



CUSTOMS GUIDE FOR OLEH AND RETURNING RESIDENT

GENERAL

- A. This guide relates to the rights of olim and foreign residents as defined below, it does NOT relate to the rights of olim entitled to receive monetary grants (Customs Grants).
- B. This guide includes general information only. For additional information you may contact the Customs House nearest your place of residence.
- C. This guide includes only the conditions and restrictions which are set by the Israel Tax Authority. Information given is not proof of approval for the conditions and restrictions on importation set by other governmental authorities in Israel.
- D. You should not rely only on the information in this guide; rather, you should consult the regulations of the law, as they change from time to time.
- E. This guide does not contradict any existing law or official ruling.

1. THE OBLIGATION TO REPORT THE TRANSFER OF MONEY INTO OR OUT OF ISRAEL

A. GENERAL

Beginning on February 17, 2002 - reporting the transfer of money into or out of Israel is required by law, as described below: -

The term "Money" refers to cash, bank checks and travelers' checks.

- 1) The amount of money that must be reported is 80,000 New Israeli Shekels (NIS) or higher (combined sum in reporting person's possession, whether entering or leaving the country).
- 2) A new immigrant first entering the country must report an amount of NIS 1,000,000 or higher (combined sum in the reporting person's possession).

B. METHOD OF REPORTING

- 1) Reporting shall be done on Customs Form 84.

The Form is available at all Customs Houses and Customs Units located at border stations; it may also be downloaded from the Israel Tax Authority's website.

In addition the Form will be mailed or faxed to persons contacting the "National Reporting Center" at phone number: 972 2 651 19111.

- 2) In cases when money is taken into or out of the country as accompanying luggage:

Upon leaving Israel - the passenger should fill out the Form and submit it to a Customs Official at the exit lounge.

In exits where there is no Customs post - the Form will be filled out and submitted to the Customs Official stationed at the entrance into Israel.

Upon entering Israel - where the dual "Red/Green" channel system is used - the passenger should contact a Customs Official stationed at the red channel, fill out the form and submit it to him.

In other entrances - the passenger should fill out the Form and submit it to the Customs Official stationed on site.

Passengers should submit the Form to a Border Control Official at the following Places: Sde-Dov Air Port, Ashklon Marina, Hertzelia marina and Tel-Aviv Marina.

- 3) In cases when money is taken in or out of Israel by mail or dispatched by any other delivery method:

The Form will be submitted to the Customs Official at the receipt /sending of the delivery/postal site.

If there is no Customs Official on site, the completed Form will be sent by registered mail (with a delivery confirmation) to The National Center for the Prohibition of Money Laundering, as follows:

When money is taken out of Israel - the Form will be sent prior to the time of withdrawing the money from the sender's possession.

When money is taken into Israel - The Form will be sent no later than 72 hours since the time of receiving the shipment.

The Form will be sent to the following address:
**The National Center for the Prohibition of Money Laundering,
Israel Tax Authority
24 Kanfei Nesharim St.,
Jerusalem 91012 Israel.
Tel.: 972 2 6511911.**

2. DEFINITIONS

The following are the relevant definitions for this guide:

"Oleh Citizen" - A person born abroad which at least one parent was an Israeli citizen at the time of his/her birth. In addition, the following conditions exist:

- a. The entrant continuously dwelled outside of Israel from the date of his birth until the day of entry. (Visits to Israel for duration of up to 4 months a year do not break the continuity).
- b. The person entered Israel in order to live there, prior to being 17 years old.
- c. The entrant reported or compulsory army service in Israel within one year of his entry, or provides proof that he/she is exempted from reporting for army service in accordance with the law.

"Entitled Person" - A person falling under one of the categories as specified in the "Persons Entitled to an Exemption" section, who meets the conditions and who does not receive a monetary grant (Customs Grant) from the ministry of Absorption and Aliya.

"Rights" - An exemption from payment of taxes or payment of taxes at a reduced rate - at the time in which the imported goods are cleared from customs, or at the time of purchase of the goods in Israel, as determined by the Israel Tax Authority.

