

<b>goods subject to standard zero-rated (Table No.2)</b>		
Serial number	Description	From the items below
1	Meat other than what is subject to 10%	items (0201,0202,0204)
2	Fish other than heading (03039)	items(0303,0304,1604)
3	Preparations prepared for special feeding of children and the disabled and food preparations prepared only as food for special cases	of items (1901,1905,210690)
4	Petroleum oils and oils obtained from bituminous minerals , crude or not crude , and Petroleum gases and other gaseous hydrocarbons ( other than lubricating oils and lubricants that consist of lubricating oils and added materials ) containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals) . Hydraulic oils for industrial use	items(2709,2711,2710)
5	potassium Nitrate	283421
6	Magnesium Nitrate	283429
7	Calcium Nitrate	283429
8	Veterinary Medicines	3004
9	Veterinary vaccines	30023
10	fertilizers (npk)	of item 3105
11	urea	3102.1
12	ammonia	3102.21
13	diammonium phosphate(dap	3105.3
14	(Mono potassium Phosphate (mkp	283524
15	Potassium Chloride 60%	31042
16	amino acids	31059
17	Agricultural pesticides, including pesticides, fungicides nimatodes, and herbicides	3808
18	Agricultural hormones	3808
19	fertilizer	3824902
20	(Mono Ammonium Phosphate( map	31054
21	Potassium Sulphate 50%	31043
22	A-Pharmaceutical industry inputs B- Industrial machines and equipment used for the manufacture of medicines, laboratory devices and related accessories needed for the pharmaceutical industry and imported and domestic spare parts.	
23	Printed books, brochures, leaflets and similar printed matter whether or not in single sheets Newspapers, journals and periodicals, whether or not illustrated or containing advertising material Children's picture, drawing or colouring books	of items(4901,4902,4903)
24	Medicines, laboratory reagents, medical requirments, and cancer treatment devices for the use of the King Hussein Cancer Center	

25	Medicines, laboratory reagents, medical requirments, and devices for the uses of the cell therapy center at the University of Jordan	
26	Imported and purchased goods for the project of Al Ma'wa for Wildlife specific in the statements attached in the letter of the head of the administrative body of the princess alia foundation No (MA/2013/10) dated on 9/9/2013 .	
27	Procurement and Imports of the Project for the Reconstruction of the Zarqa Road - Al-Omari Border Center between the Kingdom of Saudi Arabia and the Hashemite Kingdom of Jordan of goods and services, including purchases and imports of contractors and sub-contractors of goods and services exclusively necessary for the project	
28	Goods and services purchased or imported by The Jordanian Association for Boy Scouts and Girl Guides within a mechanism approved by the department for this purpose	
29	Imported and purchased goods and services for KASOTC Company to train special operations to implement its goals related to the Jordanian Armed Forces	
30	Book printing service for any party provided that all supplies (inks, paper, all production supplies ...) are from the same printing press	
31	chicks and Fowls of the species Gallus domesticus ,Weighing not more than 185 gram	10511
32	chicks and turkeys ,Weighing not more than 185 gram	10512
33	chicks and ducks,Weighing not more than 185 gram	10513
34	chicks and geese,Weighing not more than 185 gram	10514
35	chicks and guinea fowls ,Weighing not more than 185 gram	10515
36	Fowls of the species Gallus domesticus	10594
37	other poultry	10599
38	Birds' eggs, in shell, fresh, preserved,and pollinated for spawning from Gallus dumstickous chicken	40711
39	other Bird eggs, in shell and fresh, from gallus dumstickous chicken for veterinary vaccines	407211
40	Bird eggs, in shell and fresh, from other chicken for veterinary vaccines	407291
41	Birds' eggs, in shell, fresh or preserved for veterinary vaccines	407901
42	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	60110
43	chicory plants and roots other than roots of heading No 1212	601201
44	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots other than roots of heading No 1212	601209
45	live plants of Unrooted cuttings and slips	60210
46	live plants of trees	60220
47	Cuttings of cut flowers for growing of rhododendrons and azaleas, grafted or not	602302

48	ornamental plants of Rhododendrons and azaleas, grafted or not	602303
49	Other live plants of Rhododendrons and azaleas, grafted or not	602309
50	other live plants of Roses, Cuttings of cut flowers for growing, grafted or not	602401
51	Other live plants of Roses, grafted or not	602409
52	Cuttings of cut flowers for growing of other live plants	602902
53	Other ornamental plants	602903
54	Other live plants of mushroom spawn	602904
55	other live roots	602909
56	potatoes for planting	70110
57	Seeds, fruit and spores, of a kind used for sowing	1209
58	Soil, agricultural environments, Peat Moss and Cocopeat	of item 2703
59	Plastic agricultural product containers	of item 3923
60	agricultural products containers from cardboard	of item 4819
61	The Seedling trays for planting	of item 342690
62	Plastic covers for agriculture, agricultural mulch	of item 3920
63	Supplies for irrigation systems for agriculture) Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges)	of item 3917
64	Boxes and crates of wood prepared only for packaging of agricultural products	4415102
65	frames of agricultural houses, of iron or steel	7308901
66	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers other than the parts	8432
67	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37	8433
68	Other agricultural, , poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	8436
69	Tractors (other than tractors of heading 8709	870110
70	Tractors (other than tractors of heading 8709) not exceeding 18 kw )	870191
71	Tractors (other than tractors of heading 8709) exceeding 18 kw and not exceeding 37 kw	870192
72	Tractors (other than tractors of heading 8709) exceeding 37 kw and not exceeding 75 kw	870193
73	Tractors (other than tractors of heading 8709) exceeding 75 kw and not exceeding 130 kw	870194
74	Tractors (other than tractors of heading 8709) exceeding 130 kw	870195
75	seeds of melons and water melons	120770
76	Inputs for the production of fertilizers and pesticides	

