Instructions for Organizing and Controlling Invoicing Affairs No. (1) of 2019 and its Amendments

Issued pursuant to the provisions of Paragraph (A) of Article (11) and Article (16) of Regulation No. (34) of 2019 for Organizing and Controlling Invoicing Affairs

Article (1)

These instructions shall be cited as (Instructions for Organizing and Controlling Invoicing Affairs No. (1) of 2019 and its amendments) and shall come into force as of 1/7/2019.

Article (2)

The seller of any goods or services with a value not less than one Jordanian dinar shall organize an original invoice in accordance with the provisions of the Regulation for Organizing and Controlling Invoicing Affairs No. (34) of 2019 and these instructions, unless exempted in accordance with the provisions of Article (11) of the Regulation for Organizing and Controlling Invoicing Affairs or the provisions of these Instructions.

Article (3)

A cash sales invoice of goods or provision of services shall include the following data:

a. The serial number of the invoice.
b. The seller's name and address.
c. The seller tax number if registered for sales tax, the national number for Jordanians, and the number approved by the competent authority for non-Jordanians if they are not registered for sales tax.
d. The date of organizing and issuing the invoice
e. Statement of the type of the sold goods or services, their quantity and value, and the total value of the invoice.

Article (4)

The following categories are exempted from organizing and issuing invoices in accordance with the provisions of The Regulation for Organizing and Controlling Invoicing Affairs and the instructions issued thereunder:

A. The following licensed establishments and businesses whose annual sales do not exceed (75) Thousand dinars:
    - Grocery stores (including mini-markets, supermarkets, or shops)
    - Bookstores and stationery shops
    - Household appliances shops
    - Bakeries
    - Traditional restaurants
    - Home-based businesses
    - Dairy shops
    - Sewing supplies shops

B. Professions licensed in any of the Kingdom's governorates in accordance with the applicable legislations, whose annual revenues do not exceed. (30) thousand Jordanian dinars.
C. Bakeries that sell bread only, whose annual sales do not exceed 150000 Jordanian dinars.

Article (5)

Organizing and issuing an invoice shall be required in the case of sale. However, in the event that goods are placed on consignment with a third party, the issuance of an invoice shall not be required, provided that the goods are supported by documents evidencing such consignment, and the Department may request proof thereof.

Article (6)

The mechanism defined below for organizing invoicing affairs shall apply to lawyers as follows:

A. For each lawyer whose collected revenues do not exceed fifty thousand (50,000) Jordanian Dinars annually, the receipt collections or any receipt voucher shall be adopted for the purposes of calculating the tax, instead of the invoice stipulated in the provisions of Article (5) of the Regulation for

Organizing and Controlling Invoicing Affairs No. (34) of 2019 and these Instructions.

B. A lawyer whose collected revenues exceed fifty thousand (50,000) Jordanian Dinars annually shall issue invoices in accordance with the provisions of Article (5) of the Regulation for Organizing and Controlling Invoicing Affairs No. (34) of 2019 and these Instructions, within forty-five (45) days from the date of reaching this threshold.

C. 1- If the collected revenues exceed fifty thousand (50,000) Jordanian Dinars annually, the lawyer shall be required to adjust his/her invoicing status in accordance with these Instructions within forty-five (45) days from such date.
2 If the collected revenues fall below fifty thousand (50,000) Jordanian Dinars annually, the lawyer shall also be required to adjust his/her invoicing status in accordance with these Instructions.

D. Should the lawyer fail to issue receipts, vouchers, or invoices in accordance with the Regulation for Organizing and Controlling Invoicing Affairs No. (34) of 2019 and these Instructions, the penalties stipulated in Article (64) of the Income Tax Law No. (34) of 2014 and its amendments shall apply.

Minister of Finance.