

**Based on information collected up to July 2000**

### 1. TARIFF MEASURES

#### Structure of the tariff schedule

Lebanon applies an eight-digit tariff nomenclature according to the revised Harmonized Commodity and Coding System as of January 1996.

#### Tariff publications

Current information on customs-related matters is available from the General Directorate of Customs, Arab Bank Building, Riad Solh Square, Beirut

#### 12 MFN Duties

A tariff reform as contained in Law No. 191 of 1993 has resulted in the consolidation of tariff, municipality tax and reconstruction tax into one tariff fee. By regulation No. 63 of 30 June 1995, the Supreme Customs Council also incorporated excise taxes levied on a number of items into customs fees. A minimum tariff of 2% for all imports was introduced on 5 October 1997. At present, tariff rates from 2% to 105% ad valorem apply to 95 per cent of import items with most products subject to rates of 2% to 25%, levied on a MFN basis. Tariff bands of 30%, 35%, 40% and 55% apply to products like made up textile articles, articles of apparel and clothing accessories, furniture, beauty preparations, perfumery and cosmetics, arms and ammunition. Higher rates of 70% or 80% are set on vegetables and fruits. Tobacco and tobacco products are subject to a 90% rate. Meat, dairy products, cut flowers and ornamental foliage, alcoholic beverages, tomatoes, cucumbers, olives and bananas pay 105%.

#### 16 Temporary reduced duties

To support the country's reconstruction effort, duties on most types of capital equipment are set at a minimal tariff rate of 6%.

Imports of machinery, equipment, spare parts and building materials used for the setting up of new industrial firms are subject to 2% customs duties.

Imports of equipment and raw materials for use in the agricultural sector are also subject to 2% customs duties.

Imported hotel equipment and busses for tourism agencies are exempted from customs duties if certain conditions are met.

#### Preferential duties under trade agreements

##### 19.1 Interregional agreements

On 19 February 1997, the Economic Council of the Arab League decided to

establish an Arab free-trade area over a period of 10 years starting from 1 January 1998. During the ten-year period, member countries ought to reduce their respective tariffs by one-tenth every year. As from 1 January 2007, the free-trade area was scheduled to be fully operational. Algeria, Comoros, Djibouti and Mauritania did not join the agreement. Lebanon, Libya, Palestine, Somalia, Sudan and Yemen did not start the implementation.

Lebanon is currently negotiating a partnership with the EU as part of the EU's Euro-Mediterranean partnership framework. The partnership covers the progressive liberalization of trades in goods and services through a gradual phasing out of tariff and non-tariff barriers with the ultimate goal of creating a Mediterranean free-trade area.

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### 19.3 Bilateral agreements

Lebanon has signed free-trade agreements with Egypt, Syria, Kuwait and the United Arab Emirates. The goal of the agreement with Egypt is to create a free-trade area as of the beginning of 1999. The agreement between Lebanon and Syria of February 1988 pursuant to which tariffs on industrial goods are being reduced by 25% per year, became effective in January 1999. A similar agreement for the reduction of tariffs on agricultural goods was entered into in September 1999, pursuant to which tariffs have been reduced by 50% effective November 1999, with an annual reduction of 10% over a period of five years.

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## 2. PARA-TARIFF MEASURES

### Additional charges

#### 22.2 Stamp tax

£L50,000 is charged as a stamp duty on each customs transaction.

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## 3. PRICE CONTROL MEASURES

### Administrative pricing

#### 31.1 Minimum import prices

Minimum prices are applied to imports of Iranian carpets, used cars and used books.

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## 6. QUANTITY CONTROL MEASURES

Licensing under the authority of  
Ministry of Economy, Trade, Industry, and Oil  
Rue Artois  
Beirut

### Non-automatic licensing

#### 61.1 Licence with no specific ex-ante criteria

Gypsum, lime, mineral oils and products, bovine semen, fruit juices, various machinery and mechanical appliances, photographic and cinematographic

instruments may be imported under an import licence from the Ministry of Industry.

The Ministry of Economy and Trade has responsibility for issuing import licences for sugar, portland cement, wheat and wheat by-products.

Import permit requirements are set on various articles of apparel and clothing accessories, made-up textile articles and footwear.

Milk in powder and pharmaceutical products need an import permit from the Ministry of Health.

Telephone sets, telecommunication and transmission apparatus may be imported subject to an import permit from the Ministry of Posts and Telecommunication.



