

			LEBANUN
Goods	Documents required	Customs Prescriptions	Remarks
Removal goods - For returning Lebanese Citizens - Other Nationalities	 An official Letter from Lebanese embassy / consulate verifying that owner has been residing for more than 3 years at the country of origin Detailed packing list duly authenticated by the Lebanese embassy / consulate at the country of origin House lease contract verified by local municipality at Lebanon & a confirmation of residence by the local (Moukhtar) Original passport showing last entry date to Lebanon. (The shipment must not arrive not later than 3 months after the owner's arrival) Shipper's presence is a must at the time of clearance Shipper & consignee must be the same on the Air waybill or B/L. Work contract with a Lebanese firm Work permit issued by the Lebanese General Security Office Original detailed packing list Shipper & consignee must be the same on the Air waybill or B/L. House lease contract verified by the Local (Mokhtar) and verified by the municipality. Shipper's presence is a must at the time of clearance Shipper & consignee must be the same on the Air waybill or B/L. 	Duty free entry for used articles provided the full availability of the docs required. CDs, Videos and books should be controlled by censorship. Satellite dish, receivers, fax machines and telephones need special authorisations from Ministry of Telecommunication and Defence (this will delay clearance by at least 5 days and additional charges will be incurred.)	If items in other nationalities n# 1to 3 are not available on time of clearing the shipment, a Bank Guarantee for an amount fixed by customs will replace it at the time of inspection. This guarantee will be returned when missing documents are presented in a period of 3 months. Any article which is new or does not bear sufficient signs of wear and /or which has not been in the possession of the person concerned for more than 6 months, is liable to duty. No furniture or other items imported into the country without duties, whether new or used are permitted to be sold in Lebanon before 3 years from date of arrival in Lebanon. Otherwise a fine by the Customs will be charged and it might be three times the cost. REMARK a) To be exempt of duty, a shipment should comprise a complete household goods removal. Small incomplete shipments are liable to duty. b) Change of residence and the carriage of personal estate should be undertaken at the same time and at most within three months of each other bearing in mind the time necessary to organise and carry out removal. On expiry of this three months period the person concerned must submit a written explanation to the Customs General Management. c) The importing of personal estate should,



l	·		LEBANON
Goods	Documents required	Customs Prescriptions	Remarks
			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.
			d) 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.
			e) 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
			foreigner wishing to reside in the Lebanon.
Diplomats' removals.	Packing list.	Duty free entry.	Only diplomats coming to reside in Lebanon, on
	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		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
	inspection.		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

Updated version September 2007

All rights reserved. This publication may not be reproduced in any form and by any means, without the permission of The FIDI Global Alliance.

The FIDI Global Alliance cannot take responsibility for the contents of this publication.



Goods	Documents required	Customs Prescriptions	Remarks
			Higher Council, is required.
Wedding trousseaux.	Letter to Customs General Management prior to shipping, Proof of recent marriage.	Duty free entry.	Only body linen, household linen, bed covers and clothing are exempt from duties.
Inheritance.	Certificate from Mayor, proving that they are the heirs, legalised by Lebanese Consulate.	Duty free entry.	
New furniture and household goods.	Ask agent which documents to be filed.	Subject to payment of customs duties of 30% of value as estimated by an official expert in addition to VAT of 10%.	
Works of art, antiques	 IMPORT Original legalised invoices. Packing list. Certificate from Antiques Department sealed on every article when over 100 years. EXPORT Special licence from Antiques Department. 	Paintings, old masters, and old manuscripts - custom duties of 5% In addition to VAT of 10%. All other items: subject to payment of customs duties. It is strictly forbidden to export any antique item out of Lebanon.	
Electrical appliances	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.		Duty free for small quantities value, reasonable amount. Tobacco authorised with traveller: 1/2 kilo pipe tobacco, 500 cigarettes 100 cigars. Above these figures : payment of customs duties.	



Goods	Documents required	Customs Prescriptions	Remarks
Motor vehicles	IMPORT	Customs duties on used cars depend on year	Cars older than 8 years cannot be imported.
1	Ownership Card,	make and options with a minimum custom duties	It is not recommended shipping used cars into
	Original invoice (legalised by the Chamber	of USD3700. Custom duties start at 20% and	Lebanon.
	of Commerce and the Lebanese	might reach 100 % depending on its value	
	Consulate).	estimated by customs.	
	OBL, showing also the chassis number, EXPORT		
	Ownership Card,		
	Certificate from Ministry of Public Works,		
	Export permit.		
Other vehicles (bicycles, water-	Ownership Card and / or Invoice,	Duty free entry.	If the vehicle is not exported before the end of
vehicles, caravans, trailers).	Authorisation from the Customs House for a	Duty nee entry.	the determined period taxes have to be paid.
vornolog, caravario, trancroj.	determined period after which the vehicle		the determined period taxes have to be paid.
	has to be exported.		
Machines, equipment, and	Catalogue, plan of the machine or stamp	Reduced custom duties of	Must be industrial or agricultural equipment.
parts of equipment.	from the technical service on the custom	6 % under special authorisation.	Wast be maderial of agricultural equipment.
parts or equipment.	declaration.	o 70 under opeoidi datriorisationi	
Commercial shipments. New	Original signed, stamped	Subject to payment of customs duties, at 40% of	
furniture, new household	Invoices legalised by Chamber	their value, as estimated by an official expert.	
articles.	of Commerce and Consul,		
	Packing list,		
	Certificate of origin.		
Plants and vegetable products.	Customs declaration to be stamped by	Subject to payment of customs duties.	
	sanitary services		
Pets.	Sanitary certificate.	Payment of governing tax.	
Firearms, ammunition, drugs,		Prohibited; except possible authorisation which	
narcotics, pornographic		has to be applied for.	
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			



Goods	Documents required	Customs Prescriptions	Remarks
black list drawn up in			
connection with the boycott			
against Israel.			