



**Date: 08/08/2019**

The Higher Council of Customs issued Decision No. 2019/93 amending Decision No. 2019/98 on the exemption of raw materials used in manufacture and agriculture as stipulated by Article 25 of the Budget Law. This decision is pursuant to a circular issued by Finance Minister Ali Hassan Khalil and addressed to the Customs on this matter, after coordination with the Customs, the Association of Lebanese Industrialists and the concerned ministries.

Article 1 of the Decision stipulates the following:

Tariff lines related to industrial codes (321-322-323) and the goods subject to the tariff lines mentioned in the attached table (Table No.1) that are imported by industrialists shall be exempt from the flat rate duty mentioned in Article 59 of Law 2019/144 in accordance with this Council's Resolution No. 89, provided that they prove their legal status by virtue of an industrial certificate issued by the competent Ministry and submit a pledge accepting the Administration's decision upon the issuance of the implementing decree of the provisions of abovementioned Article 59. An industrial certificate should always be presented except when using Code (323).

Article 2 stipulated the following:

Tariff lines related to agricultural codes (311-312-313) and the goods subject to the tariff lines mentioned in the attached table (Table No.2) that are imported by farmers shall be exempt from the flat rate duty mentioned in Article 59 of Law 2019/144 in accordance with this Council's Resolution No. 89, provided that they prove their legal status by virtue of an agricultural certificate issued by the competent Ministry and submit a pledge accepting the Administration's decision upon the issuance of the implementing decree of the provisions of abovementioned Article 59. An agricultural certificate should always be presented except when using Code (313).

This decision shall enter into force upon its issuance.

