

We, Hamza Bin Al Hussein, Viceroy of His Majesty the King of the Hashemite Kingdom of Jordan,  
Pursuant to article (31) of the Constitution;  
And based on Resolution of the Council of Ministers on 24/01/2001  
Hereby ordain to promulgate the following Regulation:

**Regulation No. (9) of 2001**  
**Regulation on Customs in Aqaba Special Economic Zone**  
**Issued pursuant to Clause (b) of Article (22) and Article (56) of the Law No. (32) of 2001 on**  
**Aqaba Special Economic Zone**

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**Article 1 -** This Regulation shall be cited (Regulation on Customs in Aqaba Special Economic Zone Regulation of 2001) and shall come into effect as of the date of publication hereof in the Official Gazette.

**Article 2 -** The following words and expressions, wherever stated in this law, shall have meanings designated hereunder unless the context otherwise implied:

<b>Law</b>	: Law on Aqaba Special Economic Zone.
<b>Zone</b>	: Aqaba Special Economic Zone.
<b>Authority</b>	: The Authority of the Zone.
<b>Board</b>	: The Board of Commissioners.
<b>Chief Commissioner</b>	: The Chairman of the Board.
<b>Customs Territory</b>	: The lands and territorial waters of the Kingdom excluding the Zone.
<b>Customs Premises</b>	: The strip that is defined by the Chief Commissioner in every sea or air port, or any other place in which there is a customs office for the Authority within the Zone licensed to process all or some of the customs procedures.
<b>Customs Line</b>	: The line contiguous with the borders of the Zone.
<b>Customs Department</b>	: The General Customs Department.
<b>Customs Law</b>	: The Customs Law in effect.
<b>Registered Enterprise</b>	: The person registered with the Authority and licensed to conduct any economic activity within the Zone in accordance with the provisions of the Law and this Regulation.
<b>Enterprise</b>	: The persons obligated to present the Admission and Exit Manifests and the Statistical Declaration.
<b>Goods</b>	: Every natural material or animal, agricultural or industrial product, including electrical power.
<b>Type of Goods</b>	: The designation stated in the Customs Tariff Table issued in accordance with the provisions of the Customs Law.
<b>Importation</b>	: Admission of goods into the Zone by the Registered Enterprise in accordance with the provisions of the Law and this Regulation.
<b>Exportation</b>	: Exiting of goods from the Zone in accordance with the provisions of this Regulation.
<b>Instructions on Import and Export</b>	: The instructions issued pursuant to Subclause (2) of Clause (b) of Article (29) of the Law.
<b>Carrier</b>	: The owner of the means of transportation or the representative thereof, or any Enterprise engaged in the business of transport of Goods or persons, using any vessel,

	aircraft, vehicle or other means of transportation designed for transporting goods, excluding the container.
<b>Container</b>	: The container in which goods are kept for transport purposes.
<b>Transit</b>	: Movement of goods and their means of transportation through the Zone by entering the point of arrival and departure from the point of exit to the Customs Territory or a foreign country.
<b>Point of Arrival</b>	: The place designated by the Authority through which persons or goods enter the Zone.
<b>Point of Exit</b>	: The place designated by the Authority through which persons or Goods exit the Zone.
<b>Declaration</b>	: The statement presented to the Authority, which includes the definition of the distinct elements of the declared Goods at the Point of Arrival or Exit.
<b>Declarant</b>	: The person who prepares the Declaration, or in whose name the Declaration is prepared, and who is entitled to present the Goods to the Authority in order to finalize the customs procedures.
<b>Clearance Agent</b>	: The person provided for in the Customs Law, who is authorized to exercise customs clearance activities in the Zone.

### **General Provisions**

#### **Article 3-**

- a - The Authority shall perform its powers within the Zone in accordance with the provisions of the Law and this Regulation.
- b - The Goods in the Zone and at admission and exit thereof shall be subject to the provisions and procedures provided for in this Regulation and the instructions issued hereunder.

