

**IMPORT AND EXPORT THROUGH THE OVERLAND BORDER**  
**CROSSINGS AND INTERNAL CROSSING POINTS**

Border Crossings Customs House Headquarters

Officials - Headquarters

The Executive Unit

Jordan River Customs House (Sheikh Hussein)

King Hussein Border Crossing (Allenby Bridge)

Nitzana International Border Crossing

Yitzhak Rabin Border Crossing (Arava)

Taba International Border Crossing

Rosh Hanikra Military International Border Crossing

Kuneitra Military International Border Crossing

Taxes Authority Administration Judea and Samaria including Jerusalem  
Perimeter - The Administration Offices at the Shaar Efraim Crossing

Taxes Authority Administration Gaza District Civil including the Judea Region  
- The Administration Offices at the Tarkumia Crossing

## **CROSSING POINT HEADQUARTERS**

The International Border Crossings and Internal Crossing Points Customs House Headquarters, manages the existing International Border Crossings (Civilian and Military) along the length of the land borders of the State of Israel and the internal crossing points (Taxes Authority Administration Judea and Samaria and Gaza District) with the Palestinian Authority and at the Jerusalem perimeter, on behalf of the Israel Taxes Authority.

1. **International Border Crossings:** Along the length of the land borders of the State of Israel, border crossing points are in place manned by personnel of the Taxes Authority and subordinate to the Land Border Crossings Customs House. The crossings points serve various population groups (Israelis, Palestinians, Diplomats and UN forces). Some of the crossing points are operated by the Airports Authority (Civilian Crossings) and some of them are operated by the Israel Defense Forces (Military Crossings).
2. **Internal Crossing Points:** There are internal crossing points along the length of the security barrier between the territories of Judea and Samaria and territories of Israel, the Jerusalem perimeter and Gaza perimeter, for the control of reciprocal trade between Israel and the Palestinian Authority. These crossing points are combined under two administrative units of the Taxes Authority Administration.

The crossing points are as follows:

### **A. International Civilian Border Crossings:**

- 1) Jordan River Customs House (Sheikh Hussein)
- 2) King Hussein Border Crossing (Allenby Bridge)
- 3) Nitzana Border Crossing
- 4) Yitzhak Rabin Border Crossing (Arava) - Eilat Customs House
- 5) Taba Border Crossing - Eilat Customs House

### **B. Military International Border Crossings:**

- 1) Kuneitra Border Crossing
- 2) Rosh Hanikra Border Crossing

### **C. Internal Crossing Points - Taxes Authority Administrative Units:**

- 1) Taxes Authority Administration Judea and Samaria including Jerusalem perimeter - the Administration Offices at Shaar Efraim Crossing Point;
  - \* Gilboa Crossing Point
  - \* Shaar Efraim Crossing Point
  - \* Ofer Crossing Point (Betunia)
- 2) Taxes Authority Administration Gaza District including Judea Region - The Administration Offices at Tarkumia Crossing Point;
  - \* Tarkumia Crossing Point
  - \* Kerem Shalom Crossing Point
  - \* Erez Crossing Point
- 3) The Executive Unit.

**Officials Stationed at Headquarters:**

Facsimile Number	Telephone Number	Position Held	Name and Surname
09-8606348	09-8606347	Crossing Points Customs House Collection	Ofir Zilberman
09-8606348	09-8606357	Deputy Crossing Points Customs House Collection	Avi Hadad
02-6668883	09-8606346	Projects Supervisor (Evaluation)	Nazir Hino
02-6669904	09-8606368	Senior Departmental Head and of Special Police Reconnaissance Unit	Yuval Fenish
02-6668882	09-8606355	Senior Investigations Head of Department	Yoav Gispan
02-6668887	09-8606343	Intelligence Supervisor	Yair Yihunadav
02-6669903	09-8606376	Profiling Coordinator	Abraham Gitthon
02-6668973	09-8606353	Field Manager - Crossing Points	Yoel Nitsh
08-6209196	08-6209120	Field Manager	Rami Cohen
09-8606348	09-8606347	Senior Bureau Coordinator	Miri Citrine
09-8606332	09-8606334	Senior Income Tax and Property Tax Coordinator	Meir Ben- Harush

**Address:**

6 Smilansky Street, 42432, Netanya.

**The Executive Unit:**

Facsimile Number	Telephone Number	Position Held	Name and Surname
02-6537824	02-6330613	The Operating Unit Supervisor	Ephraim Eliezer
02-6537825	02-6330612	Projects Supervisor	Dudu Vaknine
02-6537825	02-6330611	Seizures Coordinator	Anat Gilo

**Address:**

24 Kanfei Nesharim Street, Jerusalem.

## CIVILIAN INTERNATIONAL BORDER CROSSINGS

### JORDAN RIVER CUSTOMS HOUSE (SHEIKH HUSSEIN)

Customs House between Israel and Jordan, serving the transit of travelers, private vehicles and cargoes.

