daily newspapers of the most widely spread newspapers and on the website of the Ministry within (20) days from the date of the committee’s decision District

3 The objections shall after the expiry of the period specified in paragraph 2 of this paragraph be referred to the Local and District Committees for issuance of the relevant decision and then the resolutions shall be submitted to the committee exercising the powers of the Supreme Planning Council


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4- The Committee exercising the powers of the Supreme Planning Council shall issue its decision regarding the Master Plan and the objections raised by the District Committee and its decision shall be final and enforceable from the date of its issuance provided that it is published in the Official Gazette and two local daily newspapers of the largest circulation in addition to the website of the Ministry

**- Article 141**

The Master Developer shall And based on the detailed organizational chart of the Zone prepare a manual to be called (the Manual for Reconstruction and Development of the Zone) provided that it includes the following:

a- Clarify the organizational charts of the Zone at its various levels and specify the rules for construction therein

b - the categories of land use and the delineation of the boundaries of the regulatory subdivisions and the detailed planning areas and the detailed construction provisions therein

c- Types and categories of roads

General Architectural and Engineering Design Guidelines setting out the regulatory requirements and proposed geometric and architectural patterns in the Planning Area in general and in the detailed planning areas in particular including matters relating to landscaping

**- Article 142**

a 1 The Master Developer may submit an application for amendment to the approved Regulatory Plans (Structural or Detailed) including such change of usage description or construction provisions contained

therein or application for the creation or cancellation of a Regulatory Street provided that the application shall specify the reasons and justifications for such amendment.

2 - The Master Developer shall attach to the Request for Amendment the engineering proposals and solutions of the Plan elements to be amended whether or not they are included in the Amendment and the elements affected by the Amendment provided that the Master Developer conducts the necessary study and survey and submits a detailed report on the required amendments including an explanation of the impact Amend the work plan time program the stages of development environmental studies and infrastructure implement its obligations under the development agreement concluded with it and submit any other documents required by the Ministry for this purpose

b 1 The local committee shall consider the request for an organizational amendment based on the recommendation of the concerned organizational unit at the Ministry and shall submit its decision to the regional committee .

2- In case of approval of the regulatory amendment the decision shall be referred to the Compensation Compensation Committee formed for this purpose to study the benefit deriving from the regulatory amendment and calculate the Compensation Allowance in accordance with the principles approved by the Committee exercising the powers of the Supreme Regulatory Council and with the approval of the Minister and submit its recommendation for the value of the Compensation Compensation to the organizing committees (local and regional).

3- Upon approval of the value of the compensation allowance the decision of the District Committee containing the approval of the organizational amendment and fixing the value of the compensation allowance shall be filed for objection for a period of (10) working days and shall be announced in the Official Gazette and in two local daily newspapers from the most widely published newspapers at the expense of the master developer or the owner of the plot of land This is in accordance with the approved mechanism for determining the expenses of advertisements in newspapers in addition to the Ministry's website.

c-1 In the absence of objections within the specified period a decision of the District Committee shall be issued approving the revised scheme and determining the amount of the compensation allowance and the decision shall be final and enforceable as of the date of payment of the value of the compensation allowance

2 In case of objections the objections shall be referred after the expiry of the specified period to the Local Committee to issue the necessary decision in this regard and to submit the same to the District Committee for its decision in this regard .


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d In case the regional committee approves the decision of the local committee its decision shall be considered as an approval of the amended plan and shall be enforced definitively as of the date of its decision provided that it is published in the Official Gazette and in two local daily newspapers of the most widespread circulation in addition to the website of the Ministry .

In case of divergence of resolutions of the local and regional committees the resolutions shall be submitted to the committee exercising the powers of the Supreme Planning Council for final decision making The Official Gazette and in two local daily newspapers from the most widely read newspapers at the expense of the Master Developer in addition to the Ministry website

**- Article 143**

The provisions and conditions stipulated in the structural and detailed organizational plan shall be deemed provisions which may not be exceeded in preparing the engineering drawings to be submitted for licensing purposes

**- Article 144**

a) No land may be divided up annexed and unified nor may any modification be made to a decided division except after obtaining the approval of the competent committee at the Ministry and in accordance with the provisions of the regulation stipulated in the legislation in force

b- An application for obtaining approval to conduct the separation or consolidation and consolidation transaction shall be submitted by the owner of the plot stating the justifications thereof and accompanied by a cover letter from the Master Developer for the purposes of the parceling out of any plot of land whether comprising buildings or constructions or if they are vacant in accordance with the legislation in force provided that the documents are attached thereto the following:-

1- A newly issued registration deed

2- A newly issued plot of land.

3- A newly issued organizational chart of the site.