#### **Article 4-**

- a - For purposes of implementing the provisions of the Law and this Regulation, the origin of the Goods shall be determined in accordance with the applicable rules and provisions in the Customs Territory.
- b - Imported Goods shall be subject to the proof of origin. The conditions for proving the origin and the cases of exemption from the same shall be determined under instructions to be issued by the Board for this purpose.

**Article 5-** The principles and provisions set forth in the Customs Law and the provisions of the international agreements to which the Kingdom is a party shall apply to the customs value.

**Article 6-** A Declaration for Goods that enter or exit the Zone shall be submitted, unless this Regulation or any other regulation issued pursuant to the Law otherwise provided.

#### **Article 7-**

- a - The Board shall issue the Instructions on Import and Export to determine the provisions and procedures necessary to regulate the Importation and Exportation operations, including:
  - 1 - Prohibited Goods.
  - 2 - Goods, the entry of which into the Zone is forbidden.
  - 3 - Goods, the Importation and Exportation of which is subject to certain approvals and the body issuing such an approval.

- 4 - Goods the Exportation of which is forbidden or restricted.
- 5 - Customs procedures for protecting intellectual property rights.
- b - The following shall be taken into consideration at issuing the Instructions on Import and Export:
  - 1 - The Kingdom's commitments pursuant to the commercial and economic agreements to which the Kingdom is a party.
  - 2 - Any arrangements concluded by the Authority with the competent bodies that aim at simplifying the procedures for transporting Goods from or through the Zone into the Customs Territory.

**Article 8-**

- a - No prohibited goods may be admitted into the Zone. The Authority shall confiscate and dispose of or destroy such goods in accordance with the provisions of this Regulation.
- b - Goods, the entry of which is forbidden, shall be returned to their source and shall not be cleared.
- c - No customs transaction may be processed for Goods whose importation and exportation is subject to special approval in accordance with the Instructions on Import and Export prior to procuring such an approval.

**Article 9-** Subject to any regulation issued in accordance with the Law, the Customs Law and the applicable General Sales Tax Law, including the exemptions and cases pending fees shall apply to vehicles.

**Article 10-**

- a - Goods for which taxes and duties have been collected within the Customs Territory in accordance with the provisions of the applicable legislation, shall be excluded from the provisions on admission and exit and the statistical Declaration set forth in this Regulation. Such duties and taxes may not be refunded.
- b - The Board shall adopt a Merchandise Control System in the Zone and upon the Goods entry and exit there from.

**Article 11-**

- a - The Authority shall, in accordance with arrangements agreed upon with the Customs Department, charge deposits in an amount that is not less than the customs duties and taxes payable within the Customs Territory to the account of the Customs Department for any goods the entry of which is permitted in accordance with the effective legislation in the Customs Territory. The admission of such goods into the Zone shall be deemed an Importation in violation of the Law until completing the clearance procedures at the Customs Department.
- b - The Authority shall also perform the following:
  - 1 - Collect the fees for any service it renders.
  - 2 - Store the unclaimed, waived, impounded and attached Goods by the Authority, the confiscated Goods and those awaiting disposal thereof in accordance with the provisions of this Regulation in the places designated by the Authority.
  - 3 - Destroy, sell or dispose of impounded or waived Goods or keep the same for its own use in accordance with the provisions of this Regulation.

**Article 12-** Ships shall be prohibited, irrespective of their tonnage, from docking in other than the port prepared for receiving them, except for an emergency sea circumstance or force majeure. In such a case, the ships' master shall

immediately notify the closest office of the Authority or police station of the same.

**Article 13-** Aircraft shall be prohibited from taking off or landing in other than airports that have customs centers, except for a force majeure. In such a case, the pilot shall immediately notify the closest office of the Authority or police station of the same.

**Article 14-** Goods shall not be jettisoned from a ship or aircraft during sail or flight, except when ordered by the ship's master or pilot when necessary for the safety of the voyage. In such a case, the ship's master or pilot shall immediately notify the Authority of the same.