#### **A. Customs Operating Days and Times:**

Times	Days	Terminal
06.30-22.00 08.00-19.00	Sunday-Thursday Friday-Saturday	Travelers and private vehicles
08.00-18.00 Closed	Sunday-Thursday Friday-Saturday	Cargo

#### Public Holidays and Festival Eves:

Owing to changes in the operating times on public holidays and on the eve of religious festivals, applicants are requested to watch out for announcements of the Airports Authority as regards changes in the operating timetables.

#### **B. Officials at the Jordan River Customs House**

Facsimile Number	Telephone Number	Position Held	Name and Surname
04-6480020	04-8432000	Jordan River Customs Collector	Yehuda Ben-David
04-6481290	04-8432000	Deputy Collector	Yigal Malcha

#### **C. Traveler Crossings:**

##### Travelers departing for Jordan:

A traveler departing for Jordan shall make a customs declaration as to valuables that are part of his personal luggage and as to money in excess of 100,000 New Shekels.

##### Travelers entering Israel:

A traveler returning from Jordan shall make a customs declaration as to goods that are liable for Customs duties, which he has brought with him, and as to moneys in excess of 100,000 New Shekels.

Moneys in excess of the declaration obligation and which have not been reported as required by law, will be seized.

##### Rights of Returnees to Israel:

###### General:

- A traveler returning after a stay of up to three days, is not entitled to exemption.
- A traveler returning after a stay of more than three days is entitled to an exemption of up to a value of 200 US Dollars.

##### For Your Attention:

**In relation to rights and obligations upon entry and departure of travelers and vehicles, you are advised to study the Customs Guide for those traveling via the Land Border Crossings.**

**For your convenience, your attention is drawn to the following main points:**

A passenger who has with him objects of the following specified categories and quantities may go through the Green Channel:

- \* Clothing (not furs), footwear and personal toiletries - of such categories and quantities as it is usual to import in a passenger's hand luggage.
- \* Alcoholic beverages - wine up to 2 liters, and another alcoholic beverage up to 1 liter, (for every traveler over 18).
- \* Cosmetics with an alcoholic content - up to 1/4 liter per traveler.
- \* Tobacco of all forms - of not exceeding 250 grams in weight or cigarettes - up to 200 cigarettes in one pack.
- \* Other items (gifts) - not specified above for personal use or as a gift for another person, the value of which does not exceed \$200 (per passenger from age 2 and upwards). As part of this amount, types of food can be brought in whose total weight is up to 3 kilograms, provided that the weight of each type of food does not exceed 1 kilogram.

**The exemption is personal for each traveler and it will not be possible to combine the rights of several travelers and enjoy the benefit of an exemption in respect of a product the value of which exceeds \$200.**

**An item whose value exceeds \$200 will be liable to payment of the full amount of taxes.**

**D. Vehicles**

Departure of Israeli vehicle to Jordan:

A vehicle owner may depart for Jordan with his vehicle, subject to production of the following documents:

- \* Vehicle license in his name (if the vehicle is not registered in his name, he must present a notarized power of attorney signed by the original owner/s of the vehicle, permitting him to depart for abroad with his vehicle).
- \* Vehicle license translated into English (the vehicle license may be translated into English at the offices of MEMSI at the crossing point).
- \* A valid national driving license.

**Important: A vehicle that has been attached by the Tax Authorities will not be allowed to depart for Jordan.**

Entry of Israeli Vehicle into Israel:

The rules relating to the entry of a traveler into Israel shall apply to the driver and his passengers of an Israeli vehicle returning from Jordan in all matters relating to the obligation of reporting their non-personal baggage purchases and in excess of the exemption to which the traveler is entitled. The driver of the vehicle shall report to the Customs about any repair or improvement carried out to his vehicle in Jordan.

Departure of foreign vehicle to Jordan:

In relation to a foreign vehicle departing to Jordan, certifications of its stay in Israel must be produced to the Customs, including the M.B.161 issued for it upon its initial entry to Israel.

Entry into Israel of a foreign vehicle:

Entry of the vehicle will be permitted on the following conditions:

- \* A valid vehicle license and in the driver's name (translated into English)
- \* International driving license
- \* Valid insurance for the period of the stay (this can be purchased on the spot).

**E. Cargo**

Trading Procedures:

1. Imports:

1. The importer or his representative must forward to the Customs Offices at the border crossing, the import inventory and attachments, during the evening prior to the arrival of the goods.
2. Passage of goods is carried out by the back-to-back B.T.B. method. Passage of cargo will be allowed under the door-to-door D.T.D method, by means of an Israeli lorry only.
3. Exceptional import cargoes: you are advised to consult with the Customs prior to undertaking the import in order to prevent unnecessary delays.
4. Imported goods may be stored (prior to their release from Customs) by prior arrangement with personnel of the Airports Authority (Night Storage) subject to presentation of the import inventory list form.

