

Granting tax exemptions and issuing exemption cards

All entities that enjoy tax exemptions in accordance with the provisions of Article (21) in the sense of Article (7/a/3) and Article (22) of the General Sales Tax Law No. (6) of 1994 and its amendments	The category benefiting from service
The Directorate of Registry, Exemption and Tax Refund at the main center	The place where the service is provided.
<p>Applicability of the conditions stipulated in the laws, regulations and instructions published on the department's website www.istd.gov.jo, which are:</p> <ul style="list-style-type: none"> •Article No. (21) in accordance with Article (7/a/3) of the General Sales Tax Law No. (6) of 1994. •Article No. (22) of the General Sales Tax Law No. (6) of 1994. • The exempted goods should be within Table No. (3) mentioned in Article No. (3) of the General Sales Tax Law No. (6) of 1994 and its amendments. 	Conditions for obtaining the service
<ul style="list-style-type: none"> • An official letter from the entity requesting the exemption 	The required documents
<ol style="list-style-type: none"> 1- Purchases and imports of His Majesty the King of goods and services: 2- The invoice is issued in the name of the royal court (the royal palaces.) 3- The invoice shall be stamped with the seal of the Royal Court. 4- The seller keeps a copy of the invoice in case of local purchase. 5- It is not required to obtain prior approval for exemption from the Income and Sales Tax Department. <ul style="list-style-type: none"> • Purchases and imports of non-honorary embassies, legations and consulates for their own use, on condition of reciprocity: • A letter of recommendation from the Ministry of Foreign Affairs that includes the type of commodity or service, its quantity and value, the name of the supplier for each purchase, and the customs declaration in case of import. • Addressing the Ministry of Foreign Affairs with an official letter containing the approval of the zero-rate subsection, with a copy of the mentioned letter directed to each of the stakeholders and the seller in the case of local purchase, and a copy to the Customs Department in the case of import. • The seller keeps a copy of the book mentioned in the previous point, accompanied by a copy of the customs declaration in case of import, and a copy of the invoice stamped with the buyer's seal, provided that the invoice is issued in the name of the exempted party in the case of local purchase. <ol style="list-style-type: none"> 6- Purchases and imports of accredited and non-honorary members of the diplomatic and consular corps, on condition of reciprocity : <ul style="list-style-type: none"> • A letter of recommendation from the Ministry of Foreign Affairs to issue exemption cards. • Issuing a personal exemption card for accredited and non-honorary members of the diplomatic and consular corps to be used when purchasing any good or service for their own use. • In the event that the exemption card is not obtained, the purchases of the diplomatic corps are subject to tax, but are returned according to the applicable response procedures. • The seller keeps a copy of the exemption card with its number attached to the invoice and 	Service provision procedures

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signed by the buyer.

7- Purchases and imports of international and regional organizations operating in the Kingdom and their non-Jordanian diplomatic staff:

- A letter of recommendation from the Ministry of Foreign Affairs that includes the type of commodity or service, its quantity and value, along with the attachments of the customs declaration.
- Addressing the Ministry of Foreign Affairs with an official letter containing the approval of the zero-rate subjection, with a copy of the said letter directed to each of the stakeholders and the seller in the case of local purchase, and a copy to the Customs Department in the case of import.
- The seller keeps a copy of the book mentioned in the previous point, accompanied by a copy of the commercial invoice and the customs declaration.

Local purchases:

- It is not required to obtain prior approval to obtain the exemption, as there is a mechanism for purchasing from the local market.
- Install the number and date of the check issued for payment of the bill on board.
- The seller keeps a copy of the invoice and a copy of the check.

8- Purchases of the Armed Forces, Public Security, Civil Defense, Gendarmerie and General Intelligence :

- Addressing the Income and Sales Tax Department with an official letter that includes the type of commodity or service, its quantity and value, the name of the supplier for each purchase, and the customs declaration in case of import.
- Addressing the person concerned with an official letter containing approval of the zero-rate subjection, with a copy of the said letter directed to the seller in the case of local purchase and a copy to the Customs Department in the case of import.
- The seller keeps a copy of the book mentioned in the previous point, accompanied by a copy of the customs declaration in the case of import, and a copy of the invoice stamped with the buyer's seal, provided that the invoice is issued in the name of the exempted party in the case of local purchase.
- General Security and General Intelligence have their own procurement mechanism.

9- Purchases by entities that have obtained approval from the Income and Sales Tax Department to follow a mechanism for purchasing from the local market:

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- The seller issues the invoice in the name of the exempted entity.
- The seller keeps a copy of the invoice and a copy of the local purchase mechanism book.

- The exempted party must provide the Department with a list according to the period indicated in the mechanism, which includes the type of commodity or service, its quantity and value, and the selling entity..

10- Purchases of mosques, churches, orphanages, the elderly, sports and cultural clubs, and people with special needs :

- Addressing the Income and Sales Tax Department with an official letter from the entity to which the exempted entities belong. These include the type of commodity or service, its quantity and value, the name of the supplier for each local purchase, and the customs declaration in the case of import. Mosques are excluded from this because there is a mechanism for purchasing from the local market for them..
- Addressing the person concerned with an official letter that includes approval of the zero-rate subjection, with a copy of the mentioned letter sent to each of the supervising authority and the seller in the case of local purchase, and a copy to the customs department in the case of import.
- The seller issues the invoice in the name of the exempted party in the case of local purchase.
- The seller keeps a copy of the book mentioned in the previous point, accompanied by a copy of the customs declaration in case of import, and a copy of the invoice stamped with the buyer's seal, provided that the invoice is issued in the name of the exempted party in the case of local purchase

11- Purchases and imports of projects that enjoy the exemptions stipulated in the Investment Promotion Law. Procedures are followed according to the investment encouragement bill (investment environment .

The first case: before issuing the invoice :

- Submitting a request from the taxpayer to the Ministry of Investment to obtain the exemption.
- Issuing a letter from the Ministry of Investment after presenting it to the competent committees in the ministry, including the exempted materials and commodities along with the exemption period, the type of commodity, its quantity and value addressed to the taxpayer including the approval of the subjection at the zero rate.
- Entering the letter by the employee of the department (investment division) in the ministry into the department's systems.

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<p>The second case: after issuing the invoice:</p> <ul style="list-style-type: none"> • The taxpayer who obtained the exemption should review the Ministry of Investment attached with the letter issued by the Ministry along with the invoices to be credited according to the letter. • The transaction is transferred to the tax officer at the Ministry of Investment to balance the bill. • Balancing the invoice and stamping it at zero rate in two copies. <p>The seller and the buyer keep a copy of the invoice and a copy of the department's book.</p> <p>12- Goods and services exempted from sales tax, based on the provisions of Article (22/c) of the general sales tax law in force (Cabinet decisions).</p> <ul style="list-style-type: none"> • The prior approval of the department is required for the exemption. • Addressing the Income and Sales Tax Department with an official letter that includes the type of commodity or service, its quantity and value, the name of the supplier for each purchase, and the customs declaration in case of import. • Addressing the person concerned with an official letter containing approval of the zero-rate subjection, with a copy of the said letter directed to the seller in the case of local purchase and a copy to the Customs Department in the case of import. • The seller keeps a copy of the book mentioned in the previous point, accompanied by a copy of the customs declaration in case of import, and a copy of the invoice stamped with the buyer's seal, provided that the invoice is issued in the name of the exempted party in the case of local purchase. 	
null	Partner institutions in providing the service.
null	Service fee
1-3 days	Service completion time