

Household and Personal Effects Act

Exemption of Household and furniture

I- Exemption of Customs Duties of used House furniture imported by Lebanese or Foreigner due to the transfer of place of residence.

A) Beneficiaries:

Lebanese returning to Lebanon permanently.

Foreigners staying in Lebanon.

B) Terms and conditions for availing of exemption by Lebanese returning to Lebanon:

The beneficiary should have been residing abroad for a period of no less than three uninterrupted or almost uninterrupted years. The residence abroad must be proved by a certificate issued by the local authorities in the foreign country and legalized by the Lebanese embassy, if any and their return to Lebanon must be permanent.

The imported furniture must be apparently used.

The imported items must correspond to the social status of its owner.

C) Terms and conditions for the exemption of foreigners having the intention of residing in Lebanon:

The applicant shall provide the required proofs that evidence his ownership of the furniture and that such furniture have been previously used during his residence abroad.

He should obtain a regular resident visa of no less than one year issued by the Lebanese General Directorate of Public Security. If the foreigner is an employee of a company, such company must issue a certificate indicating the type and duration of the contract signed with the said employee. This certificate should also be certified by the General Directorate of Public Security.

He must provide a title deed or a lease agreement recorded at the municipality where the real estate is located.

D) Customs declaration:

The IM4 form of customs declaration including the exemption must be filed either personally by the concerned parties or by the authorized forward agents.

E) Required documents:

The required documents are as follows:

Shipment documents (manifest- shipment insurance policy- delivery permit et.)

A detailed list of the furniture written by the concerned party indicating that such furniture was used personally for a period of no less than three years. This certificate must be certified by the local authorities if any, and the Lebanese consulate or the diplomatic mission at the country of residence. In the absence of any local authority, the diplomatic mission must mention this matter.

A certificate of change of residence indicating that the concerned party has lived abroad for a period of no less than three years and that he is permanently settling down in Lebanon. This certificate shall be certified by the Lebanese consulate at the place of residence or by the Lebanese embassy.

Title of property of a residence in Lebanon or a lease contract registered and signed by the concerned municipality.

An undertaking by the interested party not to dispose of the furniture without informing the customs administration within a period of three years.

An undertaking by the interested party not to import any other used furniture under the status of exemption.

F) Period of Procedure and Due Fees:

The procedure is completed within a period of no more than three days except in the cases of any dispute between the Customs administration and the interested parties. In such case, the customs declaration shall include the causes of delay for not completing the procedure.

The procedure shall be subject to the stamp duty of LBP Fifty Thousand in addition to the services fee, which is set by the Higher Council of Customs, the overtimes due to customs officers if the procedure was completed after the official working hours and the storage fee provided for by the laws and regulations in force for the storage of goods in the customs warehouses.

Notes:

The means of transport of any type whatsoever are exempt including the household provisions.

In general, all the furniture must be imported in its condition. However, if any part thereof is imported (such as the bedroom), the applicant requesting exemption, shall undertake not to import any other furniture or to import the rest of the furniture within a period of three months not subject to renewal. However, all the terms and conditions applicable to the complete furniture are applicable in such case.

The furniture is imported to Lebanon when the place of residence is changed that is at the time of moving to Lebanon by the persons eligible to exemption within a period of no more than three months as of the date of moving to live in Lebanon. Such period may be extended, if necessary, by the Director of Customs.

The exemption shall include motorcycles, personal computers, sports equipment and any other personal and used items which are imported with the house furniture and classified as personal items including the piano. These items must be used and their number corresponds to the imported house furniture and the social status of the applicant.

The house furniture that belongs to one person may not be exempt more than once. If the concerned person is the proprietor of more than one residence abroad, he must obtain an administrative prior permit for preliminary exemption and he shall fill thereafter, on the basis of such prior permit, a complete procedure that satisfies all the terms and conditions in force.

Any used household appliances deriving from a family legacy may avail from exemption provided the applicant shall duly prove such ownership by providing a certificate authenticated by the authorities at the place of residence of the deceased or by notarized certificate stating the date of death and the degree of kinship with the deceased.

The customs shall decide at its sole discretion whether the furniture is used or not.

II. Personal Belongings, Household Effects and Items of Non-commercial Value.

A) The goods stated hereinafter are fully exempt of customs duties:

Clothes, apparel items and luggage intended for personal use.

Outfits of foreign students registered in Lebanon (Clothes and linen goods of all kinds) including married students arriving with their families to reside in Lebanon for high education purposes. The exemption shall apply to home appliances of married students.

Trousseau including new clothes and linen items of persons arriving to reside in Lebanon provided that one of the spouses resides in Lebanon.

Home appliances of all kinds used in normal housing and which are imported by citizens returning for good to Lebanon, or by foreigners coming to Lebanon for residence purposes.

Personal belongings, furniture and house hold effects brought in Lebanon by employees of Lebanese foreign diplomatic corps returning at the termination of their official assignments abroad.

Items received from a family member legacy.

Paraphernalia.

Personal musical instruments.

The above-mentioned articles must have been in use to the exception of trousseaus and legacies, mentioned here above, that they should match the status of their owners.

The items indicated hereinafter shall qualify for total exemption:

B) Samples of non-commercial value, personal dispatches and occasional gifts, within limits specified by the Higher Council of Customs, after consulting the Director General of Customs. Any package of gift of no more than LPB Two Hundred Thousand if qualified for exemption.

C) New items and things acquired for personal use such as cameras, watches and telephones, tobaccos, alcohols, perfumes and drugs brought by Lebanese or foreign travelers coming to Lebanon, within the limits and rules specified by the Higher Council of Customs, upon approval of the Director General of Customs. (See Passengers Guide)