2. Exports:

1. Exporting is carried out by the B.T.B. (back-to-back) method or by direct D.T.D. (door-to-door) transit by Israeli lorry.
2. Departure to Jordan of Israeli lorry: the driver must produce all the obligatory forms to the Customs at the time of departure of a private vehicle.
3. The export inventory list form and attachments are to be presented to the Customs at or about the time of the arrival of the goods at the crossing.

**Important: A lorry that has left for Jordan must return to Israel before 18.00 (Sundays-Thursdays).**

3. Transit:

1. Transit is carried out only by the back-to-back - B.T.B. - method. Transportation from/to the ports will be carried out on Israeli lorries only.
2. The inventory list form and attachments are to be presented to the Customs during the previous evening.
3. A possibility exists of overnight storage at the crossing point by prior arrangement with the Airports Authority.

## **SHEIKH HUSSEIN BORDER CROSSING (ALLENBY BRIDGE)**

The crossing between Israel (Judea and Samaria) and Jordan serves for the passage of travelers, private vehicles (holders of special approvals) and cargoes.

**Important: The crossing serves the Palestinian population and East Jerusalem, tourists, diplomats and international organizations only.**

### **A. Customs Operating Days and Times at the crossing:**

Times	Days	Terminal
08.00-24.00 08.00-15.00	Sunday-Thursday Friday-Saturday	Travelers
08.00-20.00 Closed	Sunday-Thursday Friday-Saturday	Cargo
0.800-22.00 08.00-13.30	Sunday-Thursday Friday-Saturday	Vehicles

### **Public Holidays and Festival Eves:**

Owing to changes in the operating times on public holidays and on the eve of religious festivals, applicants are requested to watch out for announcements of the Airports Authority as regards changes in the operating timetables.

### **B. Officials at the King Hussein Border Crossing (Allenby Bridge)**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Shmuel Alfassa	Customs Manager at the Crossing	02-9406555	02-9944359
Roni Nachmani	Cargoes Manager	02-6330565	02-9943976
Eyal Ben-Ami	Traveler Halls Manager	02-9406550	02-6668862

**In relation to rights and obligations upon entry and departure of travelers and vehicles, study is recommended of the Customs Guide for the Traveler Via the Land Border Crossings.**

### **C. Transit of Travelers:**

#### **Travelers entering Israel:**

A traveler returning from Jordan shall make a customs declaration as to goods that he has brought with him that are liable for customs and as to moneys in excess of 2,000 Jordanian dinars (including checks).

## Rights of those returning to Israel:

### General:

- A traveler returning after a stay of up to three days, is not entitled to an exemption.
- A traveler returning after a stay of more than three days is entitled to an exemption of up to a value of 200 US dollars.

### Your attention is drawn to the following:

**In relation to rights and obligations upon entry and departure of travelers and vehicles, study id recommended of the Customs Guide for the Traveler Via the Land Border Crossings.**

### **For your convenience, we wish to draw your attention to the following main points:**

A traveler who has with him items of the categories and quantities specified below, may go through the Green Channel:

- \* Clothing (not furs), footwear and personal toiletries - of such categories and quantities as are usually brought in, in a traveler's hand luggage.
- \* Alcoholic beverages - wine up to 2 liters, and another alcoholic beverage up to 1 liter, (for every traveler over 18).
- \* Cosmetics with an alcoholic content - up to 1/4 liter per traveler.
- \* Tobacco of all forms - of not exceeding 250 grams in weight or cigarettes - up to 200 cigarettes in one pack.
- \* Other items (gifts) - not specified above, for personal use or as a gift for another person, whose value does not exceed \$200 (per passenger from aged 2 and upwards). As part of this amount, types of food can be brought in whose total weight is up to 3 kilograms, provided that the weight of each type of food does not exceed 1 kilogram.

**The exemption is personal for each traveler and it will not be possible to combine the rights of several travelers and enjoy the benefit of an exemption in respect of a product the value of which exceeds \$200.**

**An item, the value of which exceeds \$200, will be liable for payment of the full amount of taxes.**

## **D. Courier Services:**

### Outgoing:

The courier company will make a customs declaration in accordance with the courier services procedure as required by virtue of the nature of the outgoing cargo and attaching the relevant documents.

### Incoming:

The courier company will make a customs declaration in accordance with the courier services procedure as required by virtue of the nature of the incoming cargo and attaching the relevant documents.

The courier company will differentiate between the exempt packages (a green tag) and the packages that are liable for tax (a red tag).

**Important: For further information about the courier services procedure, you are kindly requested to contact the Supervisors at the border crossing.**

## **E. Vehicles in possession of special certifications (approvals):**

### Departure of a Palestinian Vehicle to Jordan:

A vehicle owner may depart for Jordan with his vehicle subject to furnishing the following documents:

- A vehicle license in his name (if the vehicle is not registered in his name he must present a notarized power of attorney signed by the original owner/s of the vehicle permitting him to depart abroad with the vehicle).
- A valid national driving license.
- An English translation of the vehicle license.