"Goods" - Personal items, household items, work tools, etc.

"Determining Entry" - The entrance, according to which the status of the entrant as entitled to rights was determined, except when noted otherwise.

"Oleh" - A person who entered Israel under an Oleh visa, according to the Law of Return.

"Oleh-Returning Minor" - An entrant who left Israel before he reached the age of 14 while accompanying his parents, or a person who has joined a parent abroad.

In addition the following terms must be met:

- a. None of his parents were not employed by the State of Israel or one of its authorities, the World Zionist Organization or one of its authorities, or on behalf of any corporation registered or operating in Israel during the five year period preceding his initial entry.
- b. The entrant and his parents remained abroad for at least 4 consecutive years (visits to Israel not exceeding 4 months a year do not interrupt the running of the consecutive period).
- c. The entrant returned to Israel for the purposes of living there when he/she was at least 17 years old.
- d. The entrant reported for compulsory army service in Israel within one year of his entry, or provides proof that he is exempted from reporting by law.

"Shipment"

- a. Cargo containing household items arriving by boat or airplane.
- b. Household items sent by a postal package - provided that they were sent before the determining entry into Israel.
- c. Household items which are imported with the entitled person, but not at the time of initial determining entry.

(The entitled person may import a total of 3 shipments).

"Accompanying Luggage" - luggage imported with the entrant at the time of his initial entry into Israel.

"Minor" - A person which at the time of entry into Israel was younger than 18 years of age.

"Period of Entitlement" - The duration in which the entitled person may implement his rights. This period is calculated starting from the day of the determining entry into Israel, as stated above.

3. PERSONS ENTITLED TO AN EXEMPTION

Persons entitled to an exemption according to this guide are Olim and Foreign Residents as defined below.

A. An Oleh, as determined by the Law of Return, may be one of the following:

1. An Oleh - see paragraph 1 and 2 of comments.
2. An Oleh who is a minor - see paragraph 3 and 4 of comments.
3. A temporary resident holding an A/1 status - see paragraph 5 of comments.
4. A resident of Israel who left Israel prior to July 15, 1952 as well as his children born abroad.
5. An Oleh-Returning Minor - see above definitions page 6.
6. An Oleh Citizen - see paragraph 6 of comments.

Comments:

1. An oleh who prior to expiration of his rights period, has his Israeli citizenship revoked, or declares his intention not to accept such citizenship, and who left Israel and returned again, is considered an oleh who retains his period of rights, provided that he is an oleh, as specified in the first and second paragraphs of the definitions of an oleh, according to the "Law of Return".
2. An oleh who after the period of his entitlement expires, has his Israeli citizenship revoked, or declares his/her intention not to accept such citizenship, left Israel and returned again to Israel - the information in this guide is not relevant for him. (See [Customs Guide for Returning Residents](#), Hebrew).
3. An oleh minor - entitlement to an exemption from taxes will be given if the following conditions are met: his age at the day of his entry into Israel is at least 17 years; if he reported for compulsory army service within a year from the date of his arrival; or if he began within 18 months of his arrival to study in an academic institution of higher learning, and has studied for at least 2 consecutive years.
4. For other minors (who entered Israel alone before the age of 17)- an exemption will be given for goods which are brought in with the entrant or imported close to the time of entry, as determined by the Customs Collector.
5. A potential oleh (A/1) that left Israel during the entitlement period and arrived to Israel for visits - the duration of the visits will be deducted from the duration of his entitlement, even these visits were under the status of a tourist.
6. An oleh citizen - If an Israel passport/ID card was given before his arrival into Israel, proof of previous visits is required.

B. A Foreign Resident may be one of the following:

1. A permanent resident, namely a person who entered Israel with a visa and a permanent residency permit.
2. A temporary resident holding A/3 status - a clergyman/woman.
3. A temporary resident holding A/2 status - a student, whose rights are limited (see [Tourists Customs Guide](#)).
4. A tourist who received a B/1 work permit.