4- A conformity report issued by a licensed surveying office

5- A valid works permit for any existing buildings on the plot of land

6- Five hard copies and one digital copy of the proposed subdivision separation annexation and unification plan provided that it is in conformity with the provisions of the regulation stating the proposed plots numbers and dimensions and any buildings built on them the licenses of such buildings the capacities of regulatory and parceling roads and corridors their levels and curves all infrastructure services and the space schedule of regulatory and parceling parcels and roads indicating on it the coordinates of all plots to be unpacked or joined by a licensed surveying office

7- Any other matters required by the competent Directorate to study the submitted application.

c- Notwithstanding the provisions of paragraph (5) of paragraph (b) of this Article the competent committee as the case may be may postpone the submission of a valid occupancy permit for justified and compelling reasons

**- Article 145**

a- The license application shall be submitted to the Ministry accompanied by the following drawings documents and data:

1- Covering letter from the master developer

2 copies of the environmental approval of the project (in case the project requires it)

3 A newly issued title deed

4- A valid land plan

5 a valid organizational site plan

6- Three copies of the engineering drawings certified by the Jordanian Engineers Association and the relevant authorities

7- A statement of the change and the coordinates of the plot of land and a report of a licensed surveyor

8 - Clearance of any fees taxes or royalties incurred on the plot of land

9 - The supervision contract attested by the Jordanian Engineers Association or the decision to award the bid in case the supervisor or the executor is an official entity .

10 - Certificate of attestation of the contracting contract from the Jordanian Construction Contractors Association

11 - The lease contract concluded on the plot or the development agreement

12 - Attach the approvals of the relevant entities according to the reconstruction project

b 1 The concerned organizational unit at the Ministry shall take the necessary procedures to study the engineering licensing plans approved by the competent authorities and issue its decision regarding the issuance of the license in case the conditions approvals and requirements are satisfied compliance with the regulatory provisions and the approved uses in accordance with the approved master plan within a period not exceeding 7 days Work from the date of receipt of the application that fulfills all the conditions and requirements

2- The application shall be referred to the Local Committee to take the necessary procedures and issue its decision upon the recommendation of the concerned Regulatory Unit in the Ministry in case the application includes regulatory facilitation or postponement of requirements approvals or amendment of a Construction License and the Local Committee shall issue its decision within a period not exceeding (7) working days from the date of its receipt of the application provided that its decision in case of refusal of a license shall be justified

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

d - The license applicant or the person harmed may object to the decision of the local committee in accordance with the provisions of the Cities Villages and Buildings Planning Law .

**- Article 146**

a) No Person may undertake any of the Construction Projects in the Free Zone except after obtaining a Construction License in accordance with the provisions of this Law and the instructions issued pursuant thereto.

b- The license applicant shall construct a fence fence or coordinate barrier on the boundaries of his land provided that the permitted height does not exceed one and a half meters above the natural ground level on

the front side and two meters on the back and side sides except for cases justified by a decision issued by the Local Committee

**- Article 147**

a The Construction License is related to the Construction Project and is not personal

b in the event of failure to carry out the essential Construction Works within one year from the date of issuance of the Construction License The Permit shall be deemed revoked unless the Local Committee agrees upon a justified request of the person who obtained the Construction Permit to extend such period before its expiry

c- If the construction is not completed within (5) years from the date of issuance of the Permit then a deposit of one half Dinar per square meter shall be collected from the Owner upon request for renewal provided that the deposit amount shall not be less 100 dinars and not more than fifty thousand dinars until the completion of construction

**- Article 148**

a) Any Person executing any Construction Project relating to land plots or buildings covered by the Development Agreement shall abide by the conditions of the Construction Permit to cease work and immediately notify the Master Developer if any damage or failure is caused to the Service Lines buildings or streets or to the environment surrounding the Construction Project He shall immediately restore the situation to the previous state under penalty of legal liability .

b- The Master Developer shall be responsible for taking the necessary procedures and notifying the Implementing Agency and any related party to restore the roads and areas damaged as a result of the implementation of the Construction Projects or any services that have sustained any damage or disruption to their original condition

c- In the event that the roads and places damaged by construction projects are not restored to their original condition The Ministry shall notify the Master Developer of the necessity to do so within the period specified in the notice

d if the period specified in the notice sent to the Master Developer in accordance with the provisions of paragraph (c) of this Article has expired and he has not returned the roads and places damaged by the Construction Projects to their original condition The Ministry shall take the necessary procedures to restore


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the conditions of the roads and places where the Construction Projects were executed to their original condition at the expense of the Master Developer.

**- Article 149**

a The Ministry shall collect from the Licensee a license deposit in the amount of one and a half Dinar per square meter upon carrying out any construction works within the Zone in order to ensure compliance with the provisions of this Law and the instructions issued pursuant thereto provided that the deposit amount shall not be less than (100) Dinars and not more than 50000 Dinars One thousand Dinars provided that the amount of the regulatory deposits collected upon licensing shall be refunded by submitting an application to the Ministry after obtaining the occupancy permit and removing the temporary buildings rubble and construction waste on the site

b In the event of damages arising from non-compliance with the provisions of this Law and the Instructions issued pursuant thereto whose value exceeds the value of the insurance stipulated in paragraph (a) of this Article the Ministry may recourse against the holders of the License for the value of the excess without prejudice to the Ministry’s right to claim compensation for any other damages the competent courts

**- Article 150**

a The person who has been granted a Construction License after completion of the Construction Projects related to lands and buildings within the Zone pursuant to the Construction License shall submit an application for the Occupancy Permit to be issued through the Master Developer after ensuring that he complies with the terms of the Construction License the provisions of this Regulation and the instructions issued pursuant thereto

b- For the purposes of obtaining the occupancy permit the concerned organizational unit in the Ministry shall verify that the construction complies with the license conditions and that will be after completing:

The construction of the building and its readiness for occupancy or use for the purposes for which it was constructed

2- Provide the necessary number of car parks and provide entrances and exits thereto.

