

LEBANON

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2024

Removal goods - Returning Lebanese Citizens

Documents Required

- Detailed packing list
- Passport Copy (original for air shipments)
- ID copy
- Delivery Address

Customs Prescriptions

- Used household shipments upcoming to Lebanon are subject to customs duty and taxes (45%) except diplomats.
- Shipper's presence is preferable but not a requirement for clearance.
- 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).

Remarks

- 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.
- 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 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.
- 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.

Removal goods – Other nationalities

Documents Required

- Passport Copy (original for air shipments)
- Detailed Packing List
- Delivery Address

Customs Prescriptions

- Same as above.

Remarks

- Same as above.

Diplomats removals

Documents Required

- Packing list.
- Delivery order.
- Copy of Bill of Lading submitted to the Ministry of Foreign Affairs for obtaining a Franchise. Shipment documents should 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.

Customs Prescriptions

- 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.

Remarks

- 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.

Wedding trousseaux

Documents Required

- Letter to Customs General Management prior to shipping.
- Proof of recent marriage.

Customs Prescriptions

- Duty free entry.

Remarks

- Only body linen, household linen, bed covers and clothing are exempt from duties.

Inheritance

Documents Required

- Certificate from Mayor, proving that they are the heirs, legalised by Lebanese Consulate.

Customs Prescriptions

- Duty free entry.

New furniture and household goods

Documents Required

- Bill of Lading.
- Commercial Invoice.
- Packing list.

- Certificate of origin.

Customs Prescriptions

- Subject to payment of customs duties of 30% of value as estimated by an official expert in addition to VAT of 11%. And 3% Security Fees.

Remarks

- Origin of goods should be mentioned on the packing list and invoice.

Works of art & Antiques

Documents Required

- Original legalised invoices.
- Packing list.
- Certificate from Antiques Department sealed
- on every article when over 100 years.

Customs Prescriptions

- Paintings, old masters, and old manuscripts - custom duties of 5 - 10%. In addition to VAT of 11%.
- All other items: subject to payment of customs duties.

Electrical appliances

Documents Required

- Bill of Lading.
- Commercial invoice (includes the number & model of items).
- Packing list.
- Certificate of origin.
- These products need permits from IRI.

Customs Prescriptions

- 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 11%.
- HS codes are needed.

Remarks

- These products need permit from IRI (Industrial Research Institute).
- All these conditions apply on for new Electrical appliances.

Presents & Souvenirs

Customs Prescriptions

- Duty free for small quantities value, reasonable amount.
- Tobacco authorised with traveller:
- 1/2 kilo pipe tobacco.
- 500 cigarettes.
- 100 cigars.
- 13 bottles of alcohol.
- Above these figures: payment of customs duties.

Other vehicles (bicycles, water-vehicles, caravans, trailers)

Documents Required

- Ownership card and / or Invoice.
- Authorisation from the Customs House for a determined period after which the vehicle has to be exported.

Customs Prescriptions

- Most of other vehicles are duty free, but some of them depend on expert's evaluation. Preferable to check case by case.

Remarks

- If the vehicle is not exported before the end of the determined period, taxes have to be paid.

Machines, equipment, parts of equipment

Documents Required

- Catalogue, plan of the machine or stamp from the technical service on the custom declaration.

Customs Prescriptions

- Reduced custom duties of 6 % under special authorisation.

Remarks

- Must be industrial or agricultural equipment.

Plants and vegetable products

Documents Required

- Customs declaration to be stamped by sanitary services.
- Commercial invoice.
- Packing list.
- Certificate of Origin.

Customs Prescriptions

- Subject to payment of customs duties.

Prohibited items

Customs Prescriptions

- Firearm, ammunition.
- Drugs.
- Narcotics.
- Pornographic materials.
- Unopened supplies of provisions and alcohol.
- Any electrical equipment either batteryoperated 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.

Remarks

- Prohibited; except possible authorisation that has to be applied for. Check with your destination agent.

Commercial shipments New furniture, new household articles

Documents Required

- Original signed, stamped.
- Invoices legalised by Chamber of Commerce and Consul.
- Packing list.
- Certificate of origin.

Customs Prescriptions

- Subject to payment of customs duties, at 46.5% of their value + 3% Security, as estimated by an official expert.