### **Important: A vehicle that has been attached by the Tax Authorities will not be permitted to leave for Jordan.**

The driver of the vehicle shall make a report to the customs of any repairs or improvements made to the vehicle in Israel.

### Entry of Palestinian Vehicle to Israel:

In respect of a Palestinian vehicle returning from Jordan there shall apply to the driver and to his passengers the rules that apply to the entry of a traveler into Israel in all matters pertaining to the duty of reporting purchases that are not personal baggage and beyond the exemption to which the traveler is entitled.

The driver of the vehicle shall make a report to the customs of any repair or improvement carried out to his vehicle in Jordan and as to moneys in excess of 2,000 Jordanian Dinars.

### Departure of Foreign Vehicle to Jordan:

In respect of a foreign vehicle departing for Jordan there shall be produced to the customs, certifications as to its stay in Israel including M.B. 161 issued in respect of it upon its initial entry into Israel.

### Entry of Foreign Vehicle into Israel:

Entry of the vehicle will be permitted on the following conditions:

- A valid vehicle license and in the name of the driver (if the vehicle does not belong to him, the driver must present a notarized power of attorney from the owner/s permitting him to use the vehicle including its departure abroad).
- International driving license.
- Compulsory third party insurance valid in Israel.

## **F. Cargoes**

### Trading Procedures:

#### 1. Imports

- \* The importer or his representative must forward to the customs offices at the border crossing the import inventory list and attachments to it, 24 hours prior to arrival of the goods (it can be forwarded by fax).

- \* In principle, the passage of goods is carried out under the back-to-back B.T.B. method and in special cases and with prior approval, the passage of goods may be carried out by the door-to-door D.T.D. method or by the door to destination D.T.P. method.
- \* In special cases which have been approved the empty lorry must return to Jordan before 16:30.

## 2. Exports

The exporting is carried out only by the back-to-back B.T.B. method.

- \* The export inventory list and attachments shall be presented to the customs at or about the time of the arrival of the goods at the border crossing.

## **NITZANA INTERNATIONAL BORDER CROSSING**

The crossing between Israel and Egypt, serving as a cargo crossing only.

### **A. Operational Days and Times of the Customs at the Crossing**

Times	Days	Terminal
08.30-16.30 Closed	Sunday-Thursday Friday, Saturday and Festivals	Cargo

#### **Public Holidays and Eves of Religious Festivals:**

Owing to changes in the hours of operation on public holidays and on the eve of religious festivals, the travelling public are requested to watch out for announcements of the Airports Authority in relation to changes in the operating timetables.

### **B. Officials Stationed at the Nitzana Border Crossing**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Meir Shunik	Nitzana Customs Manager	08-6831100	08-6831109
Shmuel Eitan	Assessor Staff Supervisor	08-6831111	08-6831109

### **C. Cargoes**

#### **Trading Procedures:**

##### **1. Imports**

- \* The importer or his representative must forward to the customs offices at the border crossing, the import inventory list and attachments to it, during the evening prior to arrival of the goods (it can be forwarded by fax).
- \* In principle the passage of goods is carried out under the back to back B.T.B. method only.
- \* Imported goods can be stored (prior to release from customs) by prior arrangement with the Airports Authority personnel (overnight storage).

##### **2. Exports**

- The exporting is carried out only by the back-to-back B.T.B. method.
- The export inventory list and attachments shall be presented to the customs at or about the time of the arrival of the goods at the border crossing.

##### **3. Transfer of Moneys:**

Under the Prohibition of Money Laundering Law, a reporting duty to the Customs Authority at the border crossing. applies to the entry/exit of money in excess of NIS 100,000.



### **YITZHAK RABIN BORDER CROSSING (ARAVA)**

The border crossing between Israel and Jordan serving as a transit for travelers, private vehicles and cargo.

#### **A. Customs Operating Days and Times at the Border Crossing**

Terminal Days and Times

Times	Days	Terminal
06.30-20.00 08.00-20.00	Sunday-Thursday Friday-Saturday	Travelers and private vehicles
08.00-18.00 Closed	Sunday-Thursday Friday-Saturday and Festivals	Cargo

#### **Public Holidays and Eves of Religious Festivals:**

Owing to changes in the hours of operation on public holidays and on the eve of religious festivals, the travelling public are requested to watch out for announcements of the Airports Authority in relation to changes in the operating timetables.

#### **B. Officials Stationed at the Yitzhak Rabin Border Crossing**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Edith Harush	Manageress of Customs and VAT- Eilat	08-6383888	08-6374146
Nadav Shaltiel	Border Crossing Customs Manager	08-6300400	08-6300411

#### **C. Transit of Travelers:**

##### **Departure of Traveler to Jordan:**

A traveler departing for Jordan shall make a customs declaration as to valuables that are part of his personal luggage and as to moneys in excess of 100,000 New Shekels.

