

MINISTRY OF FINANCE/ Income & Sales Tax Department

For taxpayers registered in Petra Region

For activities licensed to be practiced within the Region

For taxpayers registered in the Petra Development and Tourism Region Authority

For tax periods 2020 and beyond



CED:PR15.F8

Type of Return		Tax Period
<input type="checkbox"/> Regular	<input type="checkbox"/> Amended	

Name of taxpayer		National ID		Legal character		ISTD Office	
TIN		Registration No. in Petra Region		Nationality	<input type="checkbox"/> Jor <input type="checkbox"/> Non-Jor		
Business type				Residency	<input type="checkbox"/> Res <input type="checkbox"/> Non-res		
Trade name				Certified accounts	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Address				Non-Certified records	<input type="checkbox"/> Yes <input type="checkbox"/> No		
City		P.O.Box		Accounts cutoff date			
Email		Zip code		Cert. accountant name			
Telephone		Mobile					

	(1)	Net income from Craft activity (within Petra region) (16 + 1701 - 1801)
	11	Sales (111 +112)
	111	Net domestic sales
	112	Net export sales
	12	Cost of production (121 + 122 + 123)
	121	Cost of raw materials used in production (1211 +1212 + 1213 - 1214)
	1211	Beginning raw material
	1212	Domestic purchases of raw material
	1213	Imported purchases of raw material
	1214	Ending raw materials
	122	Industrial direct expenses (12213 + 12223 + 12231)
	12213	Salaries, wages and other benefits
	12223	Paid rents and vacating money
	12231	Depreciations and amortizations
	123	Other indirect industrial expenses
	13	Cost of goods manufactured (12 + 131 - 132)
	131	Unfinished goods - beginning
	132	Unfinished goods- ending
	14	Finished goods balance (141 - 142)
	141	Finished goods - beginning
	142	Finished goods- ending
	15	Cost of sales (13 + 14)
	16	Industrial gross income (11 - 15)
	1701	Other revenues
	1801	Administrative and general expenses (from table 95000)
	(2)	Net income from real estate rental within Petra region (411 + 1704 - 1804)
	411	Gross income from real estate rental within Petra region (Income from vacating money or key payments is entered under 5)
	1704	Other revenues within Petra region
	1804	Administrative and general expenses (from table 95000)
	(4)	Net income from services (within Petra region) (73 + 1707 - 1807)
	733	Net revenues (7311 - 7312)
	7311	Net revenues from domestic services
	7312	Net revenues from exported services
	732	Cost of direct revenues
	73	Gross income from services within Petra region (733 - 732)
	1707	Other revenues
	1807	Administrative and general expenses (from table 95000)
	(5)	Net income from other sources (within Petra region) (82 + 84 + 87)
	82	Net income from commissions within Petra region
	84	Net income from vacating money, key money and goodwill
	87	Net income from any other sources
	(6)	Net income of the resident legal persons from deposit interests, commissions, and deposit profits from investment in interest-free banks and financial companies.
	(7)	Profits for the sale of dividends or stocks of companies, with the exception of those wherein a final tax is paid for
	(8)	Net income from activities not licensed to be practiced within Petra region

Note

The tax is calculated on box (8 + 7 + 6) in accordance with The Income Tax Ratio outside the Developments Zones according to Article (11) of the Income Tax Law No. 34 for the year of 2014 and its amendments . The difference is sorted on box No. (993101) & in the event of other incomes not licensed to be practiced within Development Zones, the tax return shall be submitted by employees, individuals and legal persons.

	(30)	Adjusted net income from the agriculture activity within Petra region (305 – 304)
	308	Sales of Agriculture activity
	302	Cost of sales (3021 + 3024 + 1831) - 3023
	3021	Beginning inventory
	3024	Net purchases
	1831	Agricultural expenses and agricultural depreciation
	3023	Ending inventory
	303	Gross income from agriculture activity (308 – 302)
	1730	Other revenues (from the agriculture activity)
	1830	Administrative and general expenses (from table 95000)
	305	Net income from agriculture activity (303 + 1730) - 1830
	304	Exemption of the first 50,000 JD of the net income of the legal person from the agriculture activity within Petra region
	99150	Net income from all sources within Petra region (1 + 2 + 4 + 5 + 6 + 7 + 8 + 30)
	993101	Plus/ minus any adjustments (attach adjustments sheet)
	191	Plus/ minus tax-exempt income/loss from export of services (attach export exemption calculation sheet)
	99170	Total net adjusted incomes/ losses within Petra region (99150 + 993101 + 191)
	99310	Total deductions (993103 + 993105)
	993103	Loss brought forward (based on an irrevocable decision) from previous years (within Petra region)
	993105	Donations paid to governmental departments, or to official or public institutions or municipalities
	99110	Taxable income from income sources (99170 - 99310)
	991201	Minus domestic donations & subscriptions paid for religious, charitable, humanitarian, scientific, sport or professional purposes, or paid for parties (not exceeding 25% of 99110)
	99130	Adjusted taxable income (99110 – 991201)
	991301	Net income from activities not licensed to be practiced within Petra region (99130 – 991307)
	991307	Net income from activities licensed to be practiced within Petra region
	991304	Income tax liability on income sources not licensed to be practiced within Petra region
	991308	Income tax liability on income sources licensed to be practiced within Petra region (10% of box No. 991307)
	99510	Income tax liability on income sources (991304 + 991308)
	99520	Total income tax offset (995204 + 995207 + 995209)
	995204	2% income tax withheld from imports
	995207	Property tax paid on income generating properties within Petra region (not exceeding 99510)
	995209	5% income tax withheld from service charges + 7% income tax withheld from interests, commissions and profits of deposits
	99540	Balance of income tax (99510 – 99520)
	99514	National Contribution according to items of Article 11 from Box No. 99130
	995213	Withheld National Contribution
	99542	Balance of National Contribution (99514 – 995213)

Table (95000)		
	Other administrative and general expenses (add 951103 to 95200) distributed over the different sources of income	
	951103	Salaries, wages and other benefits
	951203	Rents and vacating money
	951303	Depreciations, amortizations, startup expenses and pre-operational expenses
	951403	Murabaha profits, interests paid or payable
	951503	Professional fees, consultations and commissions
	951603	Goodwill and royalties
	95170	Donations
	951803	Allowances
	95190	Other expenses (attach a sheet of expenses)
	95200	Bad debts

The reason for submitting the return without values (zero): - ☐Suspended activity ☐Closure ☐Liquidation ☐Others

I, hereby, certify that all information given in this declaration is real, correct and complete, that I have included all taxable incomes and that the address provided is valid for notification in accordance with the law.

Date
Taxpayer's/ agent's name and signature
Tax agent's TIN
Tax agent's national ID

/ /

Company Seal

For Official Use by the ISTD

Return filed at:

on: / /

Name and signature of the person receiving the return: