



Customs Guide **LEBANON**

Information from FIDI MIDDLE EAST & NORTH AFRICA

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| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|---|---|---|---|
| <p>Removal goods - Returning Lebanese Citizens</p> | <ul style="list-style-type: none"> ▪ An official Letter from Lebanese embassy / consulate verifying that owner has been residing for more than 3 years at the country of origin and coming back to Lebanon permanently. ▪ Detailed packing list duly authenticated by the Lebanese embassy / consulate at the country of origin. ▪ House lease contract verified by local municipality in Lebanon & a confirmation of residence by the Local (Moukhtar). ▪ Original passport showing last entry date to Lebanon. The shipment must arrive no later than 3 months after the owner's arrival. ▪ New family extract record. | <ul style="list-style-type: none"> ▪ Shipper's presence is a must at the time of clearance. ▪ 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). | <ul style="list-style-type: none"> ▪ 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. ▪ To be exempt of duty, a shipment should comprise a complete household goods removal. Small incomplete shipments are liable to duty. ▪ Change of residence and the carriage of personal estate should be undertaken at the same time and at the utmost within three months of each other bearing in mind the time necessary to organise and carry out removal. On expiry of that three months period, the person concerned must submit a written explanation to the Customs General Management. ▪ The importing of personal estate should 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 |

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| | | | <p>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> <ul style="list-style-type: none"> ▪ 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 to neither 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. ▪ 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 Lebanon. |
| Removal goods – Other nationalities | <ul style="list-style-type: none"> ▪ Work contract with a Lebanese firm. ▪ Work permit issued by the Lebanese Labour office. ▪ Residence permit issued by the Lebanese General Security Office. ▪ Original detailed packing list. ▪ House lease contract verified by the Local (Mokhtar) and authenticated by the municipality. | <ul style="list-style-type: none"> ▪ Same as above. ▪ Shipper & consignee must be the same on the Air waybill or B/L. | <ul style="list-style-type: none"> ▪ If items 2 & 3 are not available on time of clearing the shipment, a Bank Guarantee for an amount fixed by customs will replace these at the time of inspection. This guarantee will be returned when missing documents are presented in a period of 3 months. ▪ Same as above. |
| Diplomats removals | <ul style="list-style-type: none"> ▪ Packing list. ▪ Delivery order. ▪ Copy of Bill of Lading submitted to the Ministry of Foreign Affairs for obtaining a Franchise. Shipment documents should | <ul style="list-style-type: none"> ▪ Duty free entry. ▪ Import of alcohol is allowed for diplomats but limited to annual quota agreed by the local Ministry of Foreign Affairs and the respective embassies in the country. | <ul style="list-style-type: none"> ▪ 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 |

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| | secure the approval of the Lebanese Higher council. Once the Franchise and approval are obtained, the shipments will be cleared without any delay or inspection. | | 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. |
| Wedding trousseaux | <ul style="list-style-type: none"> ▪ Letter to Customs General Management prior to shipping. ▪ Proof of recent marriage. | <ul style="list-style-type: none"> ▪ Duty free entry. | <ul style="list-style-type: none"> ▪ Only body linen, household linen, bed covers and clothing are exempt from duties. |
| Inheritance | <ul style="list-style-type: none"> ▪ Certificate from Mayor, proving that they are the heirs, legalised by Lebanese Consulate. | <ul style="list-style-type: none"> ▪ Duty free entry. | |
| New furniture and household goods | <ul style="list-style-type: none"> ▪ Bill of Lading. ▪ Commercial Invoice. ▪ Packing list. ▪ Certificate of origin. | <ul style="list-style-type: none"> ▪ Subject to payment of customs duties of 30% of value as estimated by an official expert in addition to VAT of 10%. | <ul style="list-style-type: none"> ▪ Origin of goods should be mentioned on the packing list and invoice. |
| Works of art & Antiques | <ul style="list-style-type: none"> ▪ Original legalised invoices. ▪ Packing list. ▪ Certificate from Antiques Department sealed on every article when over 100 years. | <ul style="list-style-type: none"> ▪ 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. | <ul style="list-style-type: none"> ▪ Export: <ul style="list-style-type: none"> ▪ It is strictly forbidden to export any antique item out of Lebanon. ▪ Special licence from Antiques Department required. |
| Electrical appliances | <ul style="list-style-type: none"> ▪ Bill of Lading. ▪ Commercial invoice (includes the number & model of items). ▪ Packing list. ▪ Certificate of origin. ▪ These products need permits from IRI. | <ul style="list-style-type: none"> ▪ All electrical appliances are duty free if they are used and the docs required for clearance are available. If not, they will be eligible of paying customs duty fee of 15 % in addition to VAT of 10%. ▪ HS codes are needed. | <ul style="list-style-type: none"> ▪ These products need permit from IRI (Industrial Research Institute). ▪ All these conditions apply on for new Electrical appliances. |
| Presents & Souvenirs | | <ul style="list-style-type: none"> ▪ Duty free for small quantities value, reasonable amount. ▪ Tobacco authorised with traveller: <ul style="list-style-type: none"> ▪ 1/2 kilo pipe tobacco. | |