Comments:

1. The above does not apply to a resident of the Territories, or a citizen of an enemy country.

2. A foreign resident who is not a permanent resident is entitled to an exemption on a motor vehicle under the terms of a tourist. (See [Customs guide for tourists](#)).
3. A foreign resident (B/1 and A/3) may receive an exemption on household effects only upon depositing a guarantee from the organization or institution that has invited him/her to Israel. The guarantee will be returned after proof is provided that the goods have been exported.
4. A foreign resident (A/2, A/3 or B/1), may receive an exemption for a second time under the condition that he/she proves that all of the goods imported in the past, were taken out of Israel or were sold and all taxes due were paid.

4. PROCEDURES AND CONDITIONS FOR DETERMINATION OF RIGHTS

A. General

The rights are determined by the personal import laws applicable to the status (oleh, foreign resident), age and family status of the entrant on the day of his/her entry into Israel for the first time, as recorded in the entry document, or in other instances at the time he/she changes his/her status to oleh (for example from tourist to oleh).

Confirmation of the rights is subject to the following conditions (accordingly):

1. **Importation in the name of the entitled person** - Import documents must be in the name of the entitled person.
2. **Depositing a guarantee** - The customs collector may condition the releasing of goods using the rights, by requesting a deposit of a guarantee or cash, in order to ensure that the conditions of the exemption are met.
3. **Personal use** - The goods that the entrant is entitled to import must be for his/her personal use for a duration of at least six years from the day that they are cleared from customs or purchased. Motor vehicles - For a duration of 5 years for personal use in Israel.
Goods may not be transferred for the use of others before the end of the duration, temporarily or permanently, in exchange for money or free of charge.
Failure to comply with this term is a violation of the terms of the exemption.
Proof that the goods are intended for personal use is required when releasing the goods from Customs even if no guarantee is deposited.
4. **Maintaining a household** - For the purpose of proving compliance with this condition, the entitled person must present a contract for the purchase/rental of a living space for a period of at least one year.
5. **Reasonable quantities** - Reasonable quantities of exempted goods are determined at the time of clearance from customs or purchase. However, an exemption on basic electrical appliances such as refrigerators, televisions etc. will be given for one appliance only.
Regarding carpets, up to 25% of the area of the residential unit of the entitled person in Israel may receive an exemption.
These exemptions are subject to compliance with the terms set forth in the sections "Personal Use and "Maintaining a Household".
6. **Releasing the goods from Customs** - Releasing the goods from Customs will be done by the entitled person him/herself or a customs agent which has been given power of attorney according to the law.

B. Documents Required

The following is a list of the main documents required for obtaining eligibility confirmation and the exemption:

1. A passport in which he oleh status stamp is affixed by the Ministry of Interior, or oleh visa given by the Israeli Consulate abroad.
2. Current and past passports (from the day of the determining entry into Israel).
3. Spouse's passport.
4. For an oleh-returning minor: in addition to above - parent's passport and parent's declaration (see Sections A and B for definitions of oleh-returning minor).

5. Oleh certificate or "Tipul" Certificate. (Document indicating that the status is being determined).
6. Authorization from I.D.F. that the entrant reported for compulsory army service (start and finish), or authorization of exemption from army service.
7. An apartment contract (ownership or rental) for proof of maintaining an household.

In order to release the goods, the entitled person, or a customs agent must present all the documents as specified above and in addition a "delivery order" (a document given by the shipping company to the entitled person, in which the "bill of landing" is in his name.)

Customs form 130, including the specification of goods and a declaration, must be filled in and submitted.

C. Periods for Utilizing Rights

Goods	Period for Utilizing Rights
Personal Effects	On the day of entry
Clothing and shoes	On the day of entry or 30 days prior to entry, or up to 3 months after entry.
Household Items, work tools, utilities and machines for the work place	Up to 3 years
Vehicles	Up to 3 years
Household items, made and purchased in Israel. (As listed in paragraph 4c2)*	Up to 3 years
Five made in Israel products (Refrigerator, washing machine, cooking and baking stove or cooking range, television and heater) (See guide No. 16)	Rights may be utilized during the forth year as determined by the Customs Collector.