#### **61.4** Licence linked with local production

The Ministry of Agriculture aims at protecting the agricultural sector from competitive imports by means of an Agricultural Calendar (AC). Seasonal licences are issued to import eggplants, cucumbers, leguminous vegetables and cut flowers in conformity with the AC.



#### **61.6** Licence combined with or replaced by special import authorization

Organic chemicals require an import licence from the Ministry of Health and an advance import licence from the Ministry of Economy and Trade.



#### **61.7** Prior authorization for sensitive product categories

Antibiotics, radioactive chemical elements, and x-ray apparatus may be imported under advance import permits from the Ministry of Health.

Medicaments require an advance licence from the Ministry of Agriculture.

Both, the Ministry of Health and the Ministry of Agriculture, are responsible for issuing advance import permits for insecticides, fungicides, herbicides and similar products.

Asbestos requires an advance import licence from the Ministry of Industry. Chemical elements, explosives, arms and ammunition need an advance import licence from the Ministry of Economy and Trade.



### Quotas

#### **62.3** Seasonal quotas

Under the responsibility of the Ministry of Agriculture, the Agricultural Calendar (AC) stipulates a maximum quantity in tons for imports of the following products: garlic, onions, potatoes, tomatoes, watermelons and melons importable only within the respective dates outside which such imports are banned.



### Prohibitions

#### **63.1** Total prohibition

Products threatening public morals are prohibited.

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### 63.2 Suspension of issuance of licences

Some mineral oils, passenger cars using other than benzene as fuel, racing cars, and vessels are banned for importation.

Certain live animals, meat and meat preparations, animal fats and oils as well as margarine are prohibited.

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### 63.3 Seasonal prohibition

Under the Agricultural Calendar (AC), the importation of some fresh fruits and vegetables, prepared or preserved agricultural products, olive oil, vinegar and vegetables prepared in vinegar, dairy products, eggs, and a considerable number of cut flowers and plants is banned for agricultural protection reasons.

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### 63.7 Prohibition for sensitive product categories

A number of imports are prohibited for health protection reasons including instruments and appliances for medical use, radioactive chemical elements, a number of agricultural chemicals, tanning and dyeing extracts, paints and varnishes, glues, and diesel motor vehicles.

Explosives, matches, cigarette lighters, used tyres, inner tubes, waste and scrap, boilers, and fire extinguishers should not be imported for safety reasons.

Certain raw hides and skins may not be imported to protect wildlife.

The importation of opium is prohibited to prevent drug abuse.

The importation of parlour games is prohibited.

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## 7. MONOPOLISTIC MEASURES

### Single channel for imports

#### 71.1 State trading administration

The only state trading enterprise in Lebanon is the Régie des Tabacs et Tombacs. This enterprise has monopoly rights to import tobacco and tobacco products.

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## 8. TECHNICAL MEASURES

Standards and technical regulations are the responsibility of the Lebanese Standards Institution (LIBNOR) Beirut

#### 81.1 Product characteristics requirements

There are about 160 national standards in Lebanon, and the objective is to conform national regulations with Arab Standards as provided by the relevant regional body in the context of the Arab League.

Around 200 sanitary and phytosanitary measures are effective in the country. Live animals, meat and fish and preparations thereof, dairy products, products of animal origin, and animal feeding require a sanitary certificate. Mandatory certification also applies to disinfectants, soap and detergents, cosmetic and toilet preparations, and batteries for home use.

All imports of agricultural and animal products are subject to certificate of origin requirements.

Certificates of origin and invoices must be attested by the Lebanese Embassy or Consulate in the exporting country.

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### 81.3 Labelling requirements

Lebanon is one of the few countries in the region where Arabic labeling is not required. However, the label must clearly show the date of production, the date of expiration, and the quantity. Pharmaceutical products and foodstuffs are required to bear specific labels as well as agricultural chemicals which are allowed to be imported.

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### 81.4 Packaging requirements

Packaging requirements are set on dairy products, coffee, tea and mate, wheat and flours, animal or vegetable oils and fats, food preparations, mineral waters and alcoholic beverages.

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### 81.9 Technical regulations n.e.s.

A considerable number of other restrictions form significant non-tariff barriers to trade with Lebanon. In total, 26 different types of import permissions are issued by the state, i.e. certificates of purity, invoice certifications, analysis and production certificates, alcohol certificates, laboratory inspection certificates, agreements, later agreements, visa and advance visa.

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