

FOR THE OLEH AND FOREIGN RESIDENT

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GENERAL NOTES

Definitions for the purposes of this Guide are as follows:

- **"last country of residence"** - the country in which the entrant resided for at least one year prior to his entering Israel for the first time.
- **"entitled person"** one of the type of entrants set forth in Paragraph 1., who meets the specified conditions, who does not receive a Customs grant provided by the Ministry of Absorption and Aliyah.
- **"entry"** - initial entry into Israel, unless otherwise specified.
- **"shipment"** -
 1. cargo containing household effects arriving by boat or airplane and recorded in the manifest of the transport vessel.
 2. household effects sent by post, or which are imported by the eligible person, but not at the time of his initial entry.
- **"accompanying luggage"** - luggage imported with the entrant upon his initial entry to Israel.

1. ENTRANT

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 a Customs grant.

1.1. An oleh, according to the Law of Return, who is one of the following -

1.1.1 An oleh (see, oleh for a second time in Paragraph 1.3).

- 1.1.2 A temporary resident holding A/1 status (potential oleh).
- 1.1.3 A resident of Israel who left Israel prior to July 14, 1952 as well as his child born abroad.
- 1.1.4 A person who left Israel before attaining the age of 14.
- 1.1.5 A person born abroad to parents at least one of them was an Israeli citizen at the time of his birth.

1.2. A foreign resident who is one of the following:

- 1.2.1 A permanent resident, namely, a person who entered Israel pursuant to visa and a permanent residency permit, who is neither a citizen of an enemy country nor a resident of the administered areas.
- 1.2.2 A temporary resident holding A/3 status - a clergyman.
- 1.2.3 A temporary resident holding A/2 status - a student, whose rights are limited (see, also, the Customs Guide for Tourists No. 14).
- 1.2.4 A tourist who received a B/1 permit.

1.3. Oleh for the second time

- 1.3.1 An oleh who, after expiration of his rights period, has his Israeli citizenship revoked, or declares his intention not to accept such citizenship, left Israel and returned again to Israel, is not entitled to rights pursuant to the provisions of this Guide (see, Guides for the Returning Resident No. 1 or No. 22).
- 1.3.2 An oleh who, prior to expiration of his rights period, has his Israeli citizenship revoked, or declares his intention not to accept such citizenship, left Israel and returned again to Israel, is considered an oleh whose period of rights for the time spent abroad commence running on his return, provided that he is an oleh, as specified above in Section 1.1.1 and 1.1.2.

2. RIGHTS

The rights grant an exemption from the payment of customs duties and taxes imposed on the following goods: personal effects, household effects, portable work tools, business machines and appliances, motor vehicle (partial exemption).

2.1. Personal effects

The exemption is granted only if the effects are imported with the entrant in the same transport vessel.

At a port of entry to Israel in which the dual-channel "Red-Green" system operates, the entrant may pass through the Green Channel if he carries with him only the following personal effects:

- **Traveler's hand luggage** - clothing, footwear and toilet articles of the types and quantities customarily carried in a traveler's hand luggage. Clothing and footwear not brought with the entrant may be imported within the 30 day period prior to entry and up to three months after entry, or with one of the shipments of household effects.
- **Alcoholic beverages** - spirits in an amount not exceeding 1 liter and up to 2 liters of wine, for each entrant 17 years or older.
- **Alcoholic perfumes** - (such as cologne) up to 1/4 liter for each entrant.
- **Tobacco products** - up to 250 grams or 250 cigarettes, for each entrant 17 years or older.
- **Gifts** - namely, various articles imported as gifts or for personal use, provided that they do not include alcoholic drinks, alcoholic perfumes or tobacco products, and their total value (as determined by the Customs official at the port of importation according to the rules of valuation and price lists in his possession) does not exceed \$200; this amount will not be increased even if other persons enter with the eligible entrant. A gift, which its value exceeds this sum, will be liable for payment of the full amount of taxes.
- **Food products of various types** - up to 15 kg per family entering in addition to the quantity mentioned above, provided that they do not include more than 2 kg. of spices of all kinds and not more than 2 kg. of coffee of all kinds.

2.2. Importation of household effects

- 2.2.1 Household effects are, in general, goods customarily used in a home and do not include permanently installed equipment such as: air-conditioning installation, plumbing goods, materials for building, paving or wall coverings (wallpaper, tiles, marble, etc.).
- 2.2.2 The period in which rights are granted for the importation of household effects is three years from the date of entry or the date on which the required status was attained. Only three "shipments" of household effects may be released during this period, the shipments being made from the "last country of residence" and by means of "accompanying luggage", if it is imported with the entrant in his initial entry through the Red Channel.
- 2.2.3 An exemption is allowed only if and after the entitled person proves that the requirements of Paragraph 3. below have been fulfilled.