<b>table No (3) tax-exempt goods and services</b>		
	<b>first : tax-exempt goods</b>	
Serial number	Description	From the items below
1	Fresh and chilled poultry	of items 020713 , 020711
2	Milk packed in containers not exceeding 5 kg, and milk powder of heading 0402, packed in containers not exceeding 3 kg.	of items 0401,0402
3	eggs	of items 0407299, 0407219
4	legumes	07135, 071022,071333
5	Dried Chickpeas	item071320
6	Dried Lentils	item071340
7	Black tea (fermented) and partly fermented tea, in packings of a content not exceeding 3kg	item09023000000
8	Other black tea (fermented) and other partly fermented tea	item 09024000000
9	Wheat	item100110
10	rice	items10061,10062,10063
11	wheat flour	item1101000
12	olive oil , not chemically modified	item1509
13	Refined sugar except for cane sugar	item1701991
14	Bread except (bread crunchy) known as (ketakbrot), ginger-paste bread and the like, toast	of item1905
15	Water, except for bottles of five liters or less	item22011010000
16	Goods provided as gifts and donations for the account of orphanages, disability shelters, hospitals, mosques, the Zakat Fund, charities and churches, as well as any gifts or grants to any other authority approved by the Minister upon the recommendation of the director	
17	electricity	item2716
18	Paper money	item49070090000
19	Money (Coins)	item71189000000
20	Domestic and imported scrap iron	item7204
21	Vehicles that are duly cleared by customs, registered, licensed and used locally after the license	item8703
22	Vehicles prepared specially for driving with two hands without the legs for the use of disabled or those with paralysis of the legs together or not equipped with a manual driving device for those with one leg	
23	Motor cars and other motor vehicles designed for the transport of persons including station wagons and racing imported and locally manufactured And that the date of its manufacture (5) years and over( other than cars Vehicles specially designed for travelling on snow; golf cars and similar vehicles And that the date of its manufacture (5) years and over.	of item8703

24	Motor vehicles for the transport of 10 or more persons, including the driver, Motor vehicles for the transport of goods and Special purpose motor vehicles And that the date of its manufacture (5) years and over	of items 8705,8704,8702
25	Cars that work wholly or partly on electricity (hybrid), whatever the engine capacity	
26	types of meals provided by restaurants not classified by the Ministry of Tourism or not obligated to provide the terms and requirements of restaurants classified as (popular restaurants) provided that the department specifies types,, , procedures and conditions for this purpose	
27	Goods sold by Islamic banks and purchased from a person who is not registered in the tax	
28	Silver in all its forms	item71
29	gold in semi-manufactured forms	item71
30	Unworked diamonds	item71
31	worked diamonds	item71
32	Articles of jewellery and parts thereof,Of gold	item7113
33	Articles of silversmiths and parts thereof,Of silver,and other precious metal,	item7114
34	articles of base metal clad with other precious metal	item7115
35	Potatoes, fresh or chilled	item070190
36	Tomatoes, fresh or chilled	item0702
37	Onions , fresh or chilled	item0703103
38	garlic , fresh or chilled	item07032
39	Cucumbers , fresh or chilled	item0707
40	Bean, fresh or chilled	item 070890
41	Cell phone devices, including smartphones	
	<b>second : tax-exempt services</b>	
Serial number	Description	From the items below
1	Production, transmission and distribution of electricity	4010
2	Collection, purification and distribution of water	41
3	Constructions executed under a contract approved by the Jordanian Contractors Association except for the two items: A- (4550)Renting of construction or demolition equipment . B- (451002) Sale of materials left over from construction . Provided that the exempted contracting activity is not accompanied by any activity that would be subject the exempted activity to the tax	45
4	Land transport, transport via pipelines, except for the following: A-Car rental with drivers (602203) B-Passenger transport by elevators (602104)	60

