



**ISRAEL**



## **CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS**

### **HOUSEHOLD GOODS AND PERSONAL EFFECTS**

#### **Documents Required**

- Valid Passport, including Photo Page, Entry Stamp and spouse's Passport, if applicable (Israeli citizens)
- Original Bill of Lading (OBL) / Air Waybill (AWB)
- Packing list in English, without values (from O/A)
- Proof of Residence in Israel
- Residence Visa
- Inventory in Hebrew (showing values of all items, giving make, serial number and appliance manufacturer's name, whether used or new and sizes for all fabric items (provided by D/A)
- Invoices for new items
- Rental Contract / Lease Agreement (1-year minimum)
- New Immigrant Booklet "Teudat Oleh" (foreigners)
- Customs Declaration forms
- EUR-1 / Certificate of Origin for items less than 1 year old (Israeli citizens living abroad 2 or more years)
- Letter of Employment
- Customs Bond
- Bank Guarantee / Bank deposit
- A-3 Status Stamp in Passport (religious individuals: ministers, priests, theological students, etc.)
- Israeli Identity Card (single persons), divorce papers (divorced persons), death certificate (widows / widowers)
- Diplomatic Passport (Diplomats)
- Tax Exemption Franchise (Diplomats)
- Diplomatic ID Card (Diplomats)

#### **Specific Information**

- Duty-free entry for household goods and personal effects.
- Only items for personal use are permitted for import.
- Only one of each type of electrical appliance is permitted.
- Carpets, communications equipment, sporting equipment and outdoor furniture are subject to partial or full duties, depending on the item.
- The date of arrival is the date of first entry into Israel as marked in the "Teudat Oleh" booklet issued upon arrival.
- The number of duty-free shipments is limited to three (3).
- The Lease Contract / Rental Agreement must be a minimum of 1 year and if furnished, should specify which items will remain in the residence, as Customs will not allow identical items to be brought in duty free.
- The import of a car and professional tools will not be calculated within the framework of the three duty-free shipments permitted.
- Household goods and personal effects must arrive at the port of entry (POE) within 3 years from the date of arrival.
- In general, Israeli citizens who have lived abroad for less than 2 years do not qualify for a tax exemption for the shipment. The shipment will be taxed by Israeli Customs based on its tariff (Customs duties plus valued added tax (VAT) charged on the value plus sales tax).
- If the shipper did a formal export when leaving Israel (e.g., via a certified International Mover or Freight Forwarder) and the original export documents are found in that company's archives, then all items on the export list matching the import list can be imported tax free (Israelis living abroad for less than 2 years).

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- Shippers must present an original Customs stamp as copies are not permitted (Israeli citizens).
- Israeli citizens who have lived abroad for more than 2 years are considered a returning citizen.
- Returning Israelis living abroad more than 2 years can import household goods and personal effects tax free once Customs has stamped the Passport "Returning Israeli." These items, if imported, will be taxed by Israeli Customs according to Customs tariff.
- Once Israeli Customs stamps the Passport with "Returning Israeli," the shipper may import one of each item for household goods / personal effects, and appliances tax free.
- Religious individuals / A-3 Visa holders must pay a Bank Guarantee / Bank Deposit, which will be released or paid back once leaving Israel and exporting the household goods.
- New immigrants are entitled to the tax-free importation of household effects as well as personal effects. In order to utilize this privilege, the shipper must present the immigration booklet (Teudat Oleh).
- New immigrants must surrender their original Passport along with the original New Immigration Booklet to Israeli Customs during the clearance process.
- All goods imported by tourists (B-2) are subject to Customs duties.
- Consignee's employer will have to raise a Bank Guarantee in the amount of duties levied by Israeli Customs to clear the shipment without paying taxes. This guarantee will have to be renewed every year and can be revoked only when the goods are exported out of Israel (foreign workers / B-1 Visa holders).
- The Bank Guarantee applies to Israeli Customs duties and taxes only, and does not cover other port related charges like NVOCC handling charges, cargo terminal charges and Wharfage fee (foreigner workers / B-1 Visa holders).
- Diplomats are entitled to a tax-free importation of personal effects, once a Tax Exemption Franchise is obtained by the organization (e.g., embassy, consulate or organization) in which the diplomat is physically serving.
- The Diplomatic ID Card can be obtained at the Diplomatic Department at the Israeli Ministry of Foreign Affairs in Jerusalem. Once obtained, a Tax Exemption Franchise from Customs can be obtained by presenting the OBL, packing list and Customs forms. Once the original Tax Exemption papers are received by the destination agent, the shipment can be cleared tax free.
- The Tax Exemption Franchise applies to Israeli Customs duties and taxes only, and does not cover other port-related charges like NVOCC handling charges, cargo terminal charges and wharfage fees.

## MOTOR VEHICLES

### Documents Required

- Proof of registration in importer's name
- OBL
- Israeli Driver's License
- Insurance documents
- Purchase Invoice

### Specific Information

- All cars must comply with the Israeli Institute of Standards.
- For returning Israelis with EURO 1 or Certificate of Origin the duties are approximately 128.15%; without the documents, the duties are 144.12%.
- The duties for new immigrants is applied as follows:
  - Up to 1750 cc: 46.25 %
  - Over 1750 cc: 75.50 %

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## PETS

### Documents Required

- Vaccination Record
- Veterinary Health Certificate
- Import License
- Declaration of Possession

### Specific Information

- The Import License must be issued within 10 days of arrival by the Director of Veterinary Services, Ministry of Agriculture and Rural Development, for pets not transported as part of accompanied baggage (limit of 2).
- A copy of the Veterinary Health Certificate and details of pet's arrival must be forwarded to the Director of Veterinary Services at least 2 days prior to import.
- For pets transported as accompanied baggage, the owner must provide a declaration that the pet has been in his or her possession for at least 90 days prior to import.
- Healthy pets with accompanying documentation will not be quarantined.
- Cats and dogs must be vaccinated against rabies within 1 year but no less than 30 days prior to arrival in Israel (the dosage must have been equal to or greater 0.5 IU/ml).
- Cats and dogs must be older than 4 months upon arrival, with the exception of pets imported from Great Britain, Japan and Cyprus (3 months old is permitted).
- Cats and dogs must have an electronic chip in conformance with Israeli requirements.
- Some breeds of dogs cannot be imported; check with agent for specific details.

## RESTRICTED / DUTIABLE ITEMS

- Cigarettes (250), tobacco products (250 g)
- Non-residents may import gifts equal to approximately USD 125
- Inheritance papers issued by Israeli Court
- No special privileges except 25% discount on sales tax, which is applicable to appliances only.
- The following items are dutiable:
  - Alcohol
  - Communications equipment (e.g., phones, fax machines, etc.)
  - Curtains, drapes and carpets

## PROHIBITED ITEMS

- Ammunitions
- Dangerous chemicals
- Explosives
- Drugs
- Outdoor furniture (e.g., plastic chairs, tables, grills, etc.)
- Sporting equipment

## CONSIGNMENT INSTRUCTIONS

**Recommended:** Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

***IAM Note:*** Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.

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## Helpful Website(s):

<http://www.gov.il/FirstGov/TopNavEng/Engoffices/EngAuthorities/EngTaxes>

<http://www.state.gov/r/pa/ei/bgn/3581.htm>

<http://www.israelemb.org/washington/pages/default.aspx>