**Article 15-** No entry to or exit from the Zone may take place by land except through the Points of Arrival and Exit.

**Article 16-** All Goods entering or exiting the Zone shall be declared, unless otherwise provided for by this Regulation or any other regulation issued pursuant to the Law.

**Article 17-** Cargo shall be unloaded at places designated by the Authority. Cargos may not be unloaded or moved from one means of transportation to another except in accordance with the conditions determined by the Authority.

**Article 18-**

- a - The ship's master, or representative or shipping agent thereof shall be responsible for any shortage in the number of pieces or packages or their contents, or in the quantity of unpacked, bulk or packed Goods, until the receipt of the Goods by the person authorized to receive them or delivery thereof to the storage area in accordance with the provisions of this Regulation.
- b - The Board shall issue instructions on tolerance rates for any overage or shortage in bulk, unpacked or packed Goods, as well as the rate of partial shortage due to natural factors or poor packaging leading to the leakage of the contents thereof.

**Article 19-**

- a - In the event of a shortage in the number of unloaded pieces or packages than what is recorded in the manifest or if there was a shortage in the bulk, unpacked or packed Goods exceeding the tolerance rate specified under the instructions issued pursuant to this Regulation, the ship's master or agent shall provide justification for such a shortage by supporting documents which confirm that the shortage occurred before arrival of the ship in the territorial waters.
- b - If the submittal of such document in accordance with the provisions of the Customs Law was impractical, any goods with shortage shall be considered to have been illegally admitted into the Customs Territory and the Customs Department shall be notified of the same.

**Article 20-** Goods shall be transported and stored at the risk and expense of the carrier until the Authority has authorized the delivery thereof in accordance with the provisions of this Regulation. Goods that have not been unloaded from the ship are either confiscated by the ship's master or agent in the place

designated by the Authority or transferred to another location approved by the Authority.

**Article 21-** A Cargo Movement Permit for Goods subject to provisions on admission and exit in accordance with the provisions of this Regulation shall be issued prior to their onward movement to the Customs Department's clearance office or Point of exit, as the case may be, in accordance with instructions issued by the Board in which it determines the conditions and procedures necessary for the same.

**Article 22-** The admission and transport of mail or postal parcels to and from the Zone shall be carried out in accordance with international postal agreements and the instructions issued by the Board relating thereto upon coordination with the Customs Department and the competent postal authorities of the Customs Territory.

### **Admission of Goods into the Zone**

**Article 23-**

- a - The following shall be exempt from submitting an admission manifest into the Zone for Goods that are subject to the provisions on admission and exit in accordance with the provisions of this Regulation:
  - 1 - currency; checks, bank drafts, money orders, and similar kinds of negotiable instruments; and stamps;
  - 2 - business records, whether recorded on paper documents, magnetic discs or tapes, or any other medium;
  - 3 - vessels, aircrafts, trailers, and containers whether empty or loaded with people or goods, engaged in the business of transporting goods or people into the Zone, except for vehicles;
  - 4 - personal and household effects arriving with or to residents and Zone foreign workers and those accompanying arrivals in accordance with the provisions of the Law and the instructions issued by the Council of Ministers thereunder upon their arrival to the Zone, without prejudice to right of the Authority to require an oral or written declaration of such Goods;
  - 5 - commercial imports for the Registered Enterprise, the value of which is less than that prescribed by the Board;
  - 6 - non-commercial imports of the Enterprise as determined by the Board;
  - 7 - goods in transit for export or exit purposes, as the case may be.
- b - Such Goods shall be released to the Enterprise, resident or other party having the right to admission thereof upon presenting a commercial invoice, a bill of lading, a declaration or any other document as provided for in this Regulation or as determined by the Authority.

