



## LEBANON

Items	Needed Documents	Customs Regulations	Notes
<p><b>Moved goods</b></p>	<ul style="list-style-type: none"> <li>• Packing list and proof of change of residence, legalized by local authorities and Lebanese Consulate at country of origin.</li> <li>• Legal Passport.</li> <li>• Contract of apartment in Lebanon legally recognized by the Municipality.</li> <li>• Work and residence permits, (for non Lebanese nationals).</li> <li>• Customer should be in attendance for Customs Clearance.</li> </ul>	<p>For used articles, entry is free from duty. Books, Videos and CDs should be controlled by censorship. receivers, fax machine, Satellite dish, and telephones require special approval from Ministry of Telecommunication and Defense (this will delay clearance by at least 5 days).</p>	<p>If goods in N°.4 are not obtainable on time of clearing the shipment, a Bank Guarantee for an amount fixed by customs will trade it at the time of examination. This guarantee will be given back when missing documents are presented in a period of 2 to 6 months.</p> <p>Any items which is new or does not bear enough signs of wear and /or which has not been in the ownership of the person involved for more than six months, is subject to payment of duty.</p> <p>No furniture or other goods imported into the country without duties, whether new or used, are allowed to be sold in Lebanon before 3 years from date of arrival in Lebanon. Otherwise a fine by the Customs will be billed and it might be three times the cost.</p> <p><b>REMARK</b></p> <p>a ) Entry is free from duty if a shipment should comprise a complete household goods removal. Small incomplete shipments are subject to payment of duty.</p> <p>b ) Personal estate must be of a normal nature and dimension and should represent the minimum required for removal, bearing in mind the social position of the person involved, and of the number of associated members of his family, etc. The person involved should write to the Customs General Management with any necessary explanations</p>



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			<p>c) Change of residence and the carriage of personal estate should be undertaken at the same time and at most within 90 days of each other bearing in mind the time needed to organize and carry out removal. On expiry of this three months period the person concerned must submit a written explanation to the Customs General Management.</p> <p>d) The importing of personal estate should, usually, 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 authorization 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 items must have already been in use for a period of more than six months and must be in the ownership 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</p>



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			returning to Lebanon following extended residence abroad of more than one year, or of a foreigner wishing to reside in the Lebanon.
<b>Diplomatic goods</b>	Packing list Copy of Bill of Lading forwarded to the Ministry of Foreign Affairs for obtaining a Franchise. Once the franchise is acquired, shipments will be cleared without any delay or assessment.	Entry is free from customs duty.	Only diplomats coming to reside in Lebanon, on active service and duly accredited, are free 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 involved, and countersigned by the protocol service of the Ministry for Foreign Affairs and by the Customs Higher Council, is required.
<b>Bridal Clothes</b>	Letter to Customs General Management before the shipping, Evidence of recent marriage	Entry is free from customs duty.	Only household linen, body linen, bed covers and clothing are free from duties.
<b>Heirlooms/ Bequest</b>	• Certificate from Mayor, showing that they are the successors, legalized by Lebanese Consulate.	Entry is free from customs duty.	
<b>Household effects and new furniture</b>	Ask representative which papers to be filed.	Exposed to payment of customs duties, at <b>40%</b> of their value, as assessed by an official expert.	
<b>Antiquity, Artworks</b>	IMPORT <ul style="list-style-type: none"> <li>• Packing List</li> <li>• Original legalized proof of purchase</li> <li>• Certificate from Antiques Department sealed on every article when more than 100 years</li> </ul> EXPORT Special license from Antiques Department.	Old masters, old manuscripts and paintings - is subject to 6% custom duties. All other items : liable to payment of customs duties.  It is strictly prohibited to export any antique item out of Lebanon.	
<b>Electrical devices</b>	SAME AS MOVED GOODS.	When included in removal any single item of an article in the following list is exempt from duty :	



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		radio, dish washer, television, receiver, record-player, recording equipment, projector, tape-recorder, home cine -projector, refrigerator, sewing machine, washing machine, typewriter , transistor radio, etc. (A second item of an article of the same type may be subject to duty if its importation cannot be fully justified bearing in mind the social position of the person involved the number of members of his family and the size of his new place of residence).	
<b>Gifts, Memorabilia</b>		For small quantities value/reasonable amount, entry is free from duty: Tobacco authorized with traveler : 100 cigars 500 cigarettes 1/2 kilo pipe tobacco Higher than these figures : payment of custom s duties.	
<b>Automobiles</b>	IMPORT <ul style="list-style-type: none"> <li>• Original bill of lading with the chassis no.</li> <li>• Proof of Purchase (legalized by the Chamber of Commerce and the Lebanese Consulate).</li> <li>• Ownership Card</li> </ul> EXPORT <ul style="list-style-type: none"> <li>• Export permit</li> <li>• Certificate from Ministry of Public Works</li> <li>• Ownership Card</li> </ul>	On used cars, customs duties depend on year make and options with a bare minimum custom duties of USD3700. Custom duties start at 20% and might reach 100 % depending on its value assessed by customs.	Cars more than 8 years cannot be imported. It is not advisable shipping used cars into Lebanon.
<b>Other vehicles(bicycles, water-vehicles, caravans, trailers).</b>	<ul style="list-style-type: none"> <li>• Proof of Purchase and/or ownership card</li> <li>• Authorization made by the Customs House for a determined period after which the vehicle has to be exported.</li> </ul>	Entry is free from customs duty.	If the vehicle is not exported prior to the end of the determined period taxes have to be paid.
<b>Machines, equipment, and</b>	<ul style="list-style-type: none"> <li>• Catalogue, plan of the stamp or machine</li> </ul>	Decreased custom duties of	Should be industrial or agricultural equipment.

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parts of equipment.	from the technical service on the custom affirmation.	6 % under special authorization.	
Business shipments new household items, new furniture	<ul style="list-style-type: none"><li>• True copy of signed, stamped Proof of Purchase acknowledged by Chamber of Commerce and Consul</li><li>• Proof of Origin</li><li>• Packing List</li></ul>	Exposed to payment of customs duties, at <b>40%</b> of their value, as assessed by an official expert.	
Vegetable products and plants	<ul style="list-style-type: none"><li>• Customs affirmation to be stamped by sanitary services</li></ul>	Exposed to payment of customs duties.	
Pets	<ul style="list-style-type: none"><li>• Proof of Sanitation</li></ul>	Liable to payment of governing tax.	
Drugs, munitions, firearms, 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.		Importation not allowed unless possible authorization which has to be applied for.	