2.3. Importation of household effects with a partial (50%) exemption

An oleh or foreign resident, excluding those holding A/2 status, whose period of rights commenced prior to December 1, 1990, may import from abroad or purchase in Israel the following household effects: refrigerator not exceeding 20 cu. ft. capacity, washing machine, stove for cooking and baking, television, food mixer and vacuum cleaner. These household effects, if not imported by the entitled person, can be purchased in Israel, also from among goods manufactured abroad, from the importer of the goods.

2.4. Purchase of household effects in Israel

- 2.4.1 An oleh or foreign resident, excluding those holding A/2 status, may purchase household effects in Israel from among the items specified below, if locally-manufactured:

Air conditioner	Fan
Air filter	Food mixer
Carpet (up to 25% of the area of the apartment in Israel)	Furniture
Convector heater	Grill
Deep freezer	Hair dryer
De-humidifier and odor absorber	Heater
Dish washer	Piano
Electric coffee percolator (espresso for an enterprise, see Para. 2.6 below)	Radiator heater
Electric juicer	Refrigerator
	Stove for cooking and baking
	Television
	Vacuum cleaner
	Washing machine

An exemption from purchase tax and VAT will be granted if the entitled person does import the household effects from abroad, provided that they are purchased from a manufacturer duly authorized for this purpose by the Director of Customs and VAT

For information about authorized manufacturers and their factory outlets, contact your nearest Customs House.

2.4.2. Purchases made after the rights period

During the year following the expiration of the regular period (three years), an oleh or foreign resident, excluding those holding A/2 status, may purchase during the fourth year the following locally manufactured items: refrigerator, washing machine, cooking and baking stove or cooking range, heater and television.

The exemption from purchase tax and VAT will be granted if he did not purchase or import those items during the regular rights period, and provided that the items were purchased from a manufacturer duly authorized for this purpose by the Director of Customs and VAT

2.4.3. Purchases during the period of rights by a foreign resident holding A/2 status

A foreign resident holding A/2 status (student) may purchase with a tax exemption items specified in sub-section 2.4.2 if purchased from an authorized manufacturer, and provided that he is not granted to other exemption for imported or locally-manufactured household effects. The exemption is granted to entitled persons only during the rights period (three years).

2.5. Portable tools

An entitled person may import from any country professional work tools which are manufactured and sold as portable tools, which their value in the determination of the Customs Collector at the time of clearance from Customs does not exceed \$1,650 C.I.F

The tax exemption will be granted only for the above-mentioned tools, imported intact so that they are ready for total operation.

2.6. Appliances and machines for business use

Machines, appliances and tools intended for establishing the business of an oleh as defined above for use in industry, handicrafts, agriculture or other approved purpose are exempted from customs duties and taxes.

This exemption is subjected to the conditions specified below in Paragraph 3.

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

Samples of business: Printing-press, carpentry, welding and similar activities, bakery, medical clinics, garage, beauty parlor, cafe, and others.

2.7. Motor vehicle

2.7.1. An oleh who imports a vehicle from abroad in his name or purchases it in Israel from a licensed warehouse of the vehicle importer, is exempted from purchase tax but is subjected to customs at reduced rates and VAT; these rights are granted during the period or rights, provided that he presents the Customs Collector with his valid driver's license from his last country of residence prior to his entering Israel and his valid Israeli driver's license.

- The spouse, even if both are olim, is entitled to have reduced rates for one vehicle only, and only they are entitled to drive the vehicle.
- The provisions of this section relate only to the olim and foreign residents defined above in Section 1.2.1.

2.7.2. Duties on vehicles

25% of the value + VAT on:

- motorcycle, motor scooter, bicycle with auxiliary engine.
- passenger vehicle, which its piston displacement does not exceed 1,750 cc.
- truck which its total permitted weight is between 2,200 kg. and 4,500 kg.

50% of the value + VAT on:

- passenger vehicle, which its piston displacement exceeds 1,750 cc.

3. PROCEDURES

3.1. Determination of rights

The rights set forth in Para. 2. are determined according to the laws applicable to the status, age and family situation of the entrant on the day of entry to Israel for the first time, as recorded in his entry document (visa), or in other instances at the time he changed his status to oleh, such as from tourist to oleh.

