



Lebanon

CAPITAL

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OFFICIAL LANGUAGE

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CURRENCY

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Disclaimer

This Country Guide reflects information believed to be correct at the time of publication. Regulations, procedures and charges are subject to change. IAM does not accept liability for errors, omissions, inaccuracies or misinterpretations in this guide. The information provided should not be considered as having been provided or sanctioned by the customs authorities of the country or territory concerned.

Overview

Duty-Free Eligibility

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).

Documents

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**

Household Goods — 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.

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 (FIDI guide lists these as prohibited within shipments, but IAM guide treats them as dutiable; confirm 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.

Vehicles

Vehicle Documents

- **Vehicle ownership card / registration**
- **Original invoice (legalized by the Chamber of Commerce and the Lebanese Consulate)**
- **Original bill of lading (must show the chassis number)**
- **Purchase invoice**

Specific Information

Cars older than 8 years cannot be imported. This applies to all non-diplomatic imports.

Motorbikes: Only motorbikes 3 years old or less (from the date of manufacture) can be imported.

Right-hand drive vehicles are not accepted.

Customs duties on used cars depend on year, make, and options. Minimum customs duties of approximately USD 3,700-5,000. Duty rates start at 20% and can reach 100% depending on the value as estimated by customs.

Personal belongings are not allowed inside the car during shipping.

Diplomats are exempt from the age prohibition and from customs duties.

It is generally not recommended to ship used cars into Lebanon due to the high duty rates and customs valuation methodology.

Other vehicles (bicycles, watercraft, caravans, trailers): Require an ownership card and/or invoice, and authorization from the Customs House for a determined period, after which the vehicle must be exported. Duty-free entry during the authorized period; full taxes apply if not exported on time.

Pets

Requirements

- **ISO 15-digit microchip (ISO 11784 / Annex A to ISO 11785), implanted before vaccinations**
- **Rabies vaccination certificate (administered between 30 days and 12 months before entry)**
- **Veterinary health certificate issued within 10 days of travel, endorsed by the government veterinary authority in the origination country**
- **Vaccination records for additional species-specific diseases**

Specific Information

Microchip required. Must be implanted before vaccinations. The microchip number must appear on all documentation.

Rabies vaccination: Required for all dogs and cats. Must be administered between 30 days and 12 months before entry.

Additional vaccinations: Dogs must be vaccinated against canine distemper, hepatitis, leptospirosis, parvovirus, and parainfluenza. Cats must be vaccinated against feline viral rhinotracheitis, panleukopenia, leukemia, and calicivirus.

Rabies titer test: Not required from any country.

Parasite treatment: Required. Internal (especially *Echinococcus multilocularis*) and external (fleas and ticks) parasite treatments must be administered prior to entry and recorded on the health certificate.

Import permit: Issued at customs clearance upon arrival. No advance application required.

Quarantine: No quarantine for compliant pets. Non-compliant pets may be quarantined, returned, or euthanized at the importer's expense.

Puppies and kittens under 3 months: Granted an exception from rabies vaccination but must be microchipped, have a health certificate, and have proof that the mother was vaccinated for rabies within 6 months of giving birth.

Customs charges: Pets are subject to a governing tax upon arrival.

Entry point: Beirut-Rafik Hariri International Airport.

Breed restrictions: Lebanon does not publish a list of banned breeds.

Lebanon is classified as high-rabies-risk by WOA. A titer test may be required for return to countries such as the US and EU member states. Owners planning temporary stays should arrange testing before departure.

Research Notes

Sources consulted: IAM Country Guide (March 2016), FIDI Customs Guide (October 2018, from FIDI Middle East and North Africa), PetTravel.com (Lebanon pet import requirements), PWC Lebanon tax summaries (2025-2026), FreightAmigo Lebanon customs guide (March 2026), vatcalc.com (February 2026).

VAT rate discrepancy: The FIDI guide (2018) references 10% VAT. The current rate is 11% (confirmed by PWC and multiple sources for 2025-2026). A proposed increase to 12% was announced in February 2026 but requires parliamentary approval. This guide uses 11%.

Additional 3% customs fee: Budget Law 2019 imposed an additional 3% customs fee on imported goods subject to VAT. The FIDI guide (2018) predates this. This effectively raises the total tax burden on dutiable imports.

FIDI guide adds significantly: The 6-month ownership requirement for duty-free items; the 3-year resale restriction with triple-value fine; the requirement for a "complete household" shipment; the multiple-shipment authorization process; the wedding trousseaux and inheritance exemptions; the detailed vehicle duty structure (minimum USD 3,700, 20-100% range); the motorbike age limit (3 years); and the distinction between new and used electrical appliances.

Minimum vehicle duty discrepancy: The IAM guide states "minimum of USD 5,000" while the FIDI guide states "minimum of USD 3,700." The FIDI figure is more recent (2018 vs 2016) but both may be outdated. Confirm with the destination agent.

Israeli boycott: Both the IAM and FIDI guides reference the boycott of Israeli-connected products, including confiscation of media from listed companies.

Economic context: Lebanon has experienced severe economic and financial crises since 2019. The Lebanese Pound has significantly devalued. Customs valuation methodology and the

exchange rate used for duty calculations (the "Sayrafa rate" per MoF decree) are subject to change. All cost estimates should be confirmed with the destination agent immediately before shipping.

Link verification (re-checked June 2026): Customs.gov.lb: returns 503 to this proxy; resolves and TLS-connects normally -- WAF block, browser-accessible (same pattern as May). MFA (mfa.gov.lb): root domain now returns 404; Arabic-language home at mfa.gov.lb/arabic/home returns 200 (confirmed active April 2026); English subpage returns 404. The guide's Quick Links now point to the working Arabic URL. EmbassyPages: returns 403 to bots, browser-accessible. OpenFactBook (replaces CIA World Factbook): active (200). PetTravel.com Lebanon: active (200). Lebanese government websites continue to experience intermittent availability due to infrastructure and economic challenges; the destination agent remains the most reliable contact for current procedures.

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.

Cultural & Other Information

- [OpenFactBook -- Lebanon](#) (verified 200)
- [Wikipedia -- Lebanon](#) (verified 200)
- [Lebanese Customs Administration](#) (returns 503; WAF block, browser-accessible)
- [Ministry of Foreign Affairs](#) (verified 200; Arabic-language only; root domain <http://www.mfa.gov.lb> now returns 404)

Quick Links & Resources

- [Find Movers in Lebanon](#)
<https://iamovers.mobilityex.com/index.html#/search?loc=Lebanon&lat=33.8938&lng=35.5018&range=50&asso cs=800&fvw=c&ctry=Lebanon>
- [Foreign Embassies in Lebanon](#)
<https://www.embassypages.com/lebanon>
- [Lebanon's Embassies Abroad](#)
<https://mfa.gov.lb/arabic/home>
- [OpenFactBook \(replaces CIA World Factbook\)](#)
<https://www.openfactbook.org/countries/lebanon/>
- [Wikipedia](#)
<https://en.wikipedia.org/wiki/Lebanon>
- [Customs Authority](#)
<https://www.customs.gov.lb/>