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| | | <ul style="list-style-type: none"> ▪ 500 cigarettes. ▪ 100 cigars. ▪ 13 bottles of alcohol. ▪ Above these figures: payment of customs duties. | |
| Motor vehicles | <ul style="list-style-type: none"> ▪ Ownership Card. ▪ Original invoice (legalised by the Chamber of Commerce and the Lebanese Consulate). ▪ OBL, showing the chassis number. | <ul style="list-style-type: none"> ▪ Customs duties on used cars depend on year make and options, with minimum custom duties of USD 3700. Custom duties start at 20% and might reach 100 % depending on its value estimated by customs. ▪ Personal belongings are not allowed inside the car. | <ul style="list-style-type: none"> ▪ Cars older than 8 years cannot be imported. ▪ It is not recommended shipping used cars into Lebanon. ▪ Right hand drive cars are not accepted. ▪ Motorbikes of 3 years old (from the date of manufacturing) can only be imported to Lebanon. ▪ Export: <ul style="list-style-type: none"> ▪ Ownership card. ▪ Certificate from Ministry of Public Works. ▪ Export permit. |
| Other vehicles (bicycles, water-vehicles, caravans, trailers) | <ul style="list-style-type: none"> ▪ Ownership card and / or Invoice. ▪ Authorisation from the Customs House for a determined period after which the vehicle has to be exported. | <ul style="list-style-type: none"> ▪ Duty free entry. | <ul style="list-style-type: none"> ▪ If the vehicle is not exported before the end of the determined period, taxes have to be paid. |
| Machines, equipment, parts of equipment | <ul style="list-style-type: none"> ▪ Catalogue, plan of the machine or stamp from the technical service on the custom declaration. | <ul style="list-style-type: none"> ▪ Reduced custom duties of 6 % under special authorisation. | <ul style="list-style-type: none"> ▪ Must be industrial or agricultural equipment. |
| Plants and vegetable products | <ul style="list-style-type: none"> ▪ Customs declaration to be stamped by sanitary services. ▪ Commercial invoice. ▪ Packing list. ▪ Certificate of Origin. | <ul style="list-style-type: none"> ▪ Subject to payment of customs duties. | |
| Pets | <ul style="list-style-type: none"> ▪ Sanitary certificate. | <ul style="list-style-type: none"> ▪ Payment of governing tax. | |

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| Prohibited items | | <ul style="list-style-type: none"> ▪ Firearm, 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. | <ul style="list-style-type: none"> ▪ Prohibited; except possible authorisation that has to be applied for. Check with your destination agent. |
| Commercial shipments New furniture, new household articles | <ul style="list-style-type: none"> ▪ Original signed, stamped. ▪ Invoices legalised by Chamber of Commerce and Consul. ▪ Packing list. ▪ Certificate of origin. | <ul style="list-style-type: none"> ▪ Subject to payment of customs duties, at 40% of their value, as estimated by an official expert. | |



The FIDI Global Alliance

Bld Louis Schmidt 29 B1
1040 Brussels - Belgium

Tel.: +32 2 426 51 60
Email: fidi@fidi.org

www.fidi.org