

Lebanon

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Returning Lebanese Citizens

- Original Lebanese passport showing last entry date into Lebanon
- Official letter from the Lebanese Embassy or Consulate in the country of origin, certifying that the owner has resided abroad for more than 3 years and is returning permanently
- Detailed packing list duly authenticated by the Lebanese Embassy or Consulate at origin
- House lease contract verified by the local municipality in Lebanon and a confirmation of residence by the local Moukhtar
- New family extract record (civil registry document)
- Original bill of lading (OBL) / air waybill (AWB)
- Delivery order

Foreign Citizens

- Original bill of lading (OBL) / air waybill (AWB)
- Delivery order
- Detailed packing list
- Transfer letter from employer at origin and at destination
- Sales contract or lease agreement attested by the local municipality
- Employment contract with a Lebanese firm
- Work permit issued by the Lebanese Labour Office
- Residence permit issued by the Lebanese General Security Office

Diplomats

- Packing list
- Delivery order
- Copy of bill of lading (submitted to the Ministry of Foreign Affairs to obtain a franchise)
- Shipment documents must secure approval from the Lebanese Higher Council
- Diplomatic immunity declaration, countersigned by the protocol service of the Ministry of Foreign Affairs and the Customs Higher Council

Specific Information

Items must show signs of use. Any item that is new or does not bear sufficient signs of wear, or has not been in the possession of the owner for more than 6 months, is liable to duty even if the owner otherwise qualifies for the exemption.

Complete household required. To qualify for the exemption, the shipment must comprise a complete household goods removal. Small, incomplete shipments are liable to duty.

Single-occasion import preferred. The household goods should be imported on one single

occasion. Multiple shipments from one or more countries are possible only with prior authorization from the Customs General Management, with advance notification of each shipment.

Three-year resale restriction. No furniture or items imported duty-free (whether new or used) may be sold in Lebanon for 3 years from the date of arrival. Violation may result in a fine of up to three times the value of the goods.

Bank guarantee option: If clearing documents are incomplete when the shipment arrives at Beirut port, the shipment can be cleared under a refundable bank guarantee letter valid for 3 months. The guarantee is returned when the missing documents are presented. The client must have a rental contract for residence in Lebanon.

Without exemption documents: Failure to provide required documents results in duties and taxes per the Lebanese Customs tariff code.

Additional customs fee: 3% additional customs fee on imported goods subject to VAT (initially imposed under Budget Law 2019).

Shipper and consignee must match. The name must be identical on the passport, OBL/AWB, and all shipping documents.

Owner presence required. The shipper must be present at customs clearance.

Media censorship: CDs, videos, and books are inspected by the General Security Office.

Telecommunications equipment: Satellite dishes, receivers, fax machines, and wireless telephones require special authorization from the Ministry of Post and Telecommunications and the Ministry of Defence. This delays clearance by at least 5 days and incurs additional charges.

Duties & Taxes

Duty-free conditions for returning citizens: Used household goods are exempt from customs duties provided all required documents are available and the owner has resided abroad for more than 3 years and is returning permanently. This exemption is allowed only once in a lifetime. The shipment must arrive within 3 months of the owner's entry date into Lebanon.

Customs duty rates: 0-30% depending on HS code classification.

VAT: 11% (standard rate). Applied to CIF value plus customs duty. A proposed increase to 12% is pending parliamentary approval (announced February 2026).

Prohibited & Restricted Items

Prohibited Items

- Firearms and ammunition
- Drugs and narcotics
- Ivory [CITES]
- Pornographic materials
- Swords (including ornamental) and knives
- Unopened supplies of provisions and alcohol (within shipments; opened/partially used amounts handled under restricted/dutiable rules)
- Battery-operated or domestic electrical appliances (classification varies by source, treated as either prohibited or dutiable; confirm current treatment with destination agent)
- Used tyres
- Hard musical CDs and tapes with trade names on the Israeli boycott list

Restricted / Dutiable Items

Food items: Subject to inspection by the Agricultural Research Institute and require a visa from the Ministry of Agriculture, Health, and Economy. [PERMIT REQUIRED]

Electronic components: Subject to inspection by the Industrial Research Institute (IRI). [PERMIT REQUIRED]

Satellite dishes, receivers, fax machines, wireless telephones: Require authorization from the Ministry of Telecommunications and Defence. Delays clearance by 5+ days. [PERMIT REQUIRED]

Dangerous goods: Preliminary authorization from the carrier line or airline required; must be classified as non-restricted cargo. [PERMIT REQUIRED]

Alcohol: Permitted but taxable (not duty-free even for returning citizens within household goods). Diplomats are allowed alcohol within an annual quota agreed between the Ministry of Foreign Affairs and the respective embassy.

Personal allowances:

- Pipe tobacco: 500 g; Cigarettes: 500; Cigars: 100
- Alcohol: 13 bottles
- Above these quantities: full customs duties apply.

New electrical appliances: Subject to 15% customs duty plus 11% VAT. Used electrical appliances are duty-free if all clearing documents are available; if not, they are treated as new.

Antiques and works of art: Paintings, old masters, and old manuscripts are subject to 5% customs duty plus 11% VAT. All other items are subject to standard duties. Items over 100 years old require a certificate from the Antiques Department sealed on every article. Export of antique items from Lebanon is strictly forbidden without a special licence.

New furniture and household goods (commercial): Subject to 30% of value as estimated by an official expert, plus 11% VAT.

Wedding trousseaux: Duty-free entry with a letter to Customs General Management and proof of recent marriage. Only body linen, household linen, bed covers, and clothing are exempt.

Inherited goods: Duty-free with a certificate proving heirship, legalized by the Lebanese Consulate.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

Document authentication: The detailed packing list must be authenticated by the Lebanese Embassy or Consulate in the country of origin (returning citizens). This step takes time and must be completed before shipping.

Timing: The shipment must arrive within 3 months of the owner's entry date. Multiple shipments require advance authorization from Customs General Management.

Bank guarantee fallback: If documents are incomplete on arrival, clearance can proceed under a bank guarantee valid for 3 months. The guarantee amount is fixed by customs. This provides flexibility but adds financial exposure.

Shipper/consignee matching: The shipper and consignee name must be identical on the OBL/AWB and all documents, and must match the passport exactly.

Media and electronics delays: Budget 3-5 extra days for inspection of satellite equipment, fax machines, and wireless telephones by the Ministry of Telecommunications and Defence. CDs, videos, and books are inspected by General Security.

Port of entry: Beirut is the primary sea and air port.

Israeli boycott: Lebanon maintains a boycott of Israeli-connected products. CDs and tapes from companies on the boycott list will be confiscated. Confirm the current list with the destination agent.