##### **Entry of Traveler into Israel:**

A traveler returning from Jordan shall make a customs declaration as to goods that are liable for tax that he has brought with him and as to moneys in excess of 100,000 New Shekels.

##### **Rights of Returnees to Israel:**

###### **General:**

- A returning traveler after having stayed for up to three days, is not entitled to an exemption.

- A returning traveler who has stayed for more than three days is entitled to exemption of up to a value of 200 US Dollars.

**For your convenience we would kindly draw your attention to the following main points:**

A traveler may pass through the Green Channel who is carrying with him items of the categories and quantities detailed below:

- \* Clothing (not furs), footwear and personal toiletries - of the categories and quantities that is usual to bring in as a travelers hand luggage.
- \* Alcoholic beverages - up to two liters of wine, and one other alcoholic beverage up to one liter (for every traveler over the age of 18).
- \* Cosmetics with alcoholic content - up to 1/4 of a liter for each traveler.
- \* Tobacco in all its forms of a weight that does not exceed 250 grams or cigarettes - up to 200 cigarettes in one pack.
- \* Other items (gifts) - not specified above, either for personal use or as a gift to another, the value of which does not exceed \$200 (for every traveler aged 2 and above). As part of this amount categories of food may be imported whose total weight is up to 3 kilograms, provided that the weight of each category of food shall not exceed 1 kilogram.

**The exemption is personal for each traveler and it will not be possible to combine rights of several travelers and enjoy the benefit of an exemption in respect of a product whose value exceeds \$200.**

**An item valued in excess of \$200 will be charged with the full amount of the taxes.**

**D. Vehicles:**

Departure of Israeli vehicle for Jordan:

A vehicle owner may depart for Jordan with his vehicle subject to furnishing the following documents:

- Vehicle license in his name (if the vehicle is not registered in his name he must present a notarized power of attorney signed by the original owner/s of the vehicle permitting him to leave for abroad with his vehicle).
- A valid national driving license .
- An English translation of the vehicle license (the vehicle license can be translated into English at the MEMSI Offices at the border crossing).

**Important: An attached vehicle will not be permitted to leave for Jordan. The driver of the vehicle shall make a report to the customs of repairs or improvements carried out to the vehicle in Israel.**

Entry of Israeli Vehicle into Israel:

In respect of an Israeli vehicle returning from Jordan the same rules shall apply to the driver and to his passengers as apply in relation to entry of a traveler into Israel in all matters pertaining to the obligation of reporting purchases that are not personal luggage and are beyond the exemption to which the traveler is entitled.

The driver of the vehicle shall make a report to the customs of any repair or improvement made to his vehicle in Jordan.

#### Departure of Foreign Vehicle to Jordan:

In respect of a foreign vehicle departing to Jordan, there shall be produced to the customs, certifications of its stay in Israel including M.B. 161 issued in respect of it upon its initial entry into Israel.

#### Entry of Foreign Vehicle into Israel:

Entry of the vehicle will be permitted on the following conditions:

- A valid vehicle license and in the name of the driver (if the vehicle does not belong to him, the driver must present a notarized power of attorney from the owner/s permitting him to use the vehicle including departure for abroad).
- International driving license.
- Comprehensive and compulsory insurance.

#### **E. Cargoes:**

Trading procedures:

##### 1. Imports:

- \* The importer or his representative must make a report to the customs 48 hours in advance, of intention to import, the import inventory list and attachments shall be submitted to the customs at or about the time of the arrival of the goods at the border crossing.
- \* In principle, transfer of the goods is carried out under the back-to-back B.T.B. method and in special circumstances and with prior approval, it is possible to effect such transfer by the door-to-door D.T.D. method.
- \* With regard to exceptional import cargoes, and owing to the security restrictions, it is recommended that you consult with the customs with a view to avoiding unnecessary delays in completing the import of goods.

##### 2. Exports:

- \* Exporting takes place by the back-to-back B.T.B. method or by direct door-to-door D.T.D. transfer by an Israeli lorry.
- \* Departure of Israeli lorry to Jordan: The driver must present the necessary documents to the customs when departing in a private vehicle (see Section D).
- \* The export inventory list and attachments shall be submitted to the customs at or about the time of arrival of the goods at the border crossing.

**Important: a lorry that has left for Jordan must return to Israel before 18:30.**

##### 3. Transit:

- Transit occurs under the back-to-back B.T.B. method only.
- Transit cargoes shall be moved in an accompanied convoy to the seaports.

- Notwithstanding the above, an Israeli lorry being driven by a driver who is former military personnel and with no criminal record may be exempted from driving in an accompanied convoy.
- The inventory list and attachments shall be submitted to the customs at or about the time of arrival of the goods at the crossing point.