3- Construction of fences and external walls.


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4- Construction of the sidewalk.

5 to provide the building services provided for in this Law .

6- Coordinating the paved and planted (green) areas.

7- Removal of temporary buildings and rubble and construction remnants from the site

8- The approval of the General Directorate of Civil Defense on the readiness of the building for occupancy

9- Attach a certificate of conformity for the buildings where the presence of a supervising engineer or a facility safety certified by the Engineers Association is required.

10- A licensed surveyor's report.

11 - As built engineering drawings for the project

c- The concerned organizational unit at the Ministry shall take the necessary procedures to study the requests for occupancy permits and issue its decision regarding the granting or renewal of the occupancy permit after verifying that the conditions are met in accordance with the provisions of paragraph (b) of this Article and within a period not exceeding (7) working days from the date of Receive an application for the issuance of an occupancy permit that meets the requirements

d- The application shall be referred to the Local Committee to take the necessary procedures and issue its decision based on the recommendation of the concerned organizational unit in the Ministry in case the application includes organizational facilitation or postponement of requirements or approvals provided that the Local Committee shall issue its decision within a period not exceeding (7) working days from The date of receipt of the request

**- Article 151**

The Committee exercising the powers of the Supreme Regulatory Council may reduce the restrictions in the regulation provisions and conditions for the existing buildings before the entry into force of the provisions of this Regulation provided that the mitigation rate does not exceed (50%) of such terms and conditions.

**- Article 152**

The Ministry shall collect a fee for studying and approving comprehensive plans of different levels at the rate of ten (10) Dinars for every thousand square meters or any part of a square meter provided that the amount of such allowance does not exceed (100) one hundred thousand Dinars provided that it does not exceed fifty thousand Dinars for the comprehensive plans of solar energy projects

**- Article 153**

a- Buildings and constructions within the Zone shall be exempted from the proceeds of pavement planning and improvement and licensing fees and from the buildings and land taxes

b- The Ministry shall collect the following fees:

| Type of requisition building statement requisition forms | Unity | Dinar drawing for residential areas | Fees in Dinars for commercial areas exhibitions and offices | Dinars for light industries and handicrafts and warehouses | Dinar drawings for medium industries and large factories | Dinar fee for mixed use buildings | The Dinar fee for the agricultural establishments | Fees in Dinars for tourism and recreation hotels and resorts |
|---|---|---|---|---|---|---|---|---|
| Drawing an organizational site diagram | number 1 | 5 | 15 | 15 | 15 | 15 | 3 | 15 |
| Distribution fee of buildings and apartments | for each Voucher and Apartment | 15 | 30 | 30 | 30 | 30 | 15 | 30 |
| Land division and | for each resulting Coupon | 20 | 20 | 20 | 20 | 20 | 20 | 20 |


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consolidation

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**- Article 154**

2026-06

a The Local Committee may approve licensing the parts that violate the regulatory provisions prescribed upon licensing any modified Existing Building prior to the effective date of the provisions hereof provided that the Ministry collects the excess allowance stipulated in the excess fees schedule referred to in Schedule 6 attached hereto .

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b- The Local Committee may approve the licensing of the parts that violate the regulatory provisions prescribed upon licensing any building after the entry into force of the provisions of this Amended Law if it is satisfied that the violation or infringement occurred for justified technical reasons up to a percentage not exceeding the amount of the reductions referred to below provided that it has not previously been imposed Grant any regulatory facilities or amendments in accordance with the relevant legislations to the regulatory provision subject of the violation provided that the Ministry collects double the excess allowance in accordance with what is stipulated in the abuse allowance schedule

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1 - (5%) of the percentage of the area of the plot of land

2 - (10%) of the permissible height.

3 - (20%) of the building volume.

4 - (10%) of any setbacks

c- The Local Committee may approve the following:

1- A building permit is issued on top of an existing licensed building that has regulatory facilities or amendments in accordance with the legislations in force and no abuse fees stipulated in this Regulation will be levied thereon.

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2 - Permit to build on top of an existing licensed building that includes abuses provided that the Ministry collects double the excess fees in accordance with what is stipulated in the excesses fees schedule

d- The height of the Building shall be calculated as the vertical distance between the average road level which forms the front of the plot to the highest point of the construction surface allowed in accordance with

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the prescribed regulatory provisions and in case the plot is situated on more than one street the height shall be calculated from the average of the maximum capacity road level comprising one of the roads Widget interfaces.

e- The Ministry shall collect the override fees on the parts that violate the regulatory provisions prescribed in accordance with the provisions of Schedule No. (6) attached hereto.

**- Article 155**

a- The Owner may submit an application for the amendment of the Construction License provided that the application shall be accompanied by all documents and drawings showing the nature of the amendment requested.

b) The Local Committee shall issue its decision regarding a Construction License amendment request upon the recommendation of the Regulatory Licensing and Construction Control Unit at the Ministry within (7) working days from the date of submitting the completed application in case the Committee approves the requested amendment an additional Construction License will be issued including the amendment approve it

**- Article 156**

a- The Local Committee shall issue its decision to stop work on a Construction Project in the following cases:

1- Violating the prescribed planning scheme and its provisions as well as the building terms and conditions and violating the usage thereof.