3.2. Documents required

For the purpose of obtaining eligibility confirmation and exemption, the principal documents required for presentation are as follows:

- o passport in which the oleh status stamp is affixed by the Ministry of Interior, or oleh confirmation is given by the Consulate of Israel abroad; spouse's passport, without which a married oleh cannot receive the confirmation; previous passports.
- o passport in which the foreign resident status stamp is affixed, such as authorization and permit for permanent residency, status A/2, A/3 or B/1.
- o joint affidavit to the Ministry of Absorption and Aliyah and to Customs, regarding those persons who left Israel before attaining the age of 14 years.
- o authorization from the I.D.F., that he reported for compulsory army service, or of exemption from reporting for such service (beginning and end).
- o apartment contract (ownership or rental) to prove that he is maintaining an independent household (see also Para. 4.3).

3.3. Period for utilizing rights

On the day of entry only	---	Personal effects
On the day of entry, or 30 days before entry, or up to 3 months after entry	}	Clothing and shoes
*Within 3 years		---
In the fourth year	---	5 locally- manufactured items.

***The oleh who entered Israel before January 1, 1981 and still has rights has only a two-year period to purchase a vehicle, and in the third year pays duties according to a graduated scale based on each month of that year.**

3.3.1. Extensions

In principle, extensions are not granted even for one day unless provided otherwise by the law.

An extension is granted in these cases:

- The oleh is serving his compulsory army service	The concession period is calculated from the day of entry or receipt of the status, less the period of service.
- The goods arrived in Israel late due to a strike which affected their transport	The period will be extended if it is proved that the goods were sent to Israel a reasonable time prior to the expiration of rights.
- B/1 foreign resident who changed his status to oleh in his third year	The period will be extended one year from the change of status.
- Oleh-student, who stated, within 18 months from his date of entry, to study as a full-time student at an institution of higher learning, and studied continuously for a period not exceeding five years (excluding studies of medicine and law)	The period will be extended one year from the time he concludes his studies. This period will not be frozen or prolonged, even if the student went abroad immediately after his studies.

3.3.2. Residency abroad during periods of rights

An oleh, who went abroad during his regular eligibility period (3 years) for a continuous period exceeding 6 months, will not have this period considered as part of his period for utilizing his rights. Upon his return to Israel, the period of rights which remained at the time he went abroad, will commence running, and he may utilize his rights for household effects and vehicle, provided that the items for which he received an exemption remain in his possession.

The above provisions of this Section do not apply to an oleh-student nor to a person who left Israel prior to attaining 14 years of age.

4. CONFIRMATION OF RIGHTS

In addition to the other conditions heretofore specified, confirmation of rights depends on compliance with the following conditions.

4.1. Importation in the name of the person entitled

A shipment of goods from abroad must be on the name of the entitled person as must the bill of lading and the sale's invoice (if such exists).

4.2. Personal use

Goods imported or purchased with his rights are given to him, provided that they are for his personal use. Transfer of goods to the use of others before the expiration of six years from their clearance from Customs, whether such use is temporary or permanent, for or without consideration, is a breach of the exemption conditions.

4.3. Maintaining a household

For the purposes of proving compliance with these conditions, the entitled person must present a duly stamped contract for the purchase or lease of an apartment for the period of at least one year.

4.4. Reasonable quantities

The reasonable quantities of the exempted goods are determined at the time of their clearance from Customs or their purchase, but in regard to fundamental electric appliances, such as a refrigerator, television, etc., the amount is one per entitled unit, and regarding carpets, 25% of the area of the apartment of the entitled person in Israel, and is subjected in each instance to compliance with the conditions set forth in Paragraphs 4.2 and 4.3.

4.5. Importation of effects by parcel post

Clothes and shoes imported by parcel post from the last country of residence less than 30 days before entry, on the day of entry and up to three months thereafter in a reasonable quantity, are exempted from duty.

Household effects imported by parcel post will be subjected to the relevant duty, but if the parcel is sent from the last country of residence before the date of entry of the entitled person to Israel, an exemption may be granted within the limits of three shipments allowed.

4.6. Importation of machines and appliances to establish a business

Confirmation of eligibility is dependent on compliance with the following conditions:

- 4.6.1. The total value of all the goods does not exceed \$36,000 f.o.b.; this amount includes portable tools, which their value does not exceed \$1,650 c.i.f. (see Para. 2.5 above).
- 4.6.2. The equipment will be used in the enterprise of the oleh (workshop, farm, business) and will be concentrated within the premises of the enterprises.
- 4.6.3. The oleh proves, to the satisfaction of the Customs collector, that he personally works at the said enterprise. If the enterprise is a partnership to which he has joined as a partner or a corporation, the oleh will present a contract with the partnership or the corporation, according to which he leases to the enterprise the goods which he imported with rights.