## **TABA INTERNATIONAL BORDER CROSSING**

A border crossing between Israel and Egypt, serving the transit of travelers and private vehicles only.

### **A. Operational Days and Times of the Customs at the Crossing**

Times	Days	Terminal
24 hours	Sunday-Saturday	Travelers and private vehicles

### **Public Holidays and Eves of Religious Festivals:**

Owing to changes in the hours of operation on public holidays and on the eve of religious festivals, the travelling public are requested to watch out for announcements of the Airports Authority in relation to changes in the operating timetables.

### **B. Officials Stationed at the Taba Border Crossing**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Edith Harush	Manageress of Customs and VAT - Eilat	08-6383888	08-6374146
Shlomi Mazliach	Border Crossing Customs Manager	08-6360500	08-6360507

**In relation to the rights and obligations upon entry and departure of travelers and vehicles, it is recommended that a study should be made of the Customs Guide for the Traveler Via the Land Border Crossings.**

### **C. Transit of Travelers:**

#### **Departure of Traveler for Egypt (Sinai):**

A traveler departing for Egypt shall make a customs declaration as to valuable items that are part of his personal luggage and as to moneys in excess of 100,000 New Shekels. Entry of traveler into Israel:

A traveler returning from Egypt shall make a customs declaration as to goods that are liable to tax, which he has brought with him, and as to moneys in excess of 100,000 New Shekels.

#### **The Rights of Persons Returning to Israel:**

General:

- A returning traveler who has stayed for up to 3 days is not entitled to an exemption.
- A returning traveler who has stayed for more than 3 days is entitled to an exemption of a value of up to 200 US Dollars.

Your attention is drawn to the following:

**In relation to the rights and obligations upon entry and departure of travelers and vehicles, it is recommended that a study should be made of the Customs Guide for the Traveler Via the Land Border Crossings.**

**For your convenience we would kindly draw your attention to the following material points:**

A traveler may pass through the Green Channel who is carrying with him items of the categories and quantities detailed below:

- \* Clothing (not furs), footwear and personal toiletries - of the categories and quantities that is usual to bring in as a travelers hand luggage.
- \* Alcoholic beverages - up to two liters of wine, and one other alcoholic beverage up to one liter (for every traveler over the age of 18).
- \* Cosmetics with alcoholic content - up to 1/4 of a liter for each traveler.
- \* Tobacco in all its forms of a weight that does not exceed 250 grams or cigarettes - up to 200 cigarettes in one pack.
- \* Other items (gifts) - not specified above, either for personal use or as a gift to another, the value of which does not exceed \$200 (for every traveler aged 2 and above). As part of this amount categories of food may be imported whose total weight is up to 3 kilograms, provided that the weight of each category of food shall not exceed 1 kilogram.

**The exemption is personal for each traveler and it will not be possible to combine rights of several travelers and enjoy the benefit of an exemption in respect of a product whose value exceeds \$200.**

**An item valued in excess of \$200 will be charged with the full amount of the taxes.**

#### **D. Vehicles:**

Departure of Israeli vehicle for Egypt:

A vehicle owner may depart for Egypt with his vehicle subject to furnishing the following documents:

- Vehicle license in his name (if the vehicle is not registered in his name he must present a notarized power of attorney signed by the original owner/s of the vehicle permitting him to leave for abroad with his vehicle).
- A valid national driving license .
- An English translation of the vehicle license (the vehicle license can be translated into English at the MEMSI Offices at the border crossing).

**Important: a vehicle which has been attached by the tax authorities will not be permitted to leave for Egypt.**

The driver of the vehicle shall make a report to the customs of repairs or improvements carried out to the vehicle in Israel.

#### Entry of Israeli Vehicle into Israel:

In respect of an Israeli vehicle returning from Egypt the same rules shall apply to the driver and to his passengers as apply in relation to entry of a traveler into Israel in all matters pertaining to the obligation of reporting purchases that are not personal luggage and are beyond to the exemption to which the traveler is entitled.

The driver of the vehicle shall make a report to the customs of any repair or improvement made to his vehicle in Egypt.

#### Departure of Foreign Vehicle to Egypt:

In respect of a foreign vehicle departing to Egypt, there shall be produced to the customs, certifications of its stay in Israel including M.B. 161 issued in respect of it upon its initial entry into Israel.

#### Entry of Foreign Vehicle into Israel:

Entry of the vehicle will be permitted on the following conditions:

- A valid vehicle license and in the name of the driver (if the vehicle does not belong to him, the driver must present a notarized power of attorney from the owner/s permitting him to use the vehicle including departure for abroad).
- International driving license.
- Comprehensive and compulsory insurance.

**Important: the importation of animals (pets) requires approval from the relevant authorities including certification from the District Veterinary Surgeon of the Ministry of Agriculture.**

For further information with regard to the removal of animals, the supervisor at the border crossing should be contacted.