2- If it deems that the building intended to be interrupted is structurally weak and it is feared that it will collapse or crack or may cause damage to the surrounding buildings.

3 If the building is located within the State or public property or is trespassing or encroaching upon it .

4 If the building is without a permit or in violation of the regulations provisions terms and conditions and the planning schemes .

b- The decision to stop the construction works stipulated in paragraph (a) of this Article shall specify the period during which the decision must be implemented and the action to be taken whether to correct the conditions of the building or demolish it or restore the situation to its previous condition.

c- If the Owner fails to take the measures required to be implemented within the period specified for him the Ministry may take what it deems appropriate in accordance with the provisions of Article 38 of the Cities and Villages Planning Law to preserve public safety the environment or the general appearance and the cost of such action shall be borne by the Licensee in addition to Such a percentage shall be 25% of the value of the costs of this procedure as administrative expenses.

**- Article 157**

2026-06

a- The basement floor shall consist of one or more floors located below the natural level of the plot of land on all sides and its concrete surface shall not exceed a height of (45) cm and may be erected along the entire boundaries of the plot of land with the consent of the neighbours, with the exception of the front setback

b In case the building does not have a basement floor it shall be permitted to raise the level of the concrete surface of the basement level with the level of the pavement with the exception of commercial areas where the basement floor is erected at the same street inclination parallel to the plot provided that the pavement is not allowed to be used for any construction related constructions

**- Article 158**

2023-02


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Should the topography of the land necessitate the construction of one or more settlements then setbacks shall be provided as follows:

a- If the number of levels of leveling floors does not exceed the permissible floor heights of the adjacent rear plot the back set back stipulated in this Law shall apply to him .

b If the number of settlement floors exceeds the number of floors permitted to be built on a plot of land exceeds the number of floors in adjacent rear plots the owner must provide the back settling provided for in this Law in addition to one meter for each additional settlement floor whose height is greater than the building adjacent to it .

c- Car parking spaces on the basement floor shall be excluded from the calculation of the building percentage provided that the structural integrity of the building is taken into account.

**- Article 159**

A- It is permitted to construct open corridors or staircases in the regulatory setbacks of the buildings provided that:

1- It shall not cover half of the legal setback and shall be from the builder.

2 Not to exploit the passages or stairways and their parts for purposes other than those prescribed for them .

b - Swimming pools are permitted to be built in setbacks within the tourist and residential uses .

**- Article 160**

Ancillary buildings are permitted to be erected in the Settlement provided that:

a- The percentage of such buildings shall not exceed (5%) of the area of the plot of land and shall not exceed (50 m2) for all uses except industrial use (150 m2) in any case in addition to the percentage allowed in accordance with the provisions hereof provided that Do not close more than half of the rebound.

b - Its height from the outside shall not exceed 3 meters from the level of the natural ground .

c- The Local Committee may approve the increase in the height and area of the subsidiary buildings for reasons and technical requirements justified by the relevant authorities for the lands whose area exceeds (20) dunums

**- Article 161**

No building or any part thereof may protrude on the building line or erect canopies in the retraction except in the following cases:

Architectural protrusion: includes a part of the building that is not exploited for the cosmetic purposes of the facades of the buildings and for protection against weather factors and for decoration works within the retraction of a distance not exceeding (75 cm) from the building line provided that it does not impede movement and does not affect the architectural layout.

b- Entrance canopy: the roof covering part of the retraction for the purposes of protection against weather factors provided that its depth does not exceed two meters and its width 4 meters provided that it is not closed.

C- Awnings and loading and unloading canopies: they are permitted to be erected in accordance with the regulatory provisions for car and truck parking lots provided that they achieve a smooth flow of traffic.

D- Protective Awnings: For the purpose of covering boilers and machines or protecting materials and other weather factors at a rate of (5%) of the area of the plot of land provided that its area in all cases does not exceed (100 m2) provided that it achieves a smooth flow of traffic.

**- Article 162**

a- The Barrier Floor shall be licensed as a secondary floor to be part of the commercial shop or factory directly connected thereto and can only be accessed through the floor belonging to it.

b- The roof floor shall be licensed as part of the licensed floor in accordance with the provisions of this Law and shall be located above the last permitted floor and shall be used for building services such as elevator

rooms, stair repeaters, heating and cooling water tanks and solar energy uses and shall not be calculated within the height or number of floors

C - The installation of solar cells for the generation of electric power on the roofs of the existing buildings shall be permitted with the approval of the local committee provided that the buildings are duly licensed and hold an occupancy permit provided that the setbacks are secured according to the regulatory provisions of the plot Subject to the approval of the Local Committee the percentage shall be excluded provided that it does not close out more than half of the recurrence

d- Buildings shall be permitted to be erected below the natural ground level within the setbacks such as water wells fuel and water tanks collection pits central heating and cooling electricity rooms electric substations non commercial storage rooms and any public building services

**- Article 163**

a Vehicle parking shall not be imposed for buildings erected on plots of land served only by a staircase or a corridor whose width is less than three meters

Open or Covered Vehicle Parking must be provided on the plot of land on which the building is erected under the following conditions:


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d- The Committee exercising the powers of the Supreme Regulatory Council shall determine the minimum number of parking spaces required for any use not mentioned in the above mentioned uses

If the parking spaces referred to in this Law are not available within the boundaries of the building or on its site the Owner may allocate car parking spaces for him in a plot of land or an adjacent real estate or legally opposite the building

f- A Master Developer shall provide or construct public car parking in accordance with the Master Plan of the Zone

g- Car parks may not be used for other than the purpose for which they were intended or the nature of use may be changed.