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 personally works in the enterprise. The contract must also stipulate that in the event of the dissolution of the enterprise, partnership or corporation, for whatever reason, the oleh remains the sole owner of the equipment.

- 4.6.4. The oleh undertakes not to transfer the equipment to the ownership, possession or use of another, without the prior approval of Customs, before the expiration of a period of five years from the date it was cleared

from Customs.

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

4.7. Repetition of exemption

- 4.7.1. An oleh is not entitled to receive an exemption an additional time if he or his spouse received an exemption in the past for household effects or a motor vehicle, even if duty was paid on the items previously imported or if the items were taken abroad.
- 4.7.2. A foreign resident holding an A/3 or B/1 status may renew his exemption right upon his re-entry to Israel, provided that he proves that all the goods cleared through Customs in the past, left Israel, or that the applicable duties were paid.

4.8. Confirmation of oleh rights on a motor vehicle

- the oleh must present two valid driving licenses: from his last country of residence and Israel, or an Israeli driving license received in exchange for a foreign license.
- the exemption will not be granted on the basis of a foreign license issued abroad after the entry of the oleh to Israel.
- an international driver's license will be recognized as a foreign driving license only if issued in the last country of residence of the entitled person.
- an oleh who cleared a motorcycle through Customs with his rights may clear a vehicle upon paying reduced duties, if he continues to be within his rights period, after paying the remaining customs duties and taxes owed for the motorcycle.

4.9. Rights of a couple

4.9.1. Household effects

- a couple may utilize rights for household effects based on the rights of one of the couple, whether each hold the same status or a different status. The exemption of one of the couple will not be confirmed without checking the passport of the spouse.
- a couple who divorced within their period of eligibility may not utilize any rights after the divorce, except upon their mutual consent. However, an exemption will be granted to each of the couple for the following five locally-manufactured items: refrigerator, washing machine, television, stove for cooking and baking, and heater.
- a couple which has separated or is in the process of divorcing, will be treated as if they are a couple which has not divorced.
- a divorced couple will present the Care Cards (Cartis Tipul) which they received from the Ministry of Aliyah and Absorption in exchange for the Oleh Certificate (Teudat Oleh), from which the Customs recordings have been transferred to the Care Cards.

4.9.2. Motor vehicle

- an oleh couple is entitled to rights for only one vehicle.
- each member of an oleh couple who divorced during the period of eligibility, and in whose name a vehicle was not cleared through Customs, is granted, following the divorce, vehicle rights.

4.10. Confirmation of minor's rights

A minor is a person who, at the time of his entry into Israel, was less than 18 years of age. Full rights are granted to a minor-oleh who commenced regular full-time studies at an institution of higher learning within 18 months of his date of entry and studied for at least two consecutive years.

Other minors are granted exemptions for goods they bring with them at or near the time of entry, as determined by the Customs Collector.

4.11. Confirmation of oleh rights (returning minor)

A person who left Israel before attaining the age of 14 years accompanied by his parent or who joined his parent living abroad, is entitled to oleh rights upon compliance with the following conditions:

- 4.11.1. His parents were not employed by the State of Israel, one of its authorities, the World Zionist Organization or one of its authorities or on behalf of any corporation duly registered or operating in Israel during the five year period preceding his initial entry.
- 4.11.2. The entrant and his parents remained abroad for at least 4 consecutive years prior to the date of his entry (visits to Israel not exceeding 4 months a year do not interrupt the running of the consecutive period).
- 4.11.3. The entrant reported for compulsory army service in Israel within one year of his date of entry, or proves that he is exempted from reporting by law.
- 4.11.4. The entrant came to Israel to settle when he was at least 17 years old.

4.12. Confirmation of oleh rights (citizen born abroad)

A person born abroad to parents, at least one of them was an Israeli citizen at the time of his birth, and who satisfies the other relevant requirements set forth in this Guide, is entitled to oleh rights upon compliance with the following conditions:

- 4.12.1. He and his parents remained abroad from the day he was born to the date of his entry into Israel (visits to Israel not exceeding 4 months a year do not interrupt the running of the consecutive period).
- 4.12.2. The entrant reported for compulsory army service in Israel within one year of his date of entry, or proves that he is exempted from reporting by law.
- 4.12.3. The entrant came to Israel to settle when he was at least 17 years old.