*Comment: Currently there are only authorized manufacturers for the following products only: air conditioners, refrigerators, carpets, and cooking stoves

D. Preservation of the period of rights during prolonged stays abroad.

This section does not apply to an oleh-student nor to a person who left Israel prior to 14 years of age).

An oleh, who left Israel prior to the ending of his/her period of rights (3 years) and who stayed abroad for a continuous period exceeding 6 months, will not have this period counted as part of his/her period for utilizing his/her rights.

Upon his/her return to Israel, the period of rights, which remained at the time he/she left the country, will commence, and he/she may utilize his/her rights for household goods and a vehicle under the following conditions:

- A. The oleh did not utilize rights in the past for these goods.
- B. The items for which he/she received an exemption for remained in his/her possession under the following conditions:

E. Extension of entitlement period

Extensions are granted **only** in the following cases:

Case	Extension
The oleh is serving or has served compulsory army service during his/her period of rights.	The period of rights is calculated from the day of entry or receipt of status, minus the period of service. (Not including permanent service).
A B/1 foreign resident, who changes his/her statues to oleh.	The period of rights will begin on the day the status is changed.
An oleh student who, within 18 months from his/her date of entry begins to study as a full-time student at an institution of higher learning, and studies continuously for a period not exceeding five years (for medicine and law, the period of studies may be longer).	The period of rights will be extended for one year from the day he/she concludes his/her studies; the period will not be frozen or prolonged, even if the student leaves the country immediately after his/her studies.

In cases where strike, the duration of the strike will not be calculated for the duration of the rights, if proven to the customs collector that the entitled person was unable to utilize his rights on time, due to the strike.

5. GOODS WHICH MAY BE IMPORTED AND/OR LOCALLY PURCHASED EXEMPT FROM TAX

A. General

The rights grant an exemption from payment of taxes when importing goods such as: personal effects, household goods, portable work tools, equipment, and machinery for a business and a motor vehicle (partial exemption).

The exemption will be given only if and after proof is supplied by the entitled person that the terms outlined in section 4 have been met.

B. Personal Items

The exemption is given only if the items are brought in with the entrant in the same means of transport in which he/she arrives.

In entry points of entry to Israel where the dual channel "red/green" system operates, the entrant may pass through the green channel if he/she imports personal items as defined below:

1. **Traveler's hand luggage** - Clothing, footwear and toilet articles of the type and quantities normally carried in a traveler's hand luggage.
2. **Alcoholic beverages** - spirits up to 1 liter, and wine up to 2 liters per entrant who is at least 17 years of age.
3. **Alcoholic perfumes** (such as cologne) - up to ¼ liter per entrant.
4. **Tobacco products** - up to 250 grams per entrant who is at least 17 years of age.
5. Other items not listed above, brought at entry for the personal use, or as a gift for another person, whose value does not exceed US \$200 per entrant over the age of two

Within the framework of this amount, foodstuffs may be brought in, not exceeding a weight of 3 kg, under the condition that each typ of food does not exceed 1 kg.

The exemption is a personal exemption per entrant, and therefore rights of a number of entrants may not be combined in order to receive an exemption for an item whose value exceeds \$200.

C. Clothing and Footwear

Clothing and footwear not brought in with the entrant may be imported with an exemption from taxes, within the 30 day period prior to entry, and up to three months after entry, by parcel post or in one of the shipments of the household goods.

D. Household Goods

1. Importation of household goods

- Household goods are items normally used in a home but do not include permanently installed equipment such as: air-conditioning installation, plumbing equipment, building materials, materials for flooring, or wall coverings (wallpaper, tiles, marble, etc.).
- The period of rights for the importation of household goods is three years from the day of entry into Israel or the date in which the status was changed. During this period, the entrant may release three "shipments" of household goods, and accompanying luggage if imported with the entrant in his/her determining entry into Israel using the **Red Channel**.