**- Article 164**

A Petrol Station may be set up in the mixed use commercial and industrial zones subject to the following conditions:

a- The plot area shall not be less than one thousand square meters and the frontage shall not be less than (30 square meters).

b- The road width of the frontage of the adjacent Station shall not be less than (16 m2).

c- Provide front setbacks of not less than (10 m2) and rear and lateral setbacks of not less than (5 m2) and if the plot has approved regulatory provisions the setbacks stipulated in these provisions must be adhered to

d- Two floors are permitted to be erected at the Station site provided that:

The height of the building shall not exceed (10 m2).

2 The building percentage shall not exceed (50%) of the area of the plot including the canopies and ancillary buildings.

e The Local Committee may authorize a percentage of (10%) of the Land Area of the Plant if this area is not less than two thousand square meters for the following uses:

1 - Car wash

2 - oil change

3 - Electricity of cars.

4 Sale of auto accessories supplies

5 tires and auto diffuser.

6- Automated teller machine.

7- Grocery store

f- A part of the Land area of the Plant may be allocated for charging Electric Vehicles with energy.

g- provide a public service toilet for men and another for women that shall be independent of the toilets designated for the employees of the Plant

h- comply with the legislations related to the fuel stations issued by the Concerned Entities

**- Article 165**

Notwithstanding the provisions of these Regulations the Committee exercising the powers of the Supreme Planning Council may license the strategic investment projects that contribute to achieving the sustainable development of the Development Zone in and around which the Project will be constructed pursuant to provisions determined by it for this Project in accordance with its nature and requirements

**- Article 166**

a The provisions of the Regulations on the Sale of Road Waste in Municipal Areas shall not apply to cases where the abandoned Road Land was originally owned upon the announcement of the Area to the Master Developer


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b- The sale of road waste in the Free Zone shall be carried out in accordance with standards and bases determined pursuant to instructions issued for this purpose.

**- Article 167**

The Law Regulating Cities Villages and Buildings and the regulations and instructions issued pursuant thereto shall be applied in all matters not provided for in this Law

**- Article 168**

a- upon the termination or expiry of the Development Agreement concluded between the Ministry and the Master Developer by mutual agreement or litigation for any reason or as a result of the Master Developer breaching 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 reclaim the Ministry lands from the Master Developer enclosed with the request a list of plot numbers a plan of the lands to be repossessed and the development agreement to be concluded with the new master developer of the Zone

b- The competent Directorate of Lands Registration and Survey shall request the Ministry in writing to place a no disposal sign on the lands covered by the restitution application and attach the plans showing the location of those lands to stop any dealing with them as of the date of notifying the Land Registry Directorate of such until the completion of the redemption procedures and the issuance of registration bonds in accordance with the provisions of the provisions of this Article This system.

**- Article 169**

a 1 The Ministry lands will be repossessed from the Master Developer by a decision of the Council of Ministers upon the recommendation of the Ministry in accordance with the provisions hereof without prejudice to the rights acquired by third parties for any part of such lands that have been sold leased or entered into with the registered Establishments in the Area within a period of time The Development Agreement concluded between the Ministry and the Master Developer is effective


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2 The decision of the Council of Ministers to recover the lands issued in accordance with the provisions of paragraph 1 of this paragraph shall be published in the Official Gazette and in two local daily newspapers of the widest circulation .

b- Upon initiating the procedures for reclaiming the lands from the Master Developer the Ministry shall take all necessary procedures to conclude a development agreement with a technically and financially qualified entity to be a Master Developer for the area whose lands or any part thereof is to be redeemed unless the Ministry desires to revoke the developmental or free character of this area.

**- Article 170**

Upon the issuance of the Cabinet Resolution to recover the Ministry lands from the Master Developer the Ministry shall:

a) submit a copy of the repossession decision and a blueprint of the lands in respect of which the decision has been issued to the competent Land Registration Directorate to cancel the previous registration restrictions and issue registration bonds in the name of the new Master Developer or the Ministry

b- Notify the Master Developer in writing of vacating the lands for which the decision has been issued and deliver the same to the Ministry within 30 days from the date of his notification

**- Article 171**

a) Subject to the provisions of paragraph (d) of Article 19 of the Law and the compensations payable to the Ministry Lands shall be redeemed at the consideration in which they were purchased by the Master Developer minus the value of the fines resulting from the breach of the Development Agreement concluded for this purpose

b-1 The real estates constructed by the Master Developer on the lands of the Ministry that have been redeemed shall be valued at a price equal to the market value thereof on the date of publishing the redemption decision .