**Article 24-**

- a - Subject to the provisions of Article (23) of this Regulation, Goods shall be admitted to the Zone under the admission manifest submitted by or on behalf of the Enterprise which is the owner or purchaser of the commercial Goods, provided that the name stated thereon must be identical to the name on the bill of lading, transit document, Cargo Movement Permit or a similar transport document, or the person to whom the ownership of such Goods shall pass.
- b - The forms for the statements and information to be recorded therein and the documents to be attached therewith and other provisions, procedures and terms

related to the admission of Goods into the Zone and the subsequent auditing thereof shall be determined by instructions.

**Article 25-**

- a - The Authority shall have the right to examine and inspect Goods and to verify the content of containers at the risk and expense of the Enterprise or its agent, provided that the inspection is conducted at the port or at the premises of the Enterprise in the Zone.
- b - For purposes of simplifying the procedures, the Authority may disregard the examination and inspection procedures and suffice itself by accepting the Declaration for purposes of direct clearance in accordance with the provisions and conditions determined by the Board under instructions to be issued for this purpose.

**Article 26-**

- a - When the Authority has decided not to conduct a detailed review or examination of the Goods, or the review or examination has disclosed no violations, the Authority shall authorize the release of the Goods for delivery to the Enterprise. Delivery shall be the responsibility of the Enterprise.
- b - An authorized official or agent of the Enterprise shall sign the admission manifest of the Goods, and the Enterprise shall be liable for any discrepancy in the condition or quantity of the Goods from that stated on the admission manifest. If a discrepancy cannot be justified to the satisfaction of the Authority, any shortage shall be treated in accordance with the provisions of Clause (b) of Article (25) of the Law.
- c - The Enterprise shall be responsible for filing a new admission manifest for any excess Goods. In the event that such application was not submitted and establishing an overage more than that declared, the overage shall be treated in accordance with the provisions of Clause (b) of Article (25) of the Law.

**Article 27-**

- a - The following Goods shall be treated as unclaimed:
  - 1 - Goods for which no admission manifest or other similar document has been submitted to the Authority within twenty one working days as of the arrival of the Goods to the Zone.
  - 2 - Goods for which a Cargo Movement Permit or other similar document has been authorized by the Authority, but which have not been collected by a Carrier within five working days as of the arrival of the Goods to the Zone.
- b - Goods provided for in Clause (a) of this Article shall be transferred to the Authority's warehouses at the carrier's or its agent's risk and expense. The Goods shall be admitted into the Authority's warehouses under receipt protocol signed by the competent officer of the Authority, and the carrier shall be then relieved from responsibility for the Goods, which shall thereafter be held at the risk and expense of the consignee.

**Release of Goods from the Zone**

- Article 28-** Goods may be exited to vessels and aircrafts arriving in the Zone as supplies, equipment, or repair or replacement materials. Such Goods shall be treated as exported upon the signature of the Carrier or exporter for loading thereof as supplies, equipment, replacement, or repair materials. The term supplies herein means fuel and goods for sale on board of the vessel or aircraft, and food and beverages of passengers and crew.

**Article 29-**

- a - The Enterprise shall be responsible for Goods that are subject to the provisions on admission and exit until they are released from the Zone or disposed of in accordance with the provisions of this Regulation. Goods that have been released from the Enterprise's premises, but which are missing or cannot be accounted for during their release from the Zone, shall be presumed to have been admitted into the Customs Territory and shall be treated in accordance with the provisions of Clause (b) of Article (25) of the Law.
- b - The Enterprise shall take the following actions upon release of Goods from the Zone:
  - 1 - check the Goods against the invoices and shipping documents for verification of their exit from the Zone and obtaining the signature of the exporter or Carrier thereon;
  - 2 - affix under the supervision of the Authority on any vehicle or container lead seals required by the Authority or the Customs Department;
  - 3 - procure a copy of the customs declaration issued by the Customs Department, or any other document proving the exit of goods, and report any discrepancy therein to the Authority in accordance with the provisions of this Regulation;
  - 4 - record in its inventory control and record keeping system the appropriate notation and submit the documents establishing the exit of the Goods from the Zone.
  - 5 - record the transaction in the Statistical Declaration.
- c - The Enterprise shall perform the following actions immediately upon disposing of the Goods in accordance with the provisions of this Regulation:
  - 1 - verify that the disposal is recorded in the books of the Enterprise and that the invoice contains the name, address and signature of the buyer.
  - 2 - record in its inventory control and record keeping system the appropriate notation and submit the documents establishing the disposal of the Goods.
  - 3 - record the process in the Statistical Declaration.

