

Tax refund of previously collected tax on goods or services exported or used in the production of other exported goods (to the registered taxpayers).

The beneficial category of the service	Non registered taxpayers in the taxpayer network of General Sales Tax
The Place of providing the service	Directorate of Registry, Exemption and Tax Refund in the main center
Terms of Obtaining the service	<p>Applying terms stipulated in the law, regulations and instructions published on ISTD website www.istd.gov.jo as:</p> <ul style="list-style-type: none">• Article No. (20/A) of the General Sales Tax Law No. (6) of the year 1994.• Article No. (3) of Instructions No. (9) of the year 2010 Instructions of Sales Tax Refund• The agreement of Sales Tax Refund for non – resident persons signed between Income and Sales Tax Department and Talal Abu - Ghazaleh & Co. International
Requested Documents	<ul style="list-style-type: none">• A proof of the identity of the taxpayer or the delegate.• A certificate of representation and delegation.• An original copy of the tax invoice of goods and services purchased locally.

	<ul style="list-style-type: none"> • A dully signed and certified declaration letter issued by the seller includes the sales invoice number and date, the value of sales, the collected amount of tax, the tax period in which the declaration and remittance of the tax occurred. • A tax return of the seller taxpayer and the exporter. • An import statement and financial receipts in the name of the exporter of the goods and services exported. • A copy of the export invoice which its number is available on the export statement. • The manufacturing formula accredited by the competent authority is available in the refund request for the material used in producing the exported goods.
procedures of providing the service	<ul style="list-style-type: none"> • The exporter or the delegate visits Registry, Exemption and Tax Refund Directorate and fills the refund request form of sales tax for non – registered concerning the exported goods and services and provides all required documents with the request to the directorate bureau. • The bureau employee enters the refund request in the electronic system for non - registered and delivers the exporter or the delegate a review card with keeping the original transaction for the purposes of completing the procedures. • The bureau employee sends the refund transaction to the respective auditor based on the directions of the director.

	<ul style="list-style-type: none"> • The respective auditor studies the request. If it is approved, the auditor recommends via the electronic system and sends it electronically to the head of refund and exemption division. • The head of the refund and exemption division approves the refund request if it is in a due manner and sends it electronically to the Director of the Directorate through the electronic refund system. • The Director of the Directorate approves the refund request if it is in a due manner and sends it electronically to the director of Internal Control Unit through the electronic refund system. • The Director of Internal Control Unit approves the refund request if it is in a due manner and sends it electronically to the Assistant Director General. • The Assistant Director General approves the refund request if it is in a due manner and sends it electronically through the electronic refund system to the Audit Bureau if the invoices of local purchases or import statement pertain to the same year, otherwise it is sent to the Directorate of financial Affairs in the department to complete disbursement procedures and close the electronic refund request then. • In case the refund request is sent to the Audit Bureau, it is studied, approved upon if it is in a due manner and sent to the Directorate of Registry, Exemption and Tax Refund electronically via electronic refund system to
--	--

	<p>issue a letter to the Ministry of Finance for the purposes of disbursement and close the refund request then.</p> <ul style="list-style-type: none"> • In case the invoices of local purchases or import statement pertain to the same year, the refund procedures are conducted electronically and in paper to send the transaction to the Ministry of Finance after completing the procedures in the department for the purposes of disbursement. In case the invoices of local purchases pertain to a previous year, the refund procedures are followed electronically only while keeping the original transaction at the Directorate of Registry, Exemption and Tax Refund.
Partner Institutions of providing the service	Nothing
Service Fees	Nothing
Time of Achieving the Service	Three months beginning of the date of submitting the refund application

Tax refund of the tax paid on the goods held by non - resident when departing Jordan

The beneficial category of the service	The persons who have resided for a period not more than 183 days consecutively or sporadically whether they are Jordanian or other nationalities
The Place of providing the service	Directorate of Registry, Exemption and Tax Refund in the main center - Queen Alia International Airport – the office of tax refund in Talal Abu Ghazaleh & Co. International in the premise of Talal Abu Ghazaleh University – Shmeisani – Abdaraheem Al Waked St. Building No. 46
Terms of Obtaining the service	<p>Applying terms stipulated in the law, regulations and instructions published on ISTD website www.istd.gov.jo as:</p> <ul style="list-style-type: none">• Article No. (20/D) of the General Sales Tax Law No. (6) of the year 1994.• Article No. (8) of the Instructions No. (9) of the year 2010 Instructions of Sales Tax Refund• The persons possess the goods when departing Jordan.• The amount of the tax to be refunded should be less than JD50 for each traveler and not more than JD500. If it increased, the procedures of refunding the tax which was collected previously on goods and services exported or used in the