2 for the purposes of implementing the provisions of paragraph 1 of this paragraph The term (real estates) means structures and buildings erected and structures on top of the structure and they are any unfinished building whose roof is erected on walls, columns and supports


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3- The person against whom the recovery decision has been issued shall be bound to return the land to the condition it was in when it was handed over including backfilling any excavations made on the land or removing any mounds therein unless the Ministry deems otherwise and in accordance with the public interest

c- The assessment of the compensation provided for in these Regulations shall not include any constructions or buildings added after the date of termination or expiry of the Development Agreement.

**- Article 172**

a) The value of the due compensations shall be estimated in accordance with the provisions of Article 171 of this Law through the Compensation Assessment Committee which shall be formed within 30 days from the date of the Ministry', s receipt of the redeemed land and shall include three experts in its membership The Ministry and the Master Developer shall each appoint a representative thereof and the two appointed experts shall agree on selecting a third expert to be the Chairman of the Committee All members of the Committee shall be experienced and specialized

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 fails to appoint a representative within the period stipulated in paragraph (a) of this Article he shall be nominated by the President of the Amman Court of First Instance

c- If any member of the Compensation Assessment Committee is unable to perform his task or fails to perform it or stops performing it due to his incapacity death or any other reason a replacement shall be chosen in accordance with the provisions of this Article

**- Article 173**

The Compensation Assessment Committee shall undertake a physical examination describing the structures and buildings erected on the repossessed lands of the Ministry in detail and in detail and auditing any documents or financial documents of the Master Developer.

**- Article 174**


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The compensation report shall be prepared supported by the documents and data approved for the issuance of the report provided that they specifically include the following:

a The detailed report stating the basis justifications and method of the assessment method of forming the expert opinion the statistical information related thereto and the summary of the accounts

b- Data supporting the report and copies and information of the redeemed land and the financial books of the Master Developer.

c- Customs declarations and purchase invoices for goods and materials used in the construction of buildings and installations

**- Article 175**

a- The Compensation Assessment Committee shall complete the task of assessing the compensation not later than (90) working days from the date of commencing such assessment procedures If it does not complete the work during this period for justified reasons it may be extended for a similar period by virtue of a decision issued by the Minister

b- The Compensation Assessment Committee shall issue its decision by a majority vote of its members and its decision shall be final after its ratification by the Cabinet.

c The decision of the Compensation Assessment Committee may be appealed against before the Oman 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 these Regulations shall be determined in accordance with the rules issued by the Ministry for this purpose and the fees of the expert representing him in the Compensation Assessment Committee shall be borne equally by the Ministry and the Master Developer and the third parties shall bear the fees of the third expert equally

**- Article 177**


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a The Compensation shall be paid to the Master Developer within six (6) months from the date of ratification of the assessment decision by the Council of Ministers

b) The indemnity provided for in paragraph (a) of this Article shall not be paid to the Master Developer if it fails to pay its financial obligations including taxes fees fees charges and royalties due to the Municipalities or any Government Entity provided that he submits a certificate proving his innocence by paying the same Otherwise, such obligations shall be deducted from the original indemnity after verification of their value in writing by the relevant authority.

**- Article 178**

a- If the agreement concluded between the Master Developer and the Registered Establishment is terminated by mutual agreement or by litigation or has been terminated for any reason whatsoever or due to the Registered Establishment being in breach of the provisions of the Law and these Regulations The Master Developer shall recover the lands whose ownership has been transferred to the Registered Establishment by a decision of the Council of Ministers upon the recommendation of the Ministry .

b- The Master Developer shall submit to the Ministry an application for repossession of the lands enclosed with a list of the plot numbers and a plan of the lands to be reclaimed

**- Article 179**

a- The provisions stipulated in this Law related to the provisions and procedures of land redemption and the estimation of compensation and the manner of its disbursement and the basis for determining the experts' fees shall apply to the recovery of the master developer of lands whose ownership has been transferred to the Registered Establishment

b- The Compensation Assessment Committee shall be formed in this case under the chairmanship of an expert appointed by the Ministry with the membership of an expert appointed by the Master Developer and an expert appointed by the Registered Establishment provided that the Master Developer and the Registered Establishment each bear the fees of the expert appointed by the Ministry and the Master Developer and the Registered Establishment equally bear the fees of the expert appointed by the Ministry


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**- Article 180**

2023-02

a- The Ministry shall coordinate with the Department of Lands and Surveys and any other relevant party to make the necessary arrangements for the implementation of the redemption decisions in accordance with the provisions hereof

b- The Department of Lands and Surveys shall not collect any fee on the lands that are redeemed in accordance with the provisions of these Regulations.

**- Article 181**

2026-06

a The Investor may submit a grievance application to the Ministry in accordance with the form approved for this purpose against any decision or measure taken or the official refusal to take it that affects the rights and guarantees of the Investor specified in the relevant legislations or the international agreements related to the investment to which the Kingdom is a party or the contracts concluded between The investor and the official entity

b- The investor may submit the grievance request within the periods stipulated in the international agreements related to the investment to which the Kingdom is a party or the contracts concluded between the investor and the official entity

c- An Investor may not submit an application for grievance if he submits an appeal before the competent court or if he initiates procedures according to the alternative means of dispute resolution.

