

Jordan



As a low tax jurisdiction for individual taxpayers, the relevance of Jordan to the tax transparency topic mainly pertains to accounts placed in Jordan by non-residents who may be subject to cross-border tax information reporting to their country of residence.

Current Trends

There are currently no automatic cross-border reporting arrangements in Jordan that would result in annual automatic tax reporting to other countries (such as US FATCA or CRS reporting). There are some treaties providing for exchange of information with other countries, upon request.

Applicable Tax Transparency Regime		
US FATCA	n/a	
UK CDOT	n/a	
EUSD	n/a	
OECD CRS	n/a	
Tax Treaty Information Exchange	✓	Reciprocal exchange of information between Jordan and numerous countries, upon request

Other Tax-Related Considerations	
Voluntary Disclosure Program?	N/A for non-residents
Residents taxed on a worldwide basis?	N/A for non-residents

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