	production of other exported goods should be taken
Partner Institutions of providing the service	Talal Abu Ghazaleh & Co. International
Requested documents from the traveler by Queen Alia International Airport and border crossings	<ul style="list-style-type: none"> • A passport • The original copy of the tax invoice of goods and services purchased locally, stamped with customs stamp. • A form of traveler information, a copy of traveler information and a copy of the tax invoice information.
Requested documents by the Partner Institutions of providing the Service	<ul style="list-style-type: none"> • A copy of traveler's passport included in the refund request. • A statement of border and residence from the Directorate of Public Security / Borders and Residence Department / for the persons who are identified according to the sample by the auditor of refund subdivision. • The original copy of the tax invoice of the goods and services purchased locally stamped with customs stamp • A form of traveler information, a copy of traveler information and a copy of the tax invoice information.
Procedures of	<ul style="list-style-type: none"> • The traveler goes to the window designated to

<p>providing the service in Queen Alia Airport and border crossings</p>	<p>Talal Abu – Ghazaleh Company which is a partner institution in providing the service at Queen Alia Airport and submits the requested documents to the respective employee.</p> <ul style="list-style-type: none"> • The respective employee checks the documents submitted by the traveler and makes sure that the traveler is not a resident in cooperation with the Public Security delegate. If the documents are in a due manner, the traveler goes to the customs employee at the airport. • The customs employee inspects the goods and match them to the tax invoice. If they are identical the invoice is stamped. • The employee of Talal Abu – Ghazaleh Company issues a payment order document after the traveler completes the refund procedures. • The traveler receives the refund after stamping the passport by the Public Security. • In case the tax exceeds JD500, the refund procedures of the tax previously collected are conducted on the goods or the services exported or used in the production of other exported goods. • In case the travel is through land or sea border crossings, the customs employee stamps the invoice or invoices, inspects the goods, completes the procedures and delivers the transaction to the offices of Talal Abu – Ghazaleh company in Amman by mail or by an intermediary.
<p>Procedures of</p>	<ul style="list-style-type: none"> • The delegate of Talal Abu Ghazaleh visits

<p>providing the service in Directorate of Registry, Exemption and Tax Refund</p>	<p>Registry, Exemption and Tax Refund Directorate, fills the refund request form for non – resident and provides all required documents with the request to the directorate bureau.</p> <ul style="list-style-type: none"> • The bureau employee enters the refund request in the electronic refund system for non - registered and delivers the exporter or the delegate a review card with keeping the original transaction for the purposes of completing the procedures. • The bureau employee sends the refund transaction to the respective auditor in the tax refund subdivision based on the directions of the director. • The auditor studies the request. If it is approved, the auditor recommends on the electronic system and sends it electronically to the head of refund and exemption division. • The head of refund and exemption division approves the refund request if it is in a due manner and sends it electronically to the Director of the Directorate electronically through the electronic refund system. • The Director of the Directorate approves the refund request if it is in a due manner and sends it electronically to the director of Internal Control Unit through the electronic refund system. • The Director of Internal Control Unit approves the refund request if it is in a due manner and sends it electronically to the Assistant Director General.
--	---

	<ul style="list-style-type: none"> • The Assistant Director General approves the refund request if it is in a due manner and sends it electronically to the Audit Bureau if the invoices of local purchases pertain to the same year, otherwise it is sent to the Directorate of financial Affairs in the department to complete disbursement procedures and close the electronic refund request then. • In case the refund request is sent to the Audit Bureau, it is studied, approved upon, if it is in a due manner, and sent to Directorate of Registry, Exemption and Tax Refund electronically via electronic refund system to issue a letter to the Ministry of Finance for the purposes of disbursement and close the refund request then. • In case the invoices of local purchases pertain to the same year, the refund procedures are conducted electronically and in paper to send the transaction to the Ministry of Finance after completing the procedures in the department for the purposes of disbursement. In case the invoices of local purchases pertain to a previous year, the refund procedures are followed electronically only while keeping the original transaction at the Directorate of Registry, Exemption and Tax Refund
Service Fees	Nothing
Time of Achieving the Service	Three months beginning of the date of submitting the refund request