D- The submission of the grievance by the investor in accordance with the provisions of these Regulations shall not be considered as an appeal by the investor before the competent courts or recourse to alternative means of dispute resolution and shall not affect the rights of the investor stipulated in the international agreements related to investment to which the Kingdom is a party.

**- Article 182**

2023-02

a) The Minister shall form one or more committees called (the Grievances Committee) to be chaired by the Secretary General whose deputy shall be appointed by a decision forming the committee members and a rapporteur who shall organize its agenda take the minutes of its meetings maintain its records records transactions and requests submitted to it and follow up the implementation of its decisions

b - The members of the Committee must be experienced and specialized employees of the Ministry .

c- The Committee shall meet at the invitation of its Chairman on a weekly basis or whenever deemed necessary and its meeting shall be legal in the presence of the majority of its members provided that the Chairman or Vice Chairman is among them and its decisions shall be taken by the majority of votes of its members.

d- The Chairman of the Committee may invite any expert and competent person to attend the meetings of the Committee without having the right to vote on its decisions.

**- Article 183**

a The Committee shall be competent to:

1 to consider grievance requests in order to verify the soundness of the measures taken or the decisions issued by the official entity or to ensure that they are properly implementing the legislation regulating its work and that they do not violate the international agreements related to investment to which the Kingdom is a party and the contracts concluded between these entities and investors

2 study the obstacles facing the economic activity and find the necessary means to address them

b For the purpose of discharging its duties the Committee shall have the powers to:

Classification of grievance requests

2 review the documents files records records and correspondences related to the grievance request

3 c - seek clarification from the official authority or from the investor on any matter related to the grievance application .

4- Hold the meetings in the presence of the representatives of the Official Entity and the Investor in order to review the views

5 - identify the obstacles facing the Economic Activity disclosed in the grievance application and recommend the same to the Minister to address the official entities to address them

6 - Take the necessary measures and coordinate with the relevant official bodies to settle the dispute subject of the complaint.

7- Recommend to the Official Entity to reconsider the procedure or decision taken on the subject of the grievance request or submit a recommendation to it to take a decision that it should have taken in


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accordance with the relevant legislation or the international agreements related to the investment to which the Kingdom is a party or the contracts concluded between the investor and the official entity if the grievance committee is satisfied that the grievance request is valid and the official entity is satisfied of that

8 - submit the necessary report on the grievance to the Minister to take any action or take the appropriate decision to settle the dispute

9 - submit a monthly report to the Minister including a summary of the work of the Committee and the grievances and decisions issued during that period The Minister shall submit such reports on a quarterly basis to the Board .

10 - perform any other duties assigned to it by the Minister

c- A special register of grievance requests shall be established at the Ministry provided that each request is given a serial number according to the date of its submission The applicant shall be given notice thereof.

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

**- Article 184**

2023-02

a- The Committee shall during two working days consider a request for a grievance as an urgent matter in any of the following cases:

1 If the nature of the action or the decision taken against the Investor has a significant impact on the functioning of the Economic Activity or its productivity or leads to the cessation of its activities .

2 If the legislation of the official authority stipulates specific time limits for which it is feared that the investor may submit his appeal before the competent court .

b- The Official Entity shall respond to the grievance submitted in accordance with the provisions of paragraph (a) of this Article within a period not exceeding 3 working days from the date of receipt of such request.


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**- Article 185**

2023-02

a- In cases 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 request issue any of the following decisions:

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1- Declaring that it has refrained from considering the subject of the grievance request due to the applicant exceeding the legal time limit stipulated in the relevant official authority legislations if the legislations of the official authority provide an opportunity for the investor to file an objection before that body or due to its consideration by a competent judicial arbitral or investigative body

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2 directing the Investor to submit his objection in accordance with the procedures specified in the legislation of the Official Entity and the necessity of exhausting the means of objection before it If the legislation of the official entity provides an opportunity for the investor to submit an objection to it

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3- Accept the grievance request and proceed with its examination procedures in accordance with the instructions issued for this purpose.

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b- After taking any of the decisions referred to in paragraph (a) of this Article the Committee Rapporteur shall:

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1- Submit the grievance request and its attachments to the Minister

2- Refer the committee', s recommendation or decision to the official body for necessary action

3- Notify the decision and the recommendation issued by the means determined by the applicant within two working days from the date of its issuance

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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 requests he deems necessary to submit to the Council of Ministers to take the necessary decision in respect thereof.

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**- Article 186**

2023-02

a- The procedures for examining the grievance applications or any of the documents and information submitted or disclosed during the meetings held in accordance with the provisions of these Regulations may not be invoked including the concessions made by the investor or the official body before any court or arbitral tribunal or any other body whatsoever .

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b The members of the Committee and any person invited to attend the meetings of the Committee are prohibited from disclosing any information related to the grievance to any person without the written consent of the Official Entity and the Investor .

