

For Jordanian Expatriates wishing to take their car back to Jordan

TO calculate duties/taxes payable on the passenger car, you should know the value of the car, which may not necessarily be the value declared or the car purchase price. It is in fact the price lists presented by car agents in Jordan for the brand new (2004) models*.

To calculate the value of car models prior to the year 2004:

The department uses the depreciation **percentage as in the following table 1: -**

Model year	Depreciation Percentage
2004	No depreciation
2003	85.00 %
2002	76.50 %
2001	672.72 %
2000	70.49475 %
1999	69.08 %
Before 1999	69.08 %

The value of the car is the C & F cost + 1% insurance fees = CIF

The cost of the car = the price of the car that includes:

- a. Cost of the standard options
- b. Cost of additional options if included in the car

C & F value = the cost of the car + freight

After determining the value of the car (Price of the model year 2004 times depreciation percentage) customs duties are then calculated according to engine capacity as follows:

Type	Duty rate	Special Sales Tax	General Sales Tax	Aggregate
Passengers cars calculated by engine capacity				
Less than 1500 cc	30 %	9 %	13 %	60.120 %
1500 cc - 2000 cc	30 %	12 %	13 %	80.690 %
2000 cc - 2500 cc	30 %	23 %	13 %	99.785 %
More than 2500 cc	30 %	36 %	13 %	120.350 %
More than 3000 cc	30 %	50 %	13 %	120.350 %

Notes:

- a. If an import license is not supported, an additional 5% are added to customs duties and taxes.
- b. Standard safety and environment equipments value is exempted from Custom Duty and general Sales Tax, provided that it does not exceed 15% of the car value.

* Model year values for determining depreciation according to table 1, can be obtained from the customs department.

Do not forget to add Registration and licensing charges and fees for police department.