**Article 30-**

- a - The Enterprise, its agent or to whom the ownership of the Goods is transferred shall, at transporting the Goods from the Zone to the Customs Territory, present the Goods to Customs Department's clearance office in the Zone and present the customs declaration in accordance with the provisions of the Customs Law, and procure a notice from that office after completing the clearance procedures and before proceeding to the point of exit.
- b - The Enterprise transporting Goods outside the Zone from other than the points of exit at the borderline with the Customs Territory shall present to the Authority a Statistical Declaration of the Goods.

**Article 31-**

- a - The Carrier shall transport the Goods directly to the Point of Exit through a transit corridor designated by the Authority and within the term determined by the Authority. Any deviation from the corridor or exceeding the term shall be immediately reported to the Authority, subject to legal liability.
- b - The customs seal specified by the Authority shall be affixed on the vehicles transporting Goods through the Zone. The Authority shall specify under instructions to be issued for this purpose the form of the seal, the equipment necessary for means of transportation, the method of transportation within the Zone and other provisions.

## Obligations of the Enterprise

**Article 32-** The Enterprise shall prepare a Statistical Declaration, enclosed with the required documents in accordance with the provisions of this Regulation or any other relevant regulation issued pursuant to the Law, which shall include the following:

- a - Goods manufactured in the Zone.
- b - Goods admitted into the Zone.
- c - Goods exited from the Customs Territory.
- d - Goods exited to a foreign country.
- e - Goods disposed of in accordance with the provisions of the Law and this Regulation.
- f - Goods that have been consumed.
- g - Goods that have been destroyed or lost.

**Article 33-** The Enterprise obliged to keep the Statistical Declaration shall perform the following at detecting a shortage in any Goods in its inventory:

- a - Notify the Authority of the same in writing within five working days.
- b - Prepare a declaration for introducing the Goods for consumption and presenting it to the Customs Department's customs house in accordance with the provisions of the Customs Law. The Customs Department shall advise the Authority of the procedures that were accordingly taken.
- c - Pay the duties, taxes and fines due to the Customs Department in accordance with the provisions of Clause (b) of Article (25) of the Law and the effective legislation in the Customs Territory.
- d - Record the relevant information on release in the Authority's Statistical Declaration and maintain the integrity of the Merchandise Control System.

**Article 34-** Any discrepancy in the inventory of the Enterprise obliged to present a Statistical Declaration between the actual goods and those recorded in the records of the Authority or in the Statistical Declaration for which no notification has been made by the Enterprise shall be treated as follows:

- a - In the event of a shortage, Goods shall be considered to have been admitted into the Customs Territory in violation of the provisions of Clause (b) of Article (25) of the Law, unless the Enterprise established that the shortage was caused by the following:
  - 1 - A fire or natural factors such as evaporation, spillage or absorption, provided that a proper permit has been drafted for the same.
  - 2 - Goods were destroyed with the approval of the Authority.
- b - In the event of an overage, the Goods in excess shall be considered to have been admitted into the Customs Territory in violation of the provisions of Clause (b) of Article (25) of the Law.

**Article 35-** The Enterprise, which has imported Goods into the Zone, may assign them to the Authority in accordance with the instructions determined by the Authority for this purpose. The Enterprise shall be relieved from the responsibility for such Goods upon approval of the Authority on such assignment.

**Article 36-** All persons entering the Zone shall declare to the Authority all Goods in their possession and of which customs duties and taxes in the Customs Territory have not been collected.