4.13. Confirmation of rights of foreign residents who do not hold A/2 status

Foreign residents holding the status of B/1 or A/3 do not receive an exemption for household effects unless they provide guaranties from the entity or institution which invited them to Israel. The guaranties will be returned after proof is made that the goods were removed from Israel. A foreign resident who is not a permanent resident is entitled to a motor vehicle exemption, similar to that of a tourist.

4.14. Transfer of items from entitled person to entitled person

Items may be transferred from one entitled person to another entitled person if the items were imported from the same country of residence. Such a transfer will be considered one shipment of the three shipments allowed.

4.15. Transfer of ownership of a motor vehicle

Transfer of ownership of a vehicle from an oleh to a person without rights before the expiration of the five year restricted period may be done upon payment of the duties which remain owing. If the transfer is to an oleh with vehicle exemption rights, the restrictive period will commence running from the date of transfer.

4.16. Proof of use

The Customs Collector may condition the clearance of goods with rights on the deposit of guaranties or cash to ensure compliance with the exemption conditions. Proof of personal use of goods cleared through Customs with an exemption will also be made if the goods are cleared without guaranties.

4.17. Relying on information

A person in Israel interested in obtaining information should contact the Customs House close to his

place of residence. Persons living abroad may write to the Customs Directorate, 32 Agron St., P.O.B. 320 Jerusalem 91002

The various Customs Guides may also be found at Israeli consulates abroad and at the offices of the Jewish Agency.

It is recommended that a person relies only on information given in writing.

4.18. Documents for releasing imported goods

Only the person entitled to rights or a licensed Customs agent duly authorized by him, may clear imported goods through Customs. The entitled person should have in his possession all the documents mentioned in this Guide and the "delivery order", a document issued by the transport company to the owner of the goods, who holds a bill of lading.

The entitled person must present the Customs official a "specification of effects", namely, a detailed list which includes a description of the goods, model and price. The entitled person will also be required to complete a declaration which include details of the clearance of goods with rights in the past, if such occurred, by him or his spouse, regardless of status.

4.19. Confirmation of the purchase of locally-manufactured goods

To obtain an exemption confirmation for the purchase of locally-manufactured items, the entitled person should apply to his local Customs House after first checking the type of allowed product which is suitable for his needs in a shop authorized to sell to entitled persons (a list of these manufacturers and their shops is available from your nearest Customs House), where he will receive a pro-forma invoice, which the entitled person will take with him to the Customs House. After his entitlement is confirmed, he will be given an authorization form which he will present to the shop in order to receive the article.

4.20. Visits to Israel by a potential oleh (temporary resident holding A/1 status)

The period of eligibility of potential oleh (A/1) who left Israel during his period of eligibility and returned with a status other than that of oleh, will continue to run even if his stay in Israel was with the status of tourist.

5. ADDITIONAL INFORMATION

5.1. Vehicles

- it is preferable to import a new vehicle since transfer of ownership without being subject to duties is permitted only after five years of use and maintenance.
- it is preferable that the imported vehicle will be of the type permitted to be used in Israel a (list of the model is published by the ministry of Transportation and is found at Israeli consulates), since repair services and spare parts are available for them.
- in order to ensure full compensation in the event of total or partial damage to the vehicle or in the event of theft or fire, it is recommended that the vehicle will be insured for its full value, including taxes, in the Israeli market.
- another person may drive the vehicle of an entitled person only when the entitled person is in the vehicle.

5.2. Visits to Israel

Visits to Israel which precede the return to Israel as an "oleh", will not negatively affect the possibility of obtaining confirmation of his status for customs duty and tax purposes, provided that the visits did not exceed four months a year, not cumulative, and no goods were imported, except personal effects.

5.3. ****Prohibited imports**

The importation of the following items is prohibited entirely, or allowed upon receipt of a special permit:

PROHIBITED ITEMS

- **Forged or counterfeit coins and documents.**
- **Gambling machines and games.**
- **Dangerous drugs.**
- **Pornographic publications.**
- **Cordless telephone with range of 900 MHz**

ALLOWED WITH SPECIAL PERMIT

- **Raw material (Min. of Trade & Industry).**
- **Arms (Min. of Interior)**
- **Broadcasting equipment. (Min. of Communications).**
- **Pharmaceuticals (Min. of Health).**
- **Plants & plant parts.**
- **Animals (but cats, dogs and house birds brought with the oleh require an official certificate of inoculation of a veterinarian [including a rabies inoculation for dogs] issued close to the time of aliyah).**

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