
NAQEL Express | Import & Export Guide

Lebanon

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Terminology

Manifest: Consolidated information for the batch.

Master airway bill (MAWB): airline waybill.

House waybill (HAWB): waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

COD: Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

Declared value: the value of the goods as it appears in the commercial invoice and in the manifest.

Declared value (CIF Value) = Goods value + international shipping cost & insurance.

Note: if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

Customs Duty: the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

VAT: Value Added Tax

NAQEL Customs Clearance fees: The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

EDI: Electronic Data Interface.

Prohibited goods for import

Prohibited goods are those goods of a nature or kind that are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

As per Customs Regulations & Naqel Express policy, the below items are prohibited from import to Lebanon

- Asbestos
- Furs
- Ivory
- Playing cards
- Pornography
- All kind of drugs
- Fireworks
- Monterey Items including Currency, Fake Money, coins
- Alcoholic and cigarettes
- Gambling related games or items
- Drawn
- Any product made in Israel
- Porn Martials
- Any product with a hidden camera
- Metal detectors
- Gambling Items
- Any product indicating to offensive meaning to religion, Human rights

Restricted goods for Import

Restricted goods are those items that can only be imported or exported where authority of a license has been granted by the comptroller of customs and excise or another relevant Government authority. Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted goods

Commodity name	The authority that issue the Approval
Dangerous goods, Hazardous or combustible materials (as defined in IATA Regulations)	(Subjected to approval from NAQEL before shipping). General Security
Dangerous goods, hazard	(Subjected to approval from NAQEL before shipping). General Security
Printed matter, brochures, books, software, DVDs, and CDs	General Security
Pharmaceutical products	Ministry of Public Health
Frozen and fresh meat, vegetables, fruits, live animals, and canned food	Ministry of Economy and Trade
Live animals and plants	Ministry of Agriculture
Telephones, modems, receivers, routers, switches and similar products	Ministry of Telecommunication
Cosmetics, hair and skin care products	Ministry of Economy and Trade, Industrial Research Institute, and Ministry of Public Health
Electrical appliances, food stuffs, edible oils, lube oils, chemicals, ceramic tiles, medical equipment, towels, etc.	Industrial Research Institute
Miniature remotely operated aircrafts, base stations, chemicals containing Nitro / explosives substances	Ministry of Defense
High Value Items, Jewry, Stones, Antique, etc.	Subjected to Approval from NAQEL.

Import:

Import requirements for clearance

1. For Commercial Establishments (General Import):

- High value shipments consigned to corporate require:
 - Clearance certificate from National Social Security Fund.
 - Financial Register from the Ministry of Finance.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air Waybill.
- Copy of the importer CR (Commercial Registration).
- Authorization from the importer to customs clearance Broker.
- Indication of origin on the shipment.
- Packing list.
- Subjected to Customs duties.
- Subjected to VAT.
- Original certificate of origin attested by a competent authority (COO).

Note: Regulated products require ministry permit approval.

2. Courier commercial shipments:

- High value shipments consigned to corporate require:
 - Clearance certificate from National Social Security Fund.
 - Financial Register from the Ministry of Finance.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air waybill.
- Copy of the importer CR, Authorization from the importer to customs clearance Broker.
- Packing list.
- Manifest.
- Indication of origin on the item.
- Original certificate of origin attested by a competent authority (COO).
- Subjected to Customs duties.
- Subjected to VAT.

Note: Regulated products require ministry permit approval

3. Courier private individual shipments:

The shipment value is 130 USD and less (Consolidated declaration/ MAWB)

Customs Officer have the right to re-estimate the value of the shipment and Hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed Performa invoice along with (HS code of each item, weight, Qty, description).
- Airway bill.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Free of customs duty, subjected to Stamps, OVT and VAT.

Note: shipments received in a commercial quantity (measured by either items quantity and/ or value) are treated as commercial consignments and commercial clearance procedures must apply for it.

The shipment value is between 130 - 980 USD and (Consolidated declaration / MAWB) Informal clearance

Customs Officer has the right to re-estimate the value of the shipment and Hold the shipment for Formal Clearance were DUTY & VAT applied.

- Detailed commercial invoice along with (HS code of each item, weight, Qty, description).
- Airway bill. □ Manifest.
- Packing list.
- Indication of origin on the item.
- Subjected to customs duty, subjected to OVT, stamps, and VAT.

Note: Customs declaration (Formal Clearance) is required in case one of the governmental entities regulates the product, such cases require an approval from the regulated entity.

Note: Shipments received in commercial quantity (measured by either items quantity and / or value) are treated as commercial consignments and commercial clearance procedures must apply .

The shipment value is more than 980 USD

- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill.
- ID Copy, Authorization from the importer to customs clearance broker
- Corporate commercial register, clearance certificate of NSSF
- Manifest.
- Packing list.
- Indication of origin on the shipment.
- Subjected to Customs duties ,stamps,

- Subjected to VAT.

Note: Shipments received in commercial quantity (measured by either items quantity and / or value) are treated as commercial consignments and commercial clearance procedures must apply.

Note: Restricted shipments require an approval from the governing entity that restricts the product.

EXPORT

Export requirements for clearance

1. For Commercial Establishments

- Detailed commercial invoice along with HS code of each item.
- Original certificate of origin attested by a competent authority (depending on destination requirements).
AirWaybill.
- Copy of the Exporter CR (commercial registration).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs Admin Fee.

Note: If high value, send direct Cargo. Doesn't apply for courier mode.

2. For Private

- Detailed commercial invoice along with HS code of each item.
- Waybill.
- Copy of the Exporter ID.
- Customs duties if Applicable.

Re-export

- Copy of the first import declaration.
- Air Waybill.
- Re-export declaration, payment of customs duties if Applicable.
- Detailed commercial invoice along with HS code of each item.

Customs Duty & TAX

- **Bonded account:** A certain amount has to be deposited to NAQEL for VAT and duty payments on behalf of the shipper before the clearance of the goods (usually one month estimated value).
- **Customs Duty:** The amount that needs to be paid to Customs for goods entering the country. Custom duty = customs duty based on HS code.

Customs Tariff:

www.customs.gov.lb

- **VAT: Value Added Tax:** 11% VAT Applied of the (declared value + customs duty amount if applicable).
- **NAQEL Customs Clearance fees:** Charges applied from NAQEL for Formal Clearance.

Reference to customs tariff there are some items exempted from duty with VAT applied, like:

- Raw materials for manufacturing in Lebanon destined for companies holding industrial license Imports for non-dutiable authorities and organizations
- Diplomatic Goods
- <http://www.customs.gov.lb/customs/tariffs/national/tariff1.asp>