5	Water transport.	61
6	Air transport.	62
7	Other supporting transport activities and freight service	(6303) ,(6309)
8	financial intermediation, except insurance and pension funding provided by institutions or companies licensed under the banks law in force and loan services of international and regional funding institutions	65
9	Life Insurance and retirement pension funding, except compulsory social security	(6601) ,(6602)
10	Activities auxiliary to financial intermediation provided by institutions or companies licensed under the securities law in force	67
11	buying and selling apartment buildings and dwellings non-residential buildings	701001
12	Real estate activities with own or leased property	701002
13	Law firm services related to follow cases in courts only	741101
14	Public administration and defence; compulsory social security	75
15	Education	80
16	Health and social work except for item ((853203) charitable activities	85
17	Sewage and refuse disposal, sanitation and similar activities	90
18	Activities of religious organizations	9191
19	Activities of political organizations	9192
20	Radio and television activities	9213
21	News agency activities	922
22	Library, archives, museums and other cultural activities	923
23	Funeral and related activities	9303
24	Office activities for a company located outside the Kingdom	98
25	Extra-territorial organizations and bodies	99
26	meals service provided by restaurants not classified by the Ministry of Tourism (popular restaurants) in accordance to the procedures and conditions by the department	
27	Olive presses service	
28	medical insurance and Accident Insurance	
29	reinsurance	
30	What the licensed tourist offices offer of inbound tourism services and domestic tourism services.	
31	Travel Tickets	
32	Gold and jewelery manufacturing services	3691
<b>goods subject to standard rate at 2%</b>		
Serial number	Description	From the items below
1	Edible cabbage, fresh or chilled	of item 070490

2	Peas (Pisum sativum) , fresh or chilled	of item 070810
3	fresh or chilled Okra	of item 070890
4	other fresh or chilled leguminous vegetables	70890
5	fresh or chilled Aubergines	70930
6	Fruits of the genus Capsicum or of the genus Pimenta , fresh or chilled	70960
7	Spinach, New Zealand spinach and orache spinach (garden spinach, fresh or chilled	70970
8	fresh or chilled olives	70992
9	fresh or chilled Ikotain and Cucurbita	70993
10	Other vegetables ,fresh or chilled	70999
11	Dried and shelled Peas (Pisum sativum) imported by factories as inputs produce	713101
12	Other Dried and shelled pigeon pea (Cajanus cajan)	713609
13	fresh or chilled Sweet potato , whole or cut except the form of pellets	71420
14	fresh or dried dates	80410
15	Figs	80420
16	fresh grapes	80610
17	watermelon	80711
18	Melons from 11/1 to 15/4	item 08071900100
19	fresh quince	80840
20	fresh Apricots	80910
21	fresh peaches (including nectarines)	80930
22	fresh Plums and sloes	80940
23	thyme	item09109910100
24	head lettuce ,fresh or chilled.,	item07051900000
25	Witloof chicory, fresh or chilled	7052100000
26	turnips fresh or chilled	7061000900
27	Edible Radish ,fresh or chilled	7069000100
28	hybrid Mandarins ,fresh	8052100200
29	hybrid clementines, fresh	8052200100
30	Mortadella of bovine animals	16025000100
31	Bulgur wheat	19043000
32	Crushed wheat	19049010000
33	Canned beans , prepared or preserved otherwise than by vinegar or acetic acid or sugar	20059990100
34	Chickpeas , prepared or preserved otherwise than by vinegar or acetic acid or sugar	20059990200
35	Peas (Pisum sativum)	20054000000
36	Beans, peeled (beads)	20055100000
37	Salt	25010000100
38	tomato paste in backing	20029010100

39	Erasers	of items 39261000100 , 40169200000
40	School bags with outer surface of plastics or textile materials	42021200100
41	School bags with outer surface of plastics or textile materials	42021210000
42	School bags with outer surface of vulcanized fibers or paperboard and covered with various materials	42021900100
43	Exercise notebooks, of paper or paperboard, to mark the calligraphy, containing forms	item48202010000
44	Exercise notebooks, of paper or paperboard	item48202090000
45	school's notebooks except University lecture books	48209010000
46	University lecture notebooks	48209090100
47	sharpeners	82141000100, 84729090100
48	propelling pencil	96084000000
49	Pencils and crayons, with leads encased in a rigid sheath	96091090000
50	crayons	96099000100
51	math Kit Set	90172099100
52	The rulers are intended for industrial use	90178020110
53	rulers	90178090910
54	school uniform and school uniform's materials	of items 61,62
<b>goods subject to standard rate at 4%</b>		
Serial number	Description	From the items below
1	Frozen poultry, frozen Cuts and offal of edible poultry	020714 , 020712
2	fresh and chilled fish	item 0302
3	Ghee and oils	of chapter (15)
4	Pharmaceutical products and medicines except (aid bags and waste pharmaceutical preparations) as well as otherthan what is mentioned in table No . (2)	chapter 30
5	Erasers otherthan what is mentioned in the table of goods subject to 2%	of item 3926 , 4016
6	School bags except what is made of natural leather material (otherthan what is mentioned in the table of goods subject to 2%	of item 4202
7	school's books University lecture books( otherthan what is mentioned in the table of goods subject to 2%	of item 4820
8	sharpeners( otherthan what is mentioned in the table of goods subject to 2%	8472, 821410
9	math kit Set and slide rules( otherthan what is mentioned in the table of goods subject to 2%	of item97017