## **INTERNATIONAL MILITARY BORDER CROSSINGS**

### **THE ROSH HANIKRA INTERNATIONAL MILITARY BORDER CROSSING**

Transit between Israel and Lebanon, serving as a civilian crossing and for U.N. personnel (UNIFIL) and UNTSO personnel, vehicles and cargoes.

#### **A. Customs Operating Days and Times at the Crossing:**

Sundays - Thursdays from 07.30 to 16.00.

#### **B. Officials Stationed at the Rosh Hanikra Border Crossing:**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Hanno Nazir	Supervisor of projects and the northern border crossings	04-9823451	04-9827595
Shlomi Nissim	Senior trained examiner (head of department)	04-9823451	04-9827595

#### **C. Trading Procedures:**

Exports:

- The exportation shall be arranged 48 hours in advance in coordination with the customs at the border crossing.
- The export inventory list and attachments shall be submitted to the customs at or about the time of the arrival of the goods at the border crossing.

#### **D. Transfer of Moneys:**

Under the Prohibition of Money Laundering Law there is a duty of making a report to the customs authorities at the border crossing as to **the entry/exit** of money in excess of 100,000 New Shekels.

## **THE KUNEITRA INTERNATIONAL MILITARY BORDER CROSSING**

A crossing between Israel and Syria, serving the UN Force - UNDOF and UNTSO personnel, vehicles and cargoes.

The border crossing also serves for the transit of the Druze residents of the Golan Heights for the purposes of study (students), pilgrims (Sheikhs) and family reunions (marriages - brides). The border crossing is coordinated by the Ministry of the Interior and the IDF.

There are existing UN Camps on both sides of the border on the Golan Heights. Pedestrian, vehicular transit is available between the camps and also cargoes under custom's supervision.

### **A. Customs Operating Days and Hours at the Border Crossing:**

Times	Days	Terminal
07.00-17.00	Sunday-Friday	Travelers and private vehicles
07.00-17.00	Saturday	
07.00-15.00	Sunday-Thursday Friday-Saturday	Cargoes Closed

Activities must be coordinated with the customs' personnel at the border crossing

### **B. Officials Stationed at the Kuneitra Border Crossing:**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Hanno Nazir	Supervisor of projects and the northern border crossings	04-9823451	04-9827595
Moshe Levi/Shimon Levi	Senior trained examiner (Head of Department)	04-6850462	04-6850454

### **C. Trading Procedures:**

#### Export:

- Exporting is to be coordinated 24 hours in advance with the customs at the border crossing.
- The export inventory list and attachments shall be submitted to the customs at or about the time of arrival of the goods at the border crossing.

#### **D. Transit of Travelers:**

##### Departure of Traveler to Syria:

A traveler departing to Syria shall make a customs declaration as to valuable items that are part of his personal luggage and as to moneys in excess of 100,000 New Shekels.

##### Rights of Persons Returning to Israel:

Residente of the Golan Heights returning to Israel after a prolonged stay, are entitled to exemption as detailed below:

- A traveler returning after a stay of up to three days is not entitled to a tax exemption.
- A traveler returning after a stay of more than three days is entitled to a tax exemption up to a value of 200 US Dollars.

Your attention is drawn to the following:

**In relation to obligations and rights upon entry and departure of travelers and vehicles it is recommended that you study the Customs Guide for the Traveler Via the Land Border Crossings.**

##### **For your convenience we would kindly draw your attention to the following material points:**

A traveler may pass through the Green Channel who is carrying with him items of the categories and quantities detailed below:

- \* Clothing (not furs), footwear and personal toiletries - of the categories and quantities that is usual to bring in as a travelers hand luggage.
- \* Alcoholic beverages - up to two liters of wine, and one other alcoholic beverage up to one liter (for every traveler over the age of 18).
- \* Cosmetics with alcoholic content - up to 1/4 of a liter for each traveler.
- \* Tobacco in all its forms of a weight that does not exceed 250 grams or cigarettes - up to 200 cigarettes in one pack.
- \* Other items (gifts) - not specified above, either for personal use or as a gift to another, the value of which does not exceed \$200 (for every traveler aged 2 and above). As part of this amount categories of food may be imported whose total weight is up to 3 kilograms, provided that the weight of each category of food shall not exceed 1 kilogram.

**The exemption is personal for each traveler and it will not be possible to combine rights of several travelers and enjoy the benefit of an exemption in respect of a product whose value exceeds \$200.**

**An item valued in excess of \$200 will be charged with the full amount of the taxes.**

#### **E. Transit of Moneys:**

Under the Prohibition of Money Laundering Law there is a duty of reporting to the Customs Authorities at the border crossing, in respect of the entry/removal of money in excess of 100,000 New Shekels.