Household items which are imported by postal package will be charged the due taxes, however, if the package was sent before the entitled person arrived to Israel, the package may be exempt from taxes within the framework of the three packages.

Rights of a Couple

A couple is entitled to utilize exemption rights for household goods based only on the rights of one of the couple, whether each hold the same status or not.

In any event, the exemption for one of the couple will not be authorized without checking the passport of his/her spouse.

A second exemption will not be given for those goods which were previously cleared with an exemption from taxes with any rights by the entitled or his/her spouse. However, an oleh, whose spouse utilized an exemption of goods of the same kind and six years have passed from the day the goods were cleared, will be entitled to an exemption for the goods, as stated, for a second time.

A couple which has separated or is in the process of divorcing, will be treated as if they are still married.

Rights of a Divorced Couple

A couple who during their period of rights divorce, may not utilize any rights after the divorce, except upon their mutual consent.

However, an exemption will be given to each person of the couple on the following 5 locally-manufactured items: Refrigerator, washing machine, television, stove for cooking and baking, and heater. (Only if an authorized manufacture exists in Israel for the same product. Currently, authorized manufacturers only exist for the following products only: refrigerator, air conditioner, and cooking stove).

Note: Couples who divorce must present a Teudat Tipul from the Ministry of Aliya and Absorption.

1. Purchase of Locally Manufactured Household Goods in Israel - From a Licensed Shop/Manufacturer (For additional details please see Customs Guide, Purchasing of Locally Manufactured Goods, in Israel in Hebrew)

An Oleh or foreign resident is entitled to purchase in Israel household goods tax free if they are manufactured in Israel, and under the condition that they are purchased after receiving authorization of entitlement from a Customs officer.

This must be done during the period of rights.

The exemption from purchase tax and VAT (Value Added Tax) will be given if the entitled person did not import goods listed above, and on the condition that the goods were purchased from a manufacturer licensed by the Customs and VAT directorate.

(A list of licensed manufactures is available in the Personal Import Sections of Customs and VAT offices).

For the purpose of authorization of the exemption on a locally manufactured product, the entitled person must contact the Customs Office nearest his/her place of residence (during the period of his/her rights), after choosing a specific product from the products listed below, at a shop which is licensed to sell to entitled persons, there he/she will receive a pro-forma invoice, which must be presented to the Customs office.

After the entitlement is authorized, an authorization form will be given, which the entitled person will bring back to the sore in order to receive the product.

The following is a list of the products:

- Air Conditioner
- Convector for radiator heating
- De-humidifier and Air Filter
- Electric coffee percolator (espresso for a business - see paragraph F below, equipment, and machinery for establishing a business)
- Fan
- Grill
- Heater
- Radiator heater
- Stove for cooking and baking
- Vacuum cleaner
- Grill
- Air cooler
- Carpet - up to 25% of the area of the apartment in Israel
- Deep freezer
- Dish washer
- Electric juicer
- Food mixer
- Hair dryer
- Piano
- Refrigerator
- Television
- Washing Machine

Please Note:

Items on this list are not necessarily manufactured in Israel.

Therefore, it is recommended that prior to deciding whether to buy in Israel or import, to ensure that the product is in fact manufactured in Israel.

Currently, authorized manufacturers only exist for the following products only: refrigerator, air conditioner, and cooking stove.

Beginning on January 1, 2005, the exemption from VAT was cancelled on the purchase of locally manufactured furniture.

Purchase after the regular rights period - "The Forth Year"

During the year following the expiration of the regular period (the forth year), the customs collect may authorize an oleh or a foreign resident to purchase free from Purchase Tax and VAT, the following locally manufactured items: refrigerator, washing machine, cooking and baking stove or range, television set, and a heater.

E. Portable Hand Tools

An entitled person may import, professional work tools that are manufactured and sold as portable tools. The value of the tools, as determined by the Customs collector at the time of clearance, may not exceed \$1,650.

The tax exemption will be given only for the above mentioned tools, and only when imported intact and ready for use.

