

We, Abdullah II Bin Al Hussein, King of the Hashemite Kingdom of Jordan,

By virtue of Article 31 of the Constitution

And based on the resolution of the Cabinet on 8 January 2014

Order the enactment of the following Regulation:

Regulation no. 26 of 2014

An Amending Regulation to the Special Tax Regulation

Article 1: This Regulation shall be called “An Amending Regulation to the Special Tax Regulation of 2014,” and shall be read with Regulation no. 80 of 2000 hereinafter referred to as the “Original Regulation as amended” as one regulation and shall enter into force from the date of its publication in the Official Gazette.

Article 2: Article 3 of the Original Regulation shall be amended by crossing out the texts of items 2, 3, 4, 16, and 21 therein, replacing them with the following:

No.	Product/Service	Chargeable Unit	Special Tax
2	Beer, including non-alcoholic beer	liter	2,250 fils
3	Spirits and alcoholic beverages, including wines and other fermented beverages.	liter	3,750 fils

4	<p>Tobacco and tobacco products:</p> <p>a) Hookah (Shisha) tobacco:</p> <p> 1) Water pipe tobacco</p> <p> 2) Honeyed tobacco</p> <p>b) Cigarettes:</p> <p> 1) put up for local consumption, and according to the sale price in fils for consumers:</p> <p> 900 and below</p> <p> 950</p> <p> 1,000</p> <p> 1,050</p> <p> 1,100</p> <p> 1,150</p> <p> 1,200</p> <p> 1,250</p> <p> 1,300</p> <p> 1,350</p> <p> 1,400</p> <p> 1,450</p>	<p>100 gm</p> <p>100 gm</p> <p>A pack of 20 cigarettes</p>	<p>1,000 fils</p> <p>450 fils</p> <p>420 fils in addition to the following:</p> <p> Fils</p> <p> 283</p> <p> 305</p> <p> 327</p> <p> 348</p> <p> 370</p> <p> 392</p> <p> 414</p> <p> 435</p> <p> 457</p> <p> 479</p> <p> 501</p> <p> 523</p>
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1,500		545
1,550		562
1,600		588
1,650		610
1,700		632
1,750		653
1,800		675
1,850		697
1,900		720
1,950		743
2,000		762
2,050		784
2,100		805
2,150		827
2,200		849
2,250		871
2,300		894
2,350		916
2,400 and above		938

	<p>2) supplied to the Jordanian Armed Forces, Public Security forces, General Intelligence, Civil Defense, and Gendarmes.</p> <p>c) Thick rolls of all types (Cigar)</p> <p>d) Smoking tobacco (for pipes or rolling cigarettes)</p> <p>e) Weights shall be taken into account when calculating the above tax rates, and if the weight is more or less than the specified weights, the tax is proportionally adjusted.</p>	<p>A pack of 20 cigarettes</p> <p>10 gm</p> <p>20 gm</p>	<p>280 fils</p> <p>1,500 fils</p> <p>1,000 fils</p>
16	Mobile phones, including smart phones.	value	zero

21	Diamonds	value	5%
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8 January 2014

Abdullah II Bin Al Hussein

Minister of Foreign Affairs and Expatriates Nasser Judeh	Minister of Education Dr. Mohammad Thnaibat	Minister of Higher Education and Scientific Research Dr. Amin Mahmoud	Prime Minister and Minister of Defense Dr. Abdullah Ensour
Minister of Agriculture Dr. Akef Al Zoubi	Minister of Water and Irrigation Dr. Hazem Al Nasser	Minister of Industry, Trade and Supply Dr. Hatem Hafez Al Halawani	Minister of Interior Hussein Hazza' Al Majali
Minister of Public Sector Development Dr. Khleif Al Khawaldeh		Minister of Finance Dr. Omayya Touqan	Minister of Environment Dr. Taher Al Shakhshir
Minister of Municipal Affairs Eng. Walid Al Masri	Minister of State for Prime Ministry Affairs Dr. Ahmad Ziadat		Minister of Labor and Minister of Tourism and Antiques Dr. Nidal Mardi Al Qatamine
Minister of Social Development Reem Mamdouh Abu Hassan	Minister of State for Media Affairs Dr. Mohammad Hussien Al Momani		Minister of Planning and International Cooperation Dr. Ibrahim Saif
Minister of Justice Dr. Bassam Samir Al Talhouni	Minister of Public Works and Housing Eng. Sami Halsa		Minister of Energy and Mineral Resources Dr. Mohammad Hamed
Minister of Awqaf, Islamic Affairs and Holy Places Dr. Hayel Abdulhafez Dawud	Minister of State Dr. Salama Al Nouaimat		Minister of Health Dr. Ali Al Nahla Hyasat
Minister of Information Technology and Communications Dr. Azzam Talal Tawfiq Salit	Minister of Transport Dr. Lina Shabeeb	Minister of Culture Dr. Lana Mohammad Mamkegh	Minister of Political and Parliamentary Affairs Dr. Khaled Al Kalaldeh