10	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect	9021
11	school uniform and school uniform's materials( otherthan what is mentioned in the table of goods subject to 2%	
12	powdered Pellets of (alfalfa)	121410
13	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	121490
14	Edible Cauliflowers and headed broccoli , fresh or chilled	70410
15	Edible Brussels sprouts , fresh or chilled	70420
16	fresh or chilled Mushrooms(Agaricus genus)	item070951
17	fresh or chilled Mushrooms	item0709599
18	Dried and shelled Peas (Pisum sativum) for sowing	item0713102
19	Dried and shelled pigeon pea ) Cajanus cajan) imported by factories as inputs produce	item0713601
20	Dried and shelled pigeon pea ( Cajanus cajan) for sowing	item0713602
21	Dried and shelled leguminous vegetables imported by factories as inputs produce	item0713901
22	Dried and shelled leguminous vegetables for sowing	item0713902
23	other Dried and shelled leguminous vegetables	item0713909
24	fresh or chilled Manioc	item071410
25	roots and tubers with high starch or inulin content, fresh , whole or cut; sago pith	item071490
26	Cereals( except as mentioned in Table 3)	chapter 10
27	Products of the milling industry except as mentioned in Table 3 and Table of goods subject to 5%	chapter 11
28	cornmeal	110220
29	Groats and meal of wheat flour	110311
30	Groats and meal of corn	110313
31	Pellets of other Cereals	110320
32	germ of cereals, whole, rolled, flaked or ground	110430
33	Flour and meal of the dried leguminous vegetables of heading 0713	1106109
34	fresh or chilled shallots	703109
35	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	16010000900
36	Homogenised preparations of meat, meat offal or blood	16021000900
37	Mortadella, from Turkey	16023100100
38	other preserved preparations of turkey other than Mortadella	16023100900
39	Mortadella Of ducks or geese or guinea fowls	16023900100

40	other preserved preparations Of ducks or geese or guinea fowlsother than Mortadella	16023900900
41	Mortadella of meat or offal	16029000100
42	Other prepared or preserved meat, meat offal	16029000900
43	Mackerel ,not minced,prepared or preserved	16041500000
44	Anchovies,not minced,prepared or preserved	16041600000
45	fish,not minced,prepared or preserved	16041900000
46	homogenised composite food preparations	16042010000
47	other prepared or preserved fish including minced	16042090000
48	Cheese prepared from milk	19019090200
49	spaghetti contained eggs , uncooked, not stuffed or otherwise prepared	19021100190
50	noodles ,not contain eggs , uncooked ,not stuffed or otherwise prepared	19021900100
51	Pure-bred breeding animals(Live horses)	item01012100000
52	others( of Live horses)	item01012900000
53	Pure-bred breeding animals(Live bovine )	item01022100000
54	Camels and other camelids	item01061300000
55	Rabbits and hares	item01061400000
56	Other live animals of Mammals	item01061900000
57	Reptiles (including snakes and turtles	item01062000000
58	other live birds	item01063900000
59	Bees	item01064100000
60	others of ( insects)	item01064900000
61	Other live animals	item01096000000
62	Cabbages, cauliflowers, kale and similar edible brassicas, fresh or chilled	item07049000900
63	head lettuce ,fresh or chilled	item07051100000
64	others of (chicory, fresh or chilled)	item07052900000
65	Edible salad beetroot ,fresh or chilled	item07069000200
66	others of (Dried and shelled leguminous vegetables	item07139090000
67	Grapefruit , including pomelos , fresh	item08054000100
68	fresh apples From June 1 to October 31 from (America	item08081010100
69	fresh Sour cherries (Prunus cerasus	item08092100000
70	Milk preparations for feeding calves	item23099030000
71	other preparations ,of a kind used in animal feeding	23099090900
72	phosphoric acid; polyphosphoric acids	28092000000
73	Titanium oxides	28230000000
74	others of ( phosphate)	28352900000
75	D-glucitol (sorbitol)	29054400000
76	others of (Worked vegetable or mineral material, moulded articles or from non-hardening gel wax	96020090000
77	Sausages and similar products of blood	16010000100

78	Other prepared or preserved of bovine meat	16025000900
79	canned preparation of bovine meat	16025000200
80	milk and Fresh milk, the package size exceeds 5 kg, except as mentioned in the table of exempt good	
81	Flasks and bottles used to fill oils	
<b>goods subject to standard rate at 5%</b>		
Serial number	Description	From the items below
1	Residues and waste from the food industries prepared animal fodder Except the food of cats , dogs , swine and bird	chapter 23
2	corn	1005
3	yoghurt(dairy products)	item04031000000
4	Jameed	item04039010000
5	Buttermilk and milk (other than fresh cream , yoghurt and jameed ) curdled or fermented or acidified	item04039090000
6	Fresh Cheese,(cured or unfermented)	item04061000000
7	Carrots, fresh or chilled	item07061000100
8	Lemons or limes , fresh	item08055000000
9	fresh Pears	item08083000000
10	tahina sesame oil	item13021990100
11	halawa with sugar , not containing cocoa	item17049090100
12	noodles , containing eggs, Uncooked , not stuffed or otherwise prepared(Except for what is mentioned in the table of goods subject to 4%	item19021100000
13	spaghetti , containing eggs, Uncooked , not stuffed or otherwise prepared(Except for what is mentioned in the table of goods subject to 4%	item19021100000
14	noodles doesn't contain eggs, Uncooked , not stuffed or otherwise prepared	item19021900000
15	spaghetti doesn't contain eggs, Uncooked , not stuffed or otherwise prepared	item19021900000
16	other noodles	item19023000000
17	olives, prepared or preserved by vinegar or acetic acid	item20019000000
18	Beans , prepared or preserved otherwise than by vinegar or acetic acid or sugar , not frozen	item20055900000
19	Olive, preserved otherwise than by vinegar or acetic acid	item20057000000
20	Canned legumes	item20059910000
21	Ballpoint pens	item96081000000
22	propelling pencil except as mentioned in Table of goods subject to 2%	
23	Pencils and crayons, with leads encased in a rigid sheath except as mentioned in Table of goods subject to 2%	