F. Equipment, and Machinery for Establishing a Business.

Machines, appliances, and tools intended for the oleh in establishing a business in industry, crafts, agriculture or any other approved purpose are exempted from taxes.

The exemption is subject to the following terms:

1. The total value of all the goods does not exceed \$36,000 FOB, this amount includes portable tools, which their value does not exceed \$1,650 (See above paragraph Portable Hand Tools).
2. The equipment will be used in the enterprise of the oleh (workshop, farm, business) and will be maintained within the premises of he enterprise.
3. The oleh proves, to the satisfaction of the Customs collector, that he/she personally works at the said enterprise. If the enterprise is a partnership to which the oleh has joined as a partner or a company in which he has shares in, the oleh will present a contract with the partnership or company, according to which he/she leases to the enterprise the goods which he/she imported with rights.
4. The contract must state that the equipment will be used in the enterprise, or the partnership as long as the oleh is owner, partner or shareholder and as long as he/she personally works in the enterprise. The contract must also state that in the event of the dissolution of the enterprise, partnership or company, for whatever reason, the oleh remains the sole owner of the equipment.
5. The oleh undertakes not to transfer the equipment to the ownership, possession or use of another person, without the prior approval of the Israel Tax Authority, before the expiration of a period of five years from the date it was cleared from Customs.

Examples of recognized businesses: Printing company, carpentry, metal-works, bakery, medial clinic, garage, hair-salon, coffee-house, etc.

To ensure compliance with the above conditions, the oleh will be required to provide guarantees.

This exemption does not apply to: motor vehicles, parts, raw materials and perishables, and any goods intended for leasing, or use in a place in which the entitled person is not the owner.

G. Motor Vehicle

Motor Vehicles include: motorcycles, passenger vehicles, and trucks whose allowed weight does not exceed 4,500 kg.

The following information is only relevant for Olim and Permanent Residents, and temporary residents (A/1). A temporary resident (classified as A/2, A/3 or B/1) has the same rights as a tourist regarding motor vehicles -

(see [customs guide for tourists](#))

- An oleh, who imports a vehicle from abroad in his/her name or purchases it in Israel from a licensed warehouse of vehicle importers, is exempt from paying Purchase Tax, but must pay customs duties as specified below, in addition VAT must also be paid. This will be granted during the period of rights provided that the oleh presents to the Customs collector the following:

Two valid driver's licenses:

1. A valid driver's license from the last country of residence.
(A foreign driver's license issued abroad AFTER arrival in Israel is not acceptable for exemption purposes).
2. An Israeli driver's license

An international license will only be recognized as a foreign license if it was issued in the last place of residence of the entitled person.

A minor-oleh who holds a driver's license stating that the license will only enter into force when the minor reaches the age of 18, will submit to the customs official the license transfer authorization from the licensing bureau, within 60 days of entry into Israel.

- Rights of a Couple

A couple, even if both are olim is entitled to release only one vehicle at a reduced rate, and no one else but them is permitted to drive the vehicle.

A couple who divorced during their period of rights - each one of them may release a vehicle with an exemption - after the divorce -only if a vehicle was not released in his/her name in the past. In addition, the vehicle must be released from Customs within his/her period of rights.

- Transfer of ownership of a vehicle from an oleh to a person not entitled to any rights prior to the restriction period of 5 years, may be done after the payment of the remaining applicable taxes - and only after one year has passed from the day the vehicle was released from Customs.

If the vehicle is transferred to another oleh who is entitled to an exemption on a vehicle, the restriction period of 5 years will commence from the day of the transfer.

An oleh who released a motorcycle through Customs using his/her rights may release a vehicle at a reduced tax rate under the following conditions:

1. The rights period has not ended
2. The oleh paid of the remaining taxes due on the motorcycle.
3. A year has passed since the motorcycle was cleared from customs.

Taxes on a New Vehicle

The value of a vehicle for the purposes of tax calculation for personal import is determined by the Personal Import Price List for Vehicles, which is distributed at the Israel Tax Authority headquarters, in accordance with regulation of Customs regulations (evaluation of goods).

The tax rate applied on vehicles is 50% + VAT.

Taxes on A Used Car

The value of a used car is calculated using a fixed reduction from its value as a new car of the same model, and of the last year of manufacturing.

The reduction varies according to the duration of use, that is, from the day in which the vehicle was registered to travel abroad, and until the day it is cleared from Customs

Since the taxes are calculated as a percentage of the value, this has a bearing on the amount of taxes due.

The following is a table of the reduction according to use:

Duration of Use (months)	Reduction for Private Passenger Vehicle
01-12	1.67%
13-48	0.83%
49-72	0.63%
73-120	0.33%

121-132	0.17%
133-240	0.08%

Additional Comments:

1. The vehicle must be of a kind permitted to be used on the road in Israel.
(A list of permitted models is available from the Ministry of Transportation.)
2. It is recommended to insure the vehicle at its full value, in the Israeli market, including taxes, in order to guarantee a fair compensation, in the event of theft and/or fire.
3. Another person may drive the vehicle of the entitled person, only if the entitled person is in the vehicle.

6. ADDITIONAL INFORMATION

A. ITEMS WHICH THEIR IMPORTATION IS CONDITIONED ON AN AUTHORIZATION BY A COMPETENT AUTHORITY

There are many goods, which their importation is conditioned on meeting the criteria set from time to time by the competent authorities.

For Example:

Mobile Telephone - Ministry of Communication.

Motorized Scooter - Ministry of Transportation.

Sometimes a specialized authorization/license will be required.

Before importation, it is recommended to check with the relevant competent authority the valid criteria, and if an authorization/import license is required.

B. ITEMS WHICH THEIR IMPORTATION IS PROHIBITED

The following is a list of examples of items, that their importation is strictly prohibited:

1. Offensive or indecent goods.
2. Forged and counterfeit currency & documents.
3. Tickets and advertising materials for lotteries and gambling, for which no permit was given for their making.
4. Forged or counterfeit selling invoice forms, preference documents, or certificates of origin.
5. Used sacks that were used for packing plant material.
6. Knives, excluding pocket knives and knives intended for use in a profession, trade, business, for household purposes, or for any similar purposes.
7. Laser speedometer disruptor.
8. Pen like or gun like shooting devices, or gas operated, and the like.
9. Tear gas container in the shape of a shooting device.
10. Prohibited games.
11. Explosives and flammable materials, live creatures such as poisonous snakes, and other such dangerous goods.
12. Used equipment for bee keepers.
13. Goods which are used in the preparation or use of dangerous drugs.
14. Goods used for incitement to violence, terrorism or racism
15. Goods, which contain identification signs with terrorist groups or sympathy towards them.

C. Where to Receive Information

For information in Israel - you may contact a Customs office nearest to your place of residence.
For information from abroad - you may contact the Customs Directorate in writing:

5 Bank of Israel St. POB 320, Jerusalem Israel 91002. Tel: 972 2 666 4100 Fax: 972 2 6664105

D. List of Customs and VAT Offices (which have a personal import section)

City	Office address	Telephone,Personal Import
Ashdod	Customs House, 2 Ha'orgim St. (Forum Building), POB 241, 77102	972 8 8510501
Beer-Sheva	Customs and VAT Office, 31 Sderot Shazar, 84212	972 8 6293348
Eilat	Customs and VAT House, Eilat Port, POB 131, 88101	972 8 6383834
Haifa	Customs House, 3 Sha'ar Ha'namal,POB 245, 31002	972 4 8354861
Tel Aviv-Yaffo	Customs and VAT House, 42 Yaffet St., POB 8168, 61081	972 3 5120773
Jerusalem	Customs and VAT House, 66 Kanfe Nesharim St., POB 34014, 91340	972 2 6545607
Lod	Customs House, Mamaan Bldg., Ben Gurion Airport, POB 9, 70100	972 3 9751220/1

05.03.2006

Copyright © 2006, The State of Israel. All Rights Reserved. ([Terms of Use](#))

