

# **Country Guide: Israel**

# Used Household Goods and Personal Effects

### **Documents Required**

- Valid passport, including photo page, entry stamp and spouse's passport, if applicable (Israeli citizens)
- Express release bill of lading (OBL) / air waybill (AWB)
- Packing list in English
- Proof of residence in Israel
- Residence visa
- Invoices for new items
- Rental contract / lease agreement (1-year minimum)
- Israeli customs forms (MB130 & MB165)
- New immigrant booklet "Teudat Oleh"
- EUR-1 / certificate of origin for items less than 12 months old
- Letter of employment (B-1 visa holders only)
- Bank guarantee / bank deposit (B-1 & A-3 visa holders only)
  - Customs bond if no bank guarantee is provided.
- A-3 status page 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

- Only items for personal use are permitted for import.
- The valued inventory should be in Hebrew, and should include 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).
- Duty-free entry for household goods and personal effects (if applicable).
  - The number of duty-free shipments is limited to three (3) for new immigrants only.
- New immigrants are entitled to the tax-free importation of household effects as well as personal effects.
  - In order to utilize this privilege, the owner of the goods must present the immigration booklet (Teudat Oleh).



- 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).
- Returning Israelis living abroad more than 2 years can only import household goods and personal effects tax free once Customs has stamped the passport "returning Israeli."
  - These items, if imported without the stamp, will be taxed by Israeli Customs according to Customs tariff.
- Israeli citizens who have lived abroad for more than 2 years are considered a returning citizen so long as during the 2 years they did not spend more than 4 months in Israel in each year of their absence.
- If the owner of the goods 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).
- Only one of each type of electrical appliance is permitted.
  - Once Israeli Customs stamps the passport with "returning Israeli," the owner of the goods may import one of each item for household goods / personal effects, and appliances tax free.
    - Televisions and computers are allowed to import up to 2 for each device.
    - Applicable for returning citizens and new immigrants only.
- Carpets, communications equipment, sporting equipment and outdoor furniture are subject to partial or full duties, depending on the item.
- The import of a car and professional tools will not be calculated within the framework of the three duty-free shipments permitted.
- The date of arrival is the date of first entry into Israel as marked in the "Teudat Oleh" booklet issued upon arrival.
- Household goods and personal effects for new immigrants must arrive at the port of entry (POE) within 3 years from the date of arrival.
- Household goods and personal effects for returning citizens must arrive at the port of entry (POE) within 9 months from the date of arrival.
- 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 must surrender their original passport along with a copy of new immigration booklet to Israeli Customs during the clearance process.
- All goods imported by tourists (B-2) are subject to Customs duties.



- Owner of the goods' or the employer of the owner of the goods 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 12 months and can be revoked only when the goods are exported out of Israel (foreign workers / B-1 visa holders).
  - The bank guarantee has to be adjacent to the Israeli Price Index.
  - Once the owner of the goods departs from Israel, goods need to be reexported.
  - Owner of the goods cannot sell goods with value (furniture, appliances, etc.) in Israel.
- Diplomats are entitled to a tax-free importation of personal effects, once a tax exemption franchise is obtained by the diplomatic 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 owner of the goods' name
- OBL
- Copy of title (from country of origin)
- Permit from Israeli Ministry of Transportation
- Proof of value, if car was bought specifically for the shipping (i.e. SWIFT copy, etc.)
- Israeli driver's license
- Insurance documents
- Purchase invoice

### Specific Information

- All cars must comply with the Israeli Institute of Standards.
- Only diplomats can import vehicles duty free.
- Permit from Israeli Ministry of Transportation must be obtained prior to loading vehicle for shipping.
  - If vehicle arrives to Israel and owner of the goods does not have permit, penalties could be levied by Israeli Customs, on behalf of Israel Ministry of Transportation.



- For returning Israelis with EURO 1 or certificate of origin the duties are approximately 128.15%; without the documents, the duties are 144.12%.
- Full taxes and duties apply over CIF value of the vehicle (i.e. value of vehicle + cost of shipping combined).
- Right-hand drive vehicles (i.e. from UK, Australia, etc.) are NOT permitted to be imported to Israel.
- Any vehicle loaded into a container (with or without personal effects) is subject to stripping / de-vanning from the container at port, by port personnel.
  - The duties for new immigrants is applied as follows:
    - Up to 1750 cc: 46.25 %
    - Over 1750 cc: 75.50 %

### 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 12 months 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) and tobacco products (250 g)
- Gifts (non-residents may import gifts equal to approximately USD 125)
- Appliances (no special privileges except 25% discount on sales tax)



- Alcohol (dutiable)
- Communications equipment, including phones, fax machines, etc. (dutiable)
- Curtains, drapes and carpets (dutiable)
- Devices fueled by natural gas, such as methane, propane, etc.
  - Must be approved by the Standards Institution of Israel, including the following gas-powered items: barbecue grills, hobs/burners, cookers, ovens, heaters, etc.
  - Without approval, items are subject to confiscation and destruction by Customs authorities and the owner of the goods is liable for charges incurred during the process.

## Prohibited Items

- Weapons and ammunitions
- Dangerous chemicals
- Explosives
- Drugs
- Gas BBQ / Grill (of any kind)
- Electric bicycle / scooter / moped (of any kind)
- Food (2 kg)
- Wine / alcohol (2 L)
- Biological commodity (seeds, plants, raw wood, etc.)

## **Consignment Instructions**

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