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**- Article 187**

2023-02

a) An electronic public register called the General Register of Economic Activities registered and licensed in the Kingdom shall be established at the Companies Control Department The data related to the economic activities and the amendments or legal acts that may occur thereto shall be recorded therein.

b- Each Economic Activity subject to registration shall be assigned a national number and shall be used for all official purposes and objectives.

c- The Companies Control Department shall manage the Public Register and follow up on updating its data and keep documents and data related to Economic Activities

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**- Article 188**

2023-02

The Public Register shall have the following objectives:

a- Meet the Government', s directives towards comprehensive digital transformation

b- improve the time taken to obtain accurate and timely data for Registered and Licensed Economic Activities

c- Facilitate access to data for Official Entities and provide accurate statistics and reports for informed decision making.

d- enhance the economic competitiveness of the Kingdom of Saudi Arabia and attract more investments.

e to submit information and reports on economic activities and their development .

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**- Article 189**

2023-02

a- Through the Register it is possible to inquire about the licenses of professions through the trade name the name of the trader (individual or partner) or the national establishment number economic activities or commercial objectives or reports that include statistics on:

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The most licensed Economic Activities

2 The total number of licenses by economic activity

3- Total number of licenses by sector of economic activity

4 - The total number of licenses according to the legal form of the Establishment

b- The Minister of Industry Commerce and Supply may issue the necessary instructions for the operation administer and maintenance of the Public Registry

c- The Ministry and any official entity shall have the right to access and review the Electronic Public Register.

**- Article 190**

a- The Companies Control Department shall coordinate with the official entities responsible for registering or licensing Economic Activities in the Kingdom to achieve a seamless exchange of data and information to achieve integration between the concerned systems .

b- The Companies Control Department may conclude memoranda of understanding with the relevant official entities for the purpose of achieving the objectives of establishing the Public Register and implementing the required coordination between them

**- Article 191**

The Ministry may adopt electronic means to conduct its transactions with official entities master developers and registered establishments including access to a common database


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**- Article 192**

any case arising from the application of the provisions of this Regulation not provided for therein It shall be submitted to the Council of Ministers upon the recommendation of the Minister in order to take the appropriate decision thereon

**- Article 193**

The Minister shall issue the necessary instructions for the implementation of the provisions hereof including the following:

a- Registration of the Master Developer as a Registered Establishment

b- Reconcile the conditions of the establishments operating in the development zones and free zones

c- Determining the amount of the remuneration to be collected by the Ministry in return for the services rendered including:

Services provided to Registered Establishments including the renewal of the registration certificate and the granting and renewal of licenses

2- The investment fund registration services fee.

d- Procedures for the registration, cancellation and amendment of the registration of Establishments

e- the economic activities for which establishments may be registered for the exercise of in each region

f - the conditions and procedures for registering foreign companies in the Free Zone .

g Establish and license logistic centers

h- The duties of the Registrar and the procedures followed by the Registrar to implement the provisions of this Regulation

i The partners in the investment funds assign their shares and the procedures thereof

j The terms of the license of the managing partner

k- Instructions for establishing and licensing electric charging stations for electric vehicles in all development and free zones

l- Licensing and registering Virtual Offices in development and free zones


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m- Licensing billboards in development and free zones

n- Selling excreta and assessing its value in development and free zones

O- Granting an Economic Activity License subject to compliance

p) Regulating the nomination of the representatives of official entities and their work at the Ministry of Investment

q- Committee of origin

**- Article 194**

The following Regulations shall be repealed provided that the instructions and resolutions issued pursuant thereto shall continue to be in force until they are amended repealed or replaced by others in accordance with the provisions of these Regulations:

a- Regulation No. 15 of 2019 on Regulation and Licensing for Construction in Development Zones and Free Zones

b - Investors Grievance Regulations No. 163 of 2019

c- Regulation No. 31 of 2016 on the Establishment of Development Zones and Free Zones

d - Regulation No. 77 of 2016 Regulating Investments of Non Jordanians

e Regulation No. 92 of 2016 on the Restitution of Lands in Development Zones and Free Zones

f - System of Customs Procedures in Development Zones No. 12 of 2016.

G - Law No. (44) of 2016 on Income Tax Reduction in the Less Developed Regions

h - Investment Window Regulation No. 32 of 2015

i Investment Incentives Law No. 33 of 2015

j - Law No. 120 of 2015 on Sales Tax in Development Zones and Free Zones

k) Regulation No. 129 of 2015 Regulating the Investment Environment and Registration of Establishments in Development Zones and Free Zones

l- Regulation No. (18) of 2014 on Work and Workers in Development Zones and Free Zones

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| m - Regulation No. 62 of 2012 Regulating Customs Procedures in Free Zones<br><br>2023-1-26 | اطق<br><br>رة<br><br>لسنة |

المنشور في العدد 5842 على الصفحة 810 بتاريخ**نظام رقم 7 لسنة 2023 (نظام تنظيم البيئة الاستثمارية لسنة 2023) وتعديلاته**
**نظام معدل رقم 30 لسنة 2026 (نظام معدل لنظام تنظيم البيئة الاستثماريةب**2023-02-12 والساري بتاريخ 2023-02-12 المعدل
المنشور في العدد 6052 على الصفحة 2331 بتاريخ 2026-06-04 والساري بتاريخ 2026-06-04**لسنة 2026)**
والمشار إليه هنا وفيما بعد بالاسم المختصر نظام رقم 7 لسنة 2023 (نظام تنظيم البيئة الاستثمارية لسنة 2023) وتعديلاته