

Procedures and conditions
for processing refund
requests for general sales
tax under item (B/1) and
item (B/3) of Article No. (4)
of Investment Law No. (30)
of 2014

The conditions that must be met before starting to process refund requests according to these procedures

(Preconditions)

1- Availability of a computer system that treats the following:

A - Buying goods and services from the local market:-

- Purchase invoice number and date.
- Seller's name and tax number.
- The receipt voucher number issued by the seller and its date.
- Purchase value.
- General tax value.

B- Importing services :-

- The receipt number paid under the general tax and its date.
- Imported service value.
- General tax value.

C- Importing goods.

- Import statement number and date
- The receipt number in which the general tax was paid and its date.
- The value of imported goods (general tax base) .
- The value of the general sales tax.

2- The refund request shall be submitted with all attachments to the directorate in which the refund requester is registered for speed and accuracy in completing the request.

3-Taking into account the effective deduction instructions, all auditors in the department shall, when auditing the taxpayers, and in the event that there is a copy of any purchase invoice or customs declaration that is not the original copy for the purposes of tax

deduction, ensure that the tax included therewith has not been refunded according to the Investment law.

Procedures and forms used to organize the process

1- These procedures shall apply to the investors outside the Aqaba Economic Zone, development zones and free zones.

2-The investor submits a written, signed refund request in accordance with the attached form (Form No. (1), indicating the total value of the general sales tax on the goods and services requested to be refunded, as shown in Table No. ((1/a)). And Table No. (2) included in Article ((4) / b) of Investment Law No. (30) Of 2014.

3- The following documents shall be attached to the refund request submitted:

A- A statement of goods that are considered as production inputs necessary for the exercise of economic, industrial or craft activities, purchased locally or imported according to Table No. (A/1) Form No. (2).

B- A statement of services purchased locally or imported and mentioned in Table No. (2) Form No. (3).

The total value of these statements will be equal to the amounts claimed in Form No. (1).

4- The attached statements must contain the following:

A - Buying goods and services from the local market:-

- Purchase invoice number and date.
- The name of the seller and his tax number.
- The cash receipt number issued by the seller and its date.

- The value of purchases.
- General tax value.

C- Importing services -:

- The number and date of the receipt paid according to the general tax.
- The value of the imported service.
- General tax value.

C -Importing Goods:

- Import declaration number and date.
- The number of the receipt in which the general tax was paid and its date
 - Value of imported goods (general tax base)
 - The value of the general sales tax.

5- The auditor who considers the refund request must ensure that the invoices, customs declarations, and the receipts according to which the tax was paid are issued in the name of the investor requesting the refund, provided that the applicant is registered with the General Sales Tax.

6- The refund request shall not be considered unless the following forms are attached with it, audited and sealed by the investor requesting the refund:

A- Refund request form according to Form No. (1) Approved by the Department.

B- A statement of goods according to Form No. (2) approved by the Department.

C- A statement of services according to Form No. (3) approved by the department.

7- The directorate responsible with the refund shall in accordance with these procedures stamp all the invoices that have been refunded with a

stamp ((refunded and may not be deducted)) or any phrase indicating that and it is agreed upon signing the refund letter.

8-The investor must pay the definitive amounts due to the department before completing the refund procedures.

9-The taxpayer's directorate shall archive all refund letters and their attachments in the tax period in which the refund letter was signed.

10-Invoices that contain goods other than those included in the schedules stipulated in item (b/1) (1) and item (b/3) of Article No. 4 of Investment Law No. 30 for the year 2014 are not refunded.