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## **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 split 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).<br>General Security                     |
| Dangerous goods, hazard   | (Subjected to approval from NAQEL before shipping).<br>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.   |

### Cosmetics Restrictions:

Cosmetics shipments to Lebanon are restricted to 1 kg and a maximum of 3 pieces per item per shipment. Exceeding these limits require a formal permit from the Ministry of Health. Such shipments might experience delays at customs and incur additional costs for clearance using the consignee's fiscal number and commercial registration documents. Special procedures and extra expenses will apply in these cases.

## **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 USD 130 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 Proforma 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 duties, stamps,

**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.

**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.

#### **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

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>