## **Customs Violations**

**Article 37-** The following shall be considered as a violation of the provisions of Article (54) of the Law:

- a - Admitting, exiting, possessing or transporting any prohibited Goods or which importation is forbidden.
- b - Obstructing the duties of the Authority's officers in accordance with the provisions of this Regulation and their right to search, audit and inspect, and noncompliance with the request thereof to stop.
- c - Taking a route other than that designated by the Authority.
- d - Removing the customs lead or seals from goods consigned by transit or prepared for release.
- e - Failure of the Carrier and the Enterprise to maintain the required records and books under the provisions of this Regulation.
- f - Noncompliance of persons and the Enterprise with the obligations thereof under the provisions of this Regulation.
- g - The unavailability of a duly executed cargo manifest or a similar document, or the availability of a manifest which is inconsistent with actual cargo.
- h - Failure to use the methods and procedures designated for admission and exit of Goods.
- i - Detection of undeclared Goods at the point of arrival in hideouts with the intent of concealment thereof, or in cavities or spaces that are not usually intended for such Goods.
- j - Disposal of the Goods admitted into the Zone under temporary entry status or transit in violation of the provisions of the Law and this Regulation.
- k - Submittal of false, forged or fabricated declaration, manifest or documents with the intent of importing or exporting prohibited, forbidden or restricted Goods or in violation of the provisions of the Law and this Regulation.
- l - Loading and unloading Goods to and from trains, in violation of the regulations, in places in which no customs centers exist.
- m - Unloading or loading the Goods without prior permission from the Authority, or unloading or loading the same at locations other than those designated by the Authority or at a location other than the points of arrival and exit designated by the Customs Department or the Authority.
- n - Transport of goods from the loading or arrival location prior to obtaining the clearance permit from the Authority.

**Article 38-**

- a - The Board shall form a committee called as (The Objections Committee), consisting of three members, at least two members of which are of the officers of the Authority and the third of the competence and expertise from the private sector.
- b - The Committee shall be responsible for hearing the objections submitted by Enterprises and persons to the decisions of the Authority issued in accordance with the provisions of this Regulation and any violation of the provisions thereof. The Committee shall submit its recommendations thereon to the Chief Commissioner for taking appropriate decision.
- c - The Board shall issue instructions defining the method of forming the committee, nominating the chairperson thereof and all the procedures relating thereto.

**Article 39-**

- a - The Enterprise and residents shall be liable for damages arising from violating the Law or other applicable laws and the regulations issued thereunder, such as the relevant Customs legislation applicable within the Customs Territory.
- b - Any person who has committed any violations of the provisions of the Law, this Regulation and the Customs Law and the regulations issued thereunder shall be liable for any additional expenses incurred by the Authority with respect to the search, inspection, seizure and disposal of goods to which the violation is related.

#### **Disposal of Confiscated, Abandoned and Unclaimed Goods**

##### **Article 40-**

- a - The Authority shall be authorized to sell, destroy or confiscate any goods that have been abandoned or unclaimed within the Zone as provided for in Article (43) of this Regulation.
- b - Such goods shall be subject to disposal as follows:
  - 1 - Unclaimed goods - After three months as of the date of receipt thereof by the Authority and storing them in the warehouse in accordance with instructions issued by the Board for this purpose;
  - 2 - Waived goods - upon acceptance by the Authority of a written request for waive by the Enterprise, resident or other person having the right to waive;
  - 3 - Confiscation - upon order of confiscation issued by the court.

