



| Goods                | Documents required   | Customs Prescriptions | Remarks  |
|----------------------|--|-----------------------|--|
|                      | <p>clearance</p> <ul style="list-style-type: none"> <li>• Shipper &amp; consignee must be the same on the Air waybill or B/L.</li> </ul>   |                       | <p>d) The importing of personal estate should, normally, be undertaken on one single occasion. In certain cases, the importing of used personal estate may be undertaken on several occasions, and the various shipments may be made from one or several countries, provided that authorisation is received beforehand from the Customs General Management, and that the latter is informed and necessary information provided so that the Management can clear and check the various imported articles.</p> <p>e) Personal estate and all accompanying articles must have already been in use for a period of more than 6 months and must be in the possession of the person concerned; when the latter signs the customs declaration, he undertakes neither to sell the imported articles nor lend them either for payment or without payment within three years from the date on which the import declarations are registered.</p> <p>f) The personal estate must be in the possession of a Lebanese subject returning to Lebanon following extended residence abroad of more than three years, or of a <a href="#">foreigner wishing to reside in the Lebanon</a>.</p> |
| Diplomats' removals. | <p>Packing list.<br/>Copy of Bill of Lading submitted to the Ministry of Foreign Affairs for obtaining a Franchise. Once the Franchise is obtained, shipments will be cleared without any delay or inspection.</p> | Duty free entry.      | <p>Only diplomats coming to reside in Lebanon, on active service and duly accredited, are exempt from all the preceding regulations. A simple declaration of diplomatic immunity, copies of which are possessed by the head of the duty station, accompanied by an inventory drawn up and signed by the person concerned, and countersigned by the protocol service of the Ministry for Foreign Affairs and by the Customs Higher Council, is required.</p>  |

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|------------------------------------|--|--|---|
| Wedding trousseaux.                | Letter to Customs General Management prior to shipping,<br>Proof of recent marriage.   | Duty free entry.   | Only body linen, household linen, bed covers and clothing are exempt from duties. |
| Inheritance.                       | <ul style="list-style-type: none"> <li>• Certificate from Mayor, proving that they are the heirs, legalised by Lebanese Consulate.</li> </ul>  | Duty free entry.   |   |
| New furniture and household goods. | Ask agent which documents to be filed.   | <b>Subject to payment of customs duties of 30% of value as estimated by an official expert in addition to VAT of 10%.</b>  |   |
| Works of art, antiques             | <p>IMPORT</p> <ul style="list-style-type: none"> <li>• Original legalised invoices.</li> <li>• Packing list.</li> <li>• Certificate from Antiques Department sealed on every article when over 100 years.</li> </ul> <p>EXPORT<br/>Special licence from Antiques Department.</p> | <p>Paintings, old masters, and old manuscripts - <b>custom duties of 5% In addition to VAT of 10%.</b></p> <p>All other items: subject to payment of customs duties.</p> <p><b>It is strictly forbidden to export any antique item out of Lebanon.</b></p> |   |
| <b>Electrical appliances</b>       | See removal goods.   | All electrical appliances are duty free if they are used and the docs required for clearance are available or they will be eligible of paying customs duty fee of 15 % in addition to VAT of 10%.  |   |
| Presents, Souvenirs.               |  | <p>Duty free for small and reasonable quantities</p> <p>Tobacco authorised with traveller:<br/>1/2 kilo pipe tobacco,<br/>500 cigarettes<br/>100 cigars.<br/>Above these figures: payment of customs duties.</p>   |   |
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|--|---|--|--|
| Motor vehicles   | <p>IMPORT</p> <ul style="list-style-type: none"> <li>• Ownership Card,</li> <li>• Original invoice (legalised by the Chamber of Commerce and the Lebanese Consulate).</li> <li>• OBL, showing also the chassis number,</li> </ul> <p>EXPORT</p> <ul style="list-style-type: none"> <li>• Ownership Card,</li> <li>• Certificate for a non registered car issued from the Car Registration Centre in Lebanon (in case the car was purchased from the Lebanese local market)</li> <li>• Export permit.</li> </ul> | Customs duties on used cars depend on year make and options with minimum custom duties of USD3700. Custom duties start at 20% and might reach 100 % depending on its value estimated by customs. | Cars older than 8 years cannot be imported. It is not recommended shipping used cars into Lebanon. |
| Other vehicles (bicycles, water-vehicles, caravans, trailers).   | <ul style="list-style-type: none"> <li>• Ownership Card and / or Invoice,</li> <li>• Authorisation from the Customs House for a determined period after which the vehicle has to be exported.</li> </ul>  | Duty free entry.   | If the vehicle is not exported before the end of the determined period taxes have to be paid.      |
| Machines, equipment, and parts of equipment.   | <ul style="list-style-type: none"> <li>• Catalogue, plan of the machine or stamp from the technical service on the custom declaration.</li> </ul>   | Reduced custom duties of 6 % under special authorisation.  | Must be industrial or agricultural equipment.  |
| Commercial shipments. New furniture, new household articles.   | <ul style="list-style-type: none"> <li>• Original signed, stamped Invoices legalised by Chamber of Commerce and Consul,</li> <li>• Packing list,</li> <li>• Certificate of origin.</li> <li>• Proof of payment.</li> </ul>  | Subject to payment of customs duties, at <b>42%</b> of their value, as estimated by an official expert.  |  |
| Plants and vegetable products.   | <ul style="list-style-type: none"> <li>• Customs declaration to be stamped by sanitary services</li> </ul>  | Subject to payment of customs duties.  |  |
| Pets.  | <ul style="list-style-type: none"> <li>• Sanitary certificate.</li> </ul>   | Payment of governing tax.  |  |
| Firearms, ammunition, drugs, narcotics, pornographic materials, unopened supplies of provisions and alcohol, any electrical equipment, either battery-operated or domestic appliances, used tires, hard musicals CDs and tapes with a trade name mentioned in the black list drawn up in connection with the boycott against Israel. |   | Prohibited; except possible authorisation which has to be applied for.   |  |