

MINISTRY OF ECONOMY AND TRADE - DECREE NO: 5497 - DATED 23/08/2019

Number	Sector	HS Code	Label Goods	Rate of Applied Duty	Decisions Taken Previously	Suggestion
1	Marble and Granite	68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powde	25%	Decision No: 52 Dated 02/10/2017. Decision No: 9 Dated 02/11/2017	To cancel the two Decisions of the Council of Ministers No: 52 and No: 9 with all their effects. To keep the currently applied customs rate of 25%. To impose a minimum duty of 14.500 LL/ 55 kg (=9.5 USD per 55kg) applicable to all countries. Polished granite slabs are exempted from this Decision.
		2515.12.20	---Off-cuts of marble	Zero		
		2515.12.90 2516.20.90 2516.90.90 2516.12.90	25.16 Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%		
	Natural Stones	68.01	Setts, curbstones and flagstones, of natural stone (except slate).	5%		To keep the currently applied Customs duties but to divert all goods to red line.
2	Carton Egg Trays	4823.70	Moulded or pressed articles of paper pulp	5%	Decision No: 23 Dated 16/05/2018 - Article of diversion to red line	To apply 7% additional customs duty. Applicable on all countries.
3	Biscuits and Wafers	1905.31	--Sweet biscuits	20%	Decision No: 23 Dated 16/05/2018 - Article of banning this products originated from Turkey.	To cancel the Decision No: 23 Dated 16/05/2018 of the Council of Ministers which bans the import of this product from Turkey. To apply 10% additional customs duty. Applicable to Countries with which Lebanon has no ratified trade agreements.
4	Flutting paper and testliner	4805.19	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	5%	Decision No: 23 Dated 16/05/2018 - Article of diversion to red line	To keep the Decision No: 23 of the Council of Ministers and to apply 10% additional customs duty applicable to Countries with which Lebanon has no ratified trade agreements.

5	Washing and Cleaning Preparations	3402.20	Preparations put up for retail sale	20%	Decision No: 23 Dated 16/05/2018 - Article of banning this products originated from Turkey. The raised cases concerning Imitation products and trade marks will be followed up with the Patent and Trademark Institute in Lebanon	To cancel the Decision No: 23 Dated 16/05/2018 of the Council of Ministers which bans the import of this product from Turkey. To apply 10% additional customs duty applicable to Countries with which Lebanon has no ratified trade agreements.
6	Bulgur	1904.30	Bulgur	10%	Decision No: 23 Dated 16/05/2018 - Article of non approval on the suggestion of the Minister of Economy and Trade to raise the customs duties from 10% to 30%.	To apply 10% additional customs duty applicable to Countries with which Lebanon has no ratified trade agreements.
7	Flour	1101.00	Wheat or meslin flour.	0%	Letter No: 4646/2017 dated 10/06/2017	To create a new HS Code for the wheat flour used in the production of Arabic bread in accordance to its standard. To apply an additional duty of 14% on this code, which is relative to wheat flour used in the production of Arabic Bread applicable to Countries with which Lebanon has no ratified trade agreements.
8	Iron Pipes	7214.99.90	Tubes, pipes and hollow profiles, seamless, of iron (not welded)	5%	Letter No: 4587/2017 dated 19/03/2019	To apply 20% additional customs duty. Applicable to Countries with which Lebanon has no ratified trade agreements.
		7304.90	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			

8	Iron Pipes	7305.90.90	OthersOther tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	5%	Letter No: 4587/2017 dated 19/03/2019	To apply 20% additional customs duty. Applicable to Countries with which Lebanon has no ratified trade agreements.
		7306.30.40	---Other tubes and pipes of iron or steel, straight, unworked or not otherwise worked than tarred, painted or galvanized, of an internal diameter of 11 mm or more but less than 170 mm			
9	Aluminium Profiles	7604.10.90	Aluminium bars, rods and profiles.	15%		To apply 16% additional customs duty. Applicable to Countries with which Lebanon has no ratified trade agreements. Knowing that the anti-dumping case regarding these products will be soon finalized by the Ministry of Economy and Trade where the damping rates will be indicated.
		7604.21.00	--Hollow profiles	15%		
		7604.29.90	Bars, rods, angles and special forms (profiles) of aluminium alloys.	15%		
		7610.90.90	Others...d'fferent and Sepecial shapes aluminium profiles	20%		
10	Sanitary ware	6910.10	-Of porcelain or china	20% MIN:Net Weight 450 L/kg (=0.30 USD)		To apply 10% additional customs duty on all countries.
		6910.90	Others			
11	Furniture	94.01 -94.03 -9403.50		30%		To apply 15% additional customs duty on all countries.

12	Corn Flakes - Anti Damping measures	1904.10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	The investigation commission had reached a positive results and implemented anti dumping measures with the following rates: 26% of the value of corn flakes imported to Lebanon from Europe or European origin and 21% of the value of corn flakes imported from Turkey or Turkish origin.	To apply anti dumping measures with the following rates: 20% of the value of corn flakes imported to Lebanon from the European Union or EU origin for five 5 years according to the following scheme: 20% of the value for the first and second year. 17% for the third year. 16% for the fourth and fifth years. 15% of the value of corn flakes imported to Lebanon from Turkey or Turkish origin for a period of 5 years applied as following: 15% of the value for the first and the second year. 12% for the third year. 9% for the fourth and fifth years.
13	Refrigerators Freezers Gas cookers Washing machines	84.18 - 7321.11- 7321.12-7321.19- 8450.11-8450.12 - 8450.19		15%		To apply 10% additional customs duty. Applicable to Countries with which Lebanon has no ratified trade agreements.
14	Wet wipes	3401.11.90 3401.19.00	Wet wipes ---Other	20%		To apply 15% additional customs duty on all countries.
15	Canned food			35%		Continue to apply the current customs duty rate until further decision of the Minister of Economy and Trade
16	Toilet paper	4818.10	-Toilet paper	20%		To apply 15% additional customs duty on all countries.
17	White Cheese	0406.10 0406.90.90	-Fresh (unripened or uncured) cheese, including whey cheese, and curd. --- Other cheese	70% MIN:Net Weight 2500LL/kg (=1.66 USD) 35%		To apply 20% additional customs duty on all countries provided that the duty will not exceed the currently applied minimum rate.
18	Truck Boxes	8704.22.10	--G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	5%		To apply 15% additional customs duty on all countries.

18	Truck Boxes	8704.22.90	Others	5%	To apply 15% additional customs duty on all countries.
		8704.23	Loaded over 20 tons		
		8704.32.10	Garbage Truck loaded exceeding 5 tons		
		8704.32.90	Others Garbage Truck loaded exceeding 5 tons		
		8705.10	Cranes trucks		
		8705.30	Fire fighting trucks		
		8705.40	Concrete transmix trucks		
		8705.90	Others		
		8707.10	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05 including For the vehicles of heading No. 87.03		
		8707.90	Others		
		8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping		
		8716.31	Tanker trailers and tanker semi-trailers		
		8716.39	Others		
		8716.40	Other trailers and semi-trailers		
		8716.80	Other vehicles		