##### **Article 41-**

- a - Bonded Goods - Goods which have not been declared or have been mis-described or under-valued may be released upon payment of the due fine in accordance with the provisions of the Law, provided that the Goods are not prohibited, forbidden or restricted. Such Goods may be exported under the Authority supervision by the Enterprise, resident or other person from whom they were seized, if:
  - 1 - The Goods were not required to be held as evidence in any administrative or judicial proceedings by the Authority or any other official body of the Kingdom;
  - 2 - The Goods may be lawfully exported in accordance with the Customs Territory's legislation or any international treaty to which the Kingdom is a party;
  - 3 - If it was unfeasible to return them to the Zone or the Customs Territory.
- b - In the event of confiscation of the Good, such Goods may be transferred to the Authority for use or sale in the Zone, if such a use or sale was not in violation of the Law. Otherwise, they shall be destroyed under the supervision of the Authority.
- c - Goods which have been waived may be disposed of by the Authority by transferring the same for its own use or sale, or by destruction if their value was less than the costs of sale.
- d - The Authority may sell the unclaimed Goods. All costs and charges incurred upon the Authority and storage fees and any other charges or due taxes shall be deducted from the proceeds of sale. The remainder shall be deposited with the Authority for a year in trust. In the event that the rightful owner does not claim such trust during that period, such trust shall be transferred to the account of the Authority.

**Article 42-** Upon transferring to its own use Goods that have been abandoned, left unclaimed, seized, or confiscated to the Authority within the Zone, the Authority shall become accountable for such Goods.

##### **Article 43-**

- a - Goods authorized to be destroyed by the Authority shall be destroyed in accordance with the provisions of this Regulation and under the supervision of the Authority in

the Zone, and at its risk and expense. Destruction shall be conducted in a safe and sanitary manner in accordance with the environmental protection legislation in force and shall be complete, leaving no residue of commercial value.

- b - When Goods cannot be completely and safely destroyed in the Zone, the Authority shall, in coordination with the Customs Department, make arrangements for its destruction in specialized facilities in the Customs Territory or a foreign country.

#### **Final Provisions**

##### **Article 44-**

- a - The Authority may seize any prohibited Goods, those who have been declared under a disvalue or misdescription, those which have not been declared or smuggled and Goods subject to the provisions of Clause (b) of Article (25) of the Law.
- b - The Authority shall be entitled to subsequently search, inspect and audit the Enterprise's inventory and records.

##### **Article 45-**

- a - Anyone performing official duties in implementation of this regulation shall consider all documents, information, statements, production and manufacturing techniques and any other information relating to this Regulation or the implementation of its provisions.
- b - The authority shall exchange information with ministries, governmental departments and public institutions for purposes of implementing the provisions of this Regulation and shall be entitled to request any documents therewith.

**Article 46-** The Authority, in coordination with the pertinent bodies especially the Customs Department, shall establish the arrangements necessary for implementing the provisions of this Regulation.

##### **Article 47-**

- a - The Board shall issue the instructions necessary for implementing the provisions of this Regulation, including the following:
  - 1 - Procedures for operation of judicial officers for purposes of implementing the provisions of the Law and this Regulation.
  - 2 - Using electronic means in customs procedures.
  - 3 - Methods for reviewing the records relating to the Goods which persons maintain in the Zone electronically.
  - 4 - Forms to be presented to the Authority, including the statements and documents to be attached therewith, the contents and periods necessary for submitting such.
  - 5 - Requirements of the clearance documents and procedures that apply to express consignments admitted to the Zone.
  - 6 - Provisions and procedures relating to the inventory of Goods and warehouses, the method of administering such, storing and the method of treating waste, industrial residue and scrap and the cases under which destruction is allowed and other detailed provisions.
  - 7 - Mechanism of declaring Goods accompanying travelers into the Zone, including the form of the written declaration, if found.
  - 8 - Provisions and procedures relating to the sale of abandoned, unclaimed or confiscated Goods.
  - 9 - Principles for exempting the Enterprise from the need to comply with the Statistical Declaration, the form of such, the method of recording its

statements, the mechanism of providing the Authority with such and the periods related thereto.

- 10 - Specifying the persons' place of residency for purposes of implementing the provisions of this Regulation.
- 11 - Determining the fees collected by the Authority for the services it renders.
- b - The instructions issued in accordance with the provisions of this Regulation shall be published in the Official Gazette.

24/01/2001