

# **Golden List Program Requirements and Criteria**

## **Category: Imports**

### **First: Criteria for accepting applications to join the Golden List Program**

- ❖ **Criteria should be met by the applicant one year prior to the application date**

#### **Criterion I**

The volume of business activities of the company must be significant enough so that it meets one of the following conditions:

- The company's filed declarations are no less than 70 declarations.
- The overall declared value of customs declarations is no less than JD 7 million.
- The overall declared fees and general sales tax are no less than JD 700 thousand.

#### **Criterion II**

The company should achieve at least a 95% compliance rate which shall be calculated in accordance with **all** of the following equations:

- Percentage difference between fees/ declared fees deducted from 100%.
- Percentage difference between guarantees/ guarantees deducted from 100%.
- Percentage difference between values/ declared values deducted from 100%.

#### **Criterion III**

- No customs lawsuits were brought against the company concerning declarations filed in its name and for which the percentage of fines throughout three calendar years before the application date were greater than 1% of the total declared value for one calendar year prior to the application date.
- No customs lawsuits were brought against the company indicating a lack of an effective and approved internal controls system.

#### **Criterion IV**

The company has been actively operating in its field for three years prior to the application date.

#### **Criterion V**

Before a company qualifies for post-audit, a field inspection is carried out to verify its existence.

#### **Criterion VI**

The company must present to Jordan Customs evidence that proves it has in place and is implementing an internal control system to support its general policies and procedures and to ensure compliance with customs requirements including security requirements.

## **Second: Requirements for including companies in the Golden List Program**

- 1- The following customs requirement and security requirements should be met as follows:
  - 100% compliance with the basic requirements (A) as indicated in the checklists.
  - 100% compliance with the important requirements (B) as indicated in the approved checklists, as well as the possible development and implementation of compliance improvement plans within the prescribed timeframes in coordination with the auditee once completion is verified.
- 2- Required customs compliance standards concerning the measurement of compliance by examining samples at all stages as per annex (5) should be met.

## **Third: Classification of customs requirements and security requirement within compliance checklists (in order of priority):**

- Basic requirements category: must be met by the company and does not call for developing a compliance improvement plan. The code for this category is (A) and shall be added next to the question number.
- Important requirements category: must also be met by the company and calls for developing a compliance improvement plan if the compliance of the company is partial or weak. The code for this category is (B) and shall be added next to the question number.
- Desired requirements category: this category is not mandatory for inclusion on the golden list and does not call for developing a compliance improvement plan, but the fulfilment of which helps to distinguish the company from other companies on the list. The code for this category is (C), which should be added next to the question.

**Fourth: membership of companies within the “Imports” category is reconsidered in case of violation of requirements and criteria of inclusion on the Golden List.**