24	crayons except as mentioned in Table of goods subject to 2%	
<b>goods subject to standard rate at 10%</b>		
Serial number	Description	From the items below
1	a live animal other than what is mentioned in the table of goods subject to zero rate and 4%	1 chapter
2	Ground meat pieces prepared for use in sandwiches ,of bovine animals, frozen	item02013010000
3	Ground meat piecesprepared for use in sandwiches , of bovine animals,frozen	item02023010000
4	Ground meat pieces prepared for use in sandwiches	item02042310000
5	Meat and edible meat offal of the poultry of heading No 01,05 whether fresh chilled or frozen except the following items (020711 , 020712 , 020713 , 020714)	item0207
6	Of camels and other camelids	item02086000000
7	other Meat and edible meat offal whether fresh , chilled or frozen	item02089000000
8	yogurt and dairy products other than what is mentioned in Table 3 and the table of goods subject to 5%	chapter 4
9	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter(dairy products)	item04041000000
10	Butter and other fats and oils derived from milk; dairy spreads	of item 0405
11	Grated or powdered cheese, of all kinds	item04062000000
12	Processed cheese, not grated or powdered	item04063000000
13	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	item04064000000
14	other cheese	item04069000000
15	Birds' eggs, in shell, fresh,or preserved or cooked of other poultry	item04079090000
16	Egg yolks - Dried	item04081100000
17	egg yolks, fresh or cooked or boiling in water or frozen, whether or not containing added sugar or other sweetening matter	item04081900000
18	Birds' egg, without shell, dried ,whether or not containing added sugar or other sweetening matter	item04089100000
19	Other Birds' egg, without shell, fresh or frozen whether or not containing added sugar or other sweetening matter	item04089900000
20	other bananas , fresh	item08039010000
21	fresh orange	item080510
22	Mandarins, clementines, and similar citrus hybrids	item080520
23	other fresh Citrus	item08059000000
24	fresh apples	item08081090000
25	other fresh cherries	item08092900000
26	Sesame seeds , whether or not broken	item12074000000

27	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for similar purposes, fresh or dried, whether or not cut, crushed or powdered	item1211
28	tahina sesame oil other than what is mentioned in the table of goods subject to 5%	of item 130219
29	Sausages and similar products, of meat or meat offal ; food preparations based on these products(Except for what is mentioned in the table of goods subject to 4%	item1601
30	Other prepared or preserved meat or meat offal other than swine(Except for what is mentioned in the table of goods subject to 4%	item1602
31	Eels, Prepared or preserved or cut but not minced	item16041700000
32	halawa with sugar , not containing cocoa(Except for what is mentioned in the table of goods subject to 5%	of item 170490
33	prepared cheese(Except for what is mentioned in the table of goods subject to 4%	item19019000000
34	Ballpoint pens , pencils , crayons(Except for what is mentioned in the table of goods subject to 4% and 2%)	of items 9609,9608
35	Dairy industry inputs of Boxes, cases, crates and similar articles	

**Other** decisions of the Council of Ministers related to total and partial exemption and subject to tax at a ratio of (zero) according to the provisions of Article (22 / c) of the General Sales Tax Law No. (6) for the year 1994 and its amendments

<b>Serial No</b>	<b>Commodity / Service / Entity</b>	<b>Council of Ministers decision No and its date</b>
1	Exempting the financial intermediation service related to its sale or accompanied with an exempted commodity from the general sales tax or not subject to it provided by the finance companies for the services provided by the commodity financing  -Exempting the financial intermediation service related to its sale or accompanied with an exempted commodity from the general sales tax or not subject to it provided by the financial leasing companies for what they provided from the financial leasing service	Council of Ministers decision No. (1506) of its session held on 13/3/2013 and renewed its implementation pursuant to Council of Ministers decision No. (4640) taken at its meeting on 15/6/2014
2	Exempting the Inbound tourism service from the general sales tax.	Council of Ministers decision No. (5382) at its session on 2007/9/11

3	<p>-Tax rate (7%) for imported passenger transport.</p> <p>-Tax rate (4%) for locally manufactured passenger transportation.</p>	<p>-Council of Ministers decision No. (407) at its session on 8/1/2008</p> <p>-Council of Ministers decision No. (3324) at its session on 21/2/2019</p>
4	<p>Financial intermediation service is exempt</p> <p>(Electronic payment cards) provided by the following companies:</p> <ol style="list-style-type: none"> <li>1. Visa Jordan for card services</li> <li>2. International Cards (Master Card)</li> <li>3. American Express (Middle East).</li> <li>4. Diners Club Middle East Holding (sal).</li> <li>5. Fast National Card issuance groups (National Express)</li> </ol>	<p>Pursuant to Council of Ministers decision No. (407) of its session held on January 26, 2010, the service was exempted for a period of <b>(3) three years</b> from its date and the exemption period was expanded for five years Pursuant to Council of Ministers decision No. (9851) dated 27/5/2015 last on 24/1/2018, where it is renewed it again Pursuant to Council of Ministers decision No. (8029) dated May 31, 2018 for a period of five years, starting on January 26 2018, and the Jordanian Company for Payment and Clearance Systems, a private limited shareholding company, was added to this decision Pursuant to Council of Ministers decision No. (2557) dated 9/1/2019, knowing that MadfoatCom company for electronic payment and the credit card services company - Jordan have been added to the companies mentioned in Council of Ministers decision No. (9851) Pursuant to Council of Ministers decision No. (12377), dated 8/11/2015, and resolution (11422) dated 25/8/2015, until the date of its termination on 24/1/2018.</p>

5	Exemption of interest resulting from loans granted by microfinance institutions from the general sales tax from 19/7/2012 until 19/7/2014.	Pursuant to Council of Ministers decision No. (1637), dated 3/10/2012
6	Exempting the purchases of companies based in the qualifying industrial zones, whether they are from the local market or free zones, from the general sales tax for a period of (5) five years.	Pursuant to Council of Ministers decision No. (448) in its session held on January 26, 2010 and exemption for a period of (5) five years from its date, as this decision ended as of January 28 2015
7	Projects funded by the United States Agency for International Development (USAID.)	Pursuant to Council of Ministers decision No. (4247) in its session held on 3/3/2009, purchases of projects funded by American aid and foreign experts working within them were subjected exclusively to general sales tax at <b><u>zero rate.</u></b>
8	Exempt the imports and purchases of the Hashemite Jordanian Charitable Organization for Relief, Development and Arab and Islamic Cooperation from the general sales tax.	Pursuant to Council of Ministers decision No(1593)in its session held on 24/3/2013
9	Exempting the in-kind assistance that is received by the Jordanian Hashemite Charitable Organization for Relief, Development and Arab and Islamic Cooperation from customs duties and the general sales tax and approving the correspondence received from the authority in the name of His Excellency the Director General of the Customs Department to clear this aid without consulting other parties.	Pursuant to Council of Ministers decision No(1818)in its session held on 16/8/2011
10	services allowance for providing employment opportunities for Jordanians abroad and the services allowance arranged for employing Jordanians abroad, such as (medical examination and ability ) were exempted from the general sales tax	Pursuant to Council of Ministers decision No(1652)in its session held on 4/7/2006
11	Exempting transit passengers departing from the Kingdom by air ,from the <b><u>special tax</u></b> imposed on air tickets traveling abroad.	Pursuant to Council of Ministers decision No(364)in its session held on 11/1/2011

12	medical supplies, medicines, medical devices, furniture, and stationery supplies that are purchased through the National Center for Diabetes, Endocrinology and Genetics were exempted.	<p>-Pursuant to Council of Ministers decision No(996)in its session held on 30/3/2010</p> <p>- Pursuant to Council of Ministers decision No(1370)in its session held on 26/9/2018</p>
13	Approve the renewal of Kings Academy's purchases and imports exemption from general and special sales tax until 31/12/2015.	<p>Pursuant to Council of Ministers decision No. (37) in its session held on November 30, 2010, the exemption applies until December 31, 2015 and renewed Pursuant to Council of Ministers decision No. (14383) dated March 7, 2016 until December 31, 2020</p>
14	Renewal of exemptions granted to educational hospitals belonging to the official universities Pursuant to Council of Ministers decision No. (2771) dated 11/1/2000 and in accordance with the conditions mentioned in it for a period of (3) three years.	<p>Pursuant to Council of Ministers decision No. (59) in its session held on November 30 2010</p> <p><b>-Renewed according to subsequent decisions</b></p> <p><b>- review decision No. 2771</b></p>

15	contracts for the purchase, sale, rental and financing of aircraft and their engines and related contracts concluded by the Royal Jordanian Company before 12/31/2011 were exempted from the general sales tax.	<p>-Pursuant to Council of Ministers decision No. (1109) in its session held on 31/5/2011</p> <p>-Pursuant to Council of Ministers decision No. (1235) in its session held on 4/9/2016</p> <p>-Pursuant to Council of Ministers decision No. (980) in its session held on 3/9/2018</p> <p>-Pursuant to Council of Ministers decision No. (3892) in its session held on 27/3/2019</p>
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16	the service allowance for operating manpower provided by the Jordan Valley Company for the employment of agricultural workers were exempted from the general sales tax for a period of one year from the date of the decision of the Council of Ministers.	Pursuant to Council of Ministers decision No. (6227) in its session held on 6/10/2009 and for <b>one year</b>
17	All services related to the implementation of studies and designs related to the proposed projects in the water and wastewater sector funded by the grant provided by the American Millennium Challenge Corporation are subject to tax at <b>zero rate</b>	Pursuant to Council of Ministers decision No. (5002) in its session held on 26/5/2009
18	Exemption of materials and equipment that are at the core of the network infrastructure of Al-Muakha Company for Logistics and Communications from the general sales tax, provided that the materials and equipment that enter the core of the network are approved and requested to be exempt from the Telecommunications Regulatory Authority	Pursuant to Council of Ministers decision No. (3375) in its session held on 13/1/2009
19	Exempting the requirements of designing and constructing King Abdullah II Ibn Al Hussein Gardens project in Al-Muqableen from the general sales tax	Pursuant to Council of Ministers decision No. (3714) in its session held on 6/1/2009
20	Exempting the purchases of the sports lottery (sport) from the general sales tax, provided that the approval in advance is approved by the department on the list of purchases from companies that will be dealt with for the purposes of the sports lottery (sport.)	Pursuant to Council of Ministers decision No. (3723) in its session held on 6/1/2009
21	The purchases and imports of the Columbia Middle East University Center for Research shall be subject to tax at zero ratio from the date of the establishment of the center.	Pursuant to Council of Ministers decision No. (3175) in its session held on 6/1/2009
22	Exempting Jordanian manpower recruitment services from the general sales tax	Pursuant to Council of Ministers decision No. (5436) in its session held on 20/9/2007
23	-Exemption of the health computing company from the general sales tax on its imports during the founding period of five years in accordance with the provisions of Article (22 / c) of the law  -Approval of renewing the exemptions granted to the health computing company mentioned in Council of Ministers decision No. (208) dated 7/1/2010 for a period of three years, in accordance with the provisions of Article (22 / c) of the law..	-Pursuant to Council of Ministers decision No. (208) in its session held on 7/1/2010  -Pursuant to Council of Ministers decision No. (721) in its session held on 19/6/2013  -Pursuant to Council of Ministers decision No. (14409) in its session held on 12/3/2016

24	Exemption of all samples received by the Royal Scientific Society for the purpose of examination and spare parts of laboratory devices from special and general sales tax according to the provisions of Article (22 / c) of the law.	Pursuant to Council of Ministers decision No. (833)in its session held on 7/7/2013
25	Agreeing to reduce the general sales tax on hotel services in the authority of the Petra region and remote areas, according to what it says from (16%) to (7%)	-Pursuant to Council of Ministers decision No. (4786)in its session held on 29/6/2014  - Pursuant to Council of Ministers decision No. (14936)in its session held on 11/4/2016  -Pursuant to Council of Ministers decision No. (15184)in its session held on 28/4/2016
26	1.Reducing the general sales tax for financing companies to become (3%) instead of (16%) from 2009 and its aftermath, provided that these companies are not allowed to deduct any taxes on their purchases.  2. Applying the above exemption to the micro finance companies (micro) as of July 20 2014.	-Pursuant to Council of Ministers decision No. (4640)in its session held on 15/6/2014
27	Approval of the exemption of in-kind items imported by the Islamic Relief Union from a number of countries to the Kingdom for distribution to the needy and refugees in the Kingdom from sales tax within the conditions determined by the Customs Department based on the recommendation of the Ministry of Social Development	Pursuant to Council of Ministers decision No. (7716)in its session held on 25/1/2015
28	Approval of renewing the exemptions granted to the Royal Jordanian Falcons team Pursuant to Council of Ministers decision No. (3092) dated 16/6/2006	Pursuant to Council of Ministers decision No. (11633)in its session held on 16/9/2015

29	Agreeing to exempt the imports of Arab Potash Company and Jordan Bromine Company from natural gas from the special tax of (6%)	-Pursuant to Council of Ministers decision No. (11533)in its session held on 9/9/2015  - Pursuant to Council of Ministers decision No. (11596)in its session held on 16/9/2015
30	Agreeing to exempt the purchases of the Jordanian motorsport company from the general and special tax on sales	Pursuant to Council of Ministers decision No. (8608)in its session held on 18/3/2015
31	Approval of exempting batteries for hybrid electric vehicles from the general sales tax	Pursuant to Council of Ministers decision No. (11188)in its session held on 23/8/2015
32	Agreeing to exempt the following items for diabetics from the general sales tax.  1. Insulin of all kinds.  2. Home glucose meters.  3. Household sugar test strips.  4. Insulin pump and insulin pump consumables.  5. Insulin needles.  6. Insulin pens.	-Pursuant to Council of Ministers decision No. (9065)in its session held on 12/4/2015  - Pursuant to Council of Ministers decision No. (9935)in its session held on 3/6/2015
33	Agreeing to exempt imports and purchases of the Jordanian-European Action Plan for the Neighborhood Policy from Goods and Services, from Sales Tax	Pursuant to Council of Ministers decision No. (9875)in its session held on 31/5/2015
34	1.Exempting artistic events and festivals that take place in the Kingdom from the general and special sales tax imposed on musical instruments, parties organizers 'contracts, and artists when they revive events and festivals until the end of 2016  2.This decision was amended to read as follows:  A) Exempting organizers of events and art festivals held in the Kingdom from the general sales tax and the special tax	-Pursuant to Council of Ministers decision No. (11952)in its session held on 11/10/2015  - Pursuant to Council of Ministers decision No. (5363)in its session held on 18/10/2015  The bases for the application of these exemptions were also laid down by a decision issued by the Exemptions Committee of the Ministry of Finance, namely  1-. The organizer of events or festivals should be a government agency, company,

	B) Exempting suppliers of services for festivals and artistic events held in the Kingdom from the general sales tax and the special tax	<p>institution or association duly registered</p> <p>2- The event or festival should be national or official, or for the purposes of supporting a party (health, education, or other similar bodies</p> <p>3-The proceeds from the event or festival, or a part thereof, are attributable to the government or for the purposes of supporting a party (health, education, or other similar bodies..(.</p>
35	Granting projects that are held within operating initiatives several advantages and incentives	Pursuant to Council of Ministers decision No. (15183)in its session held on 28/4/2016
36	Approval of Investment Council decision No. (1/1/2016) dated 25/1/2016, which includes granting the IT sector several privileges	Pursuant to Council of Ministers decision No. (14883)in its session held on 11/4/2016
37	Agreeing to grant the Crown Prince Foundation the exemptions mentioned in the decision for a period of five years from 24/7/2016, in addition to exempting the purchases of the Jordan Future Company for Sustainable Development of the Crown Prince Corporation	<p>-Pursuant to Council of Ministers decision No. (652)in its session held on 24/7/2016</p> <p>- Pursuant to Council of Ministers decision No. (4552)in its session held on 8/5/2019</p>
38	Approval of granting exemptions mentioned in the decision to the Jordan Education / International Academy for three years, starting on November 6, 2017	Pursuant to Council of Ministers decision No. (5038)in its session held on 5/11/2017
39	Agreeing to the continued exemption of the Arab Company for Livestock Development from the general sales tax mentioned in the decision No. 6097 dated 15/9/2009	Pursuant to Council of Ministers decision No. (2889)in its session held on 7/5/2017
40	Exempting imported firewood for heating purposes	Pursuant to Council of Ministers decision No. (3589)in its session held on 9/07/2017

41	Exempting companies that use natural gas instead of fuel oil from the special tax imposed on natural gas for a period of three years, starting on 26/11/ 2018, provided that a request is made.	Pursuant to Council of Ministers decision No. (1931)in its session held on 14/12/2018
42	Exempting participants in external exercises from the the Jordanian armed forces from paying the special tax on travel tickets of (40) dinars for the first time only	Pursuant to Council of Ministers decision No. (1553)in its session held on 15/10/2018
43	Exempting all programs, projects, activities and experts funded through the Canadian aid programs from all Jordanian fees and taxes, including the two taxes (general and special) on sales	Pursuant to Council of Ministers decision No. (1174)in its session held on 17/9/2018
44	Extension of the exemption granted to the Abdali Investment and Development Company and its subsidiaries and other companies invested within the Abdali project for a period of four years	Pursuant to Council of Ministers decision No. (7186)in its session held on 2/4/2018
45	The continuation of the Council of Ministers decision No. (301) dated 1/8/2000 regarding the exemption of the Aero Sports Club	Pursuant to Council of Ministers decision No. (539)in its session held on 1/8/2018
46	Approve the renewal of exemptions granted to the company Queen Rania Academy for Teacher Training Pursuant to Council of Ministers decision No. (8373) dated 3/4/2015 for a period of three years	Pursuant to Council of Ministers decision No. (6815)in its session held on 12/3/2018

47	Extending the exemption granted to the National Employment & training, Company granted under Decision No. 446, 7313 dated 27/12/2011 and 31/12/2014 for a period of three years	Pursuant to Council of Ministers decision No. (6508)in its session held on 19/2/2018
48	Agreeing to exempt all the various materials, goods and services included in the core project of Queen Alia International Airport	Pursuant to Council of Ministers decision No. (2579)in its session held on 7/1/2019
49	Excluding building materials (cement and Rebar) from exemptions, tax incentives and customs benefits, and to abolish any previous exemptions for these goods	Pursuant to Council of Ministers decision No. (3194)in its session held on 11/2/2019
50	Agreeing to exempt the purchases of King Abdullah University Hospital from customs duties and sales tax according to the mechanism determined by the Customs Department and Income and Sales Tax Department	Pursuant to Council of Ministers decision No. (4064)in its session held on 10/4/2019
51	Subjecting masks and sterilization materials to a sales tax of (1%)	Pursuant to Council of Ministers decision No. (9015)in its session held on 11/3/2020 regarding subjecting masks and hand sanitizer to sales tax of (1%)
52	Agreeing to reduce the General Sales Tax for hotels and tourist restaurants to ( 8% ) in all regions of the Kingdom except for the Aqaba Special Economic Zone	Pursuant to Council of Ministers decision No. (9366)in its session held on 31/5/2020

- Note that this schedule does not include specific decisions in value or related to a specific project or tender