**INTERNAL CROSSING POINTS - TAXES AUTHORITY**  
**ADMINISTERED (TAA)**

**TAA IN JUDEA AND SAMARIA INCLUDES THE JERUSALEM PERIMETER -**  
**THE MANAGEMENT OFFICES AT THE SHAAR EFRAIM CROSSING POINT**

**TAA JUDEA AND SAMARIA**

Corresponding with the route of the Green Line between Israel and Judea and Samaria, a security barrier has been erected which principally constitutes an effective security buffer zone. The security barrier contains crossing points which serve both the Israeli population and the Palestinian population. The crossing points along the length of the line are under the authority of the Ministry of Defense Crossing Points Authority and the Crossing Points along the Jerusalem Perimeter are under the Authority of the Ministry of Public Security.

The Taxes Authority has established a Taxes Authority Administration for the Judea and Samaria Region (hereinafter: "TAA"), and has stationed permanent employees at the back-to-back Crossing Points and mobile teams at the Israeli crossings and along the length of all the crossings, with a view to exercising supervision and control over implementation and enforcement of the laws for which the Taxes Authority is responsible.

Officials Stationed at the Judea and Samaria TAA:

Name and Surname	Position Held	Telephone Number	Facsimile Number
Yuval Peled	Senior Field Manager TAA Judea and Samaria	09-8781966	09-8782153

**The following is a list of the back-to-back Crossing Points which serve for the transit of goods that either originate from or its destination is to the Territories of the Palestinian Authority:**

Gilboa Crossing Point  
Shaar Ephraim Crossing Point  
Ofer Crossing Point

Customs Operating Days and Times at the Goods Crossing Points

Times	Days	Terminal
07.00-16.00 (Shaar Ephraim)	Sunday-Thursday	Back to back transit
07.30-16.30 (Ofer)		
08.00-16.00 (Gilboa)		
08.00-12.00	Friday	
Closed	Saturday	

12 Israeli Crossing Points exist along the length of the fence, being Crossing Points serving the residents of the Israeli settlements in the Territories (24 hours).

The following is a list of the Israeli Settlement Crossing Points:

1. The Beka'a Crossing
2. Rihan Crossing
3. Eliyahu Crossing - Tzomet Haperot
4. Shomron Crossing - Trans-Samaria
5. Oferim Crossing - Rantiss
6. Nili Crossing - Naalin
7. Maccabim Crossing - Modi'in
8. Bachurim Crossing - Hezmeh
9. Adumin Crossing - El Za'im
10. 443 Crossing
11. Mitzpeh Shalem
12. Ta'anim Crossing
13. Shafet Crossing
14. Tsafin Crossing

**Important: An absolute prohibition applies to the transfer of goods originating in or the destination of which is to the Palestinian Authority through the Israel Control Points.**

Trading Procedures:

Transfer of goods from an Israeli dealer to a Palestinian dealer ("I" sales invoice):

- The dealer shall present to the TAA Official, an "I" invoice or the consignment note.
- The aforementioned documentation must be complete in all its details as is required by Law.
- The dealer must pass through the TAA Offices upon his entry (prior to unloading) and before his departure (conclusion of unloading) at the goods crossing point.

Transfer of goods from an Israeli importer (direct from the importer) to a Palestinian dealer:

- The Israeli importer must declare in the import affidavit that the destination of the goods is the Territories of the Palestinian Authority.
- The import inventory list shall bear an autonomy code.
- Upon arrival of the goods at the goods crossing point the same conditions shall apply to them as apply to the transfer of goods from an Israeli dealer to a Palestinian dealer.

Transfer of goods from Palestinian dealer to Israel ("P" sales invoice):

- The Palestinian dealer must arrive at the goods crossing point with a "P" Invoice only, which shall be fully complete with all the details required in accordance with the instructions relating thereto.
- The recipient of the goods shall load up the goods as far as approved by the TAA.
- The recipient of the goods must attend at the TAA offices before his departure from the terminal.

Transfer of goods from Palestinian dealer from Judea and Samaria to a Palestinian dealer from the Gaza Strip:

- The Palestinian dealer is to attend at the goods crossing point with the goods, and either an invoice or a consignment note containing details of the goods and the addressee including the Dealer Number in the Palestinian Authority.
- Employees of the TAA shall initiate movement in the system of monitoring of cargoes and shall provide the driver of the carrier with a copy thereof for the Kerem Shalom crossing.
- The goods must arrive at the Kerem Shalom crossing on the same day.

**TAA GAZA DISTRICT INCLUDING THE JUDEA REGION - THE MANAGEMENT OFFICES AT THE TARKUMIA CROSSING POINT**

Gaza District TAA is responsible for managing the back-to-back crossings and the Israeli crossings in the Judea District, including crossing points in the Southern section of the Jerusalem perimeter (Hussain, Jibaa and the Tunnels) and the crossing points at the Gaza Strip perimeter (Kerem Shalom and Erez).  
The TAA Management is located at the Tarkumia crossing.

**A. Officials stationed at Gaza District TAA**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Haziz Gil	Senior TAA Gaza Field Manager	02-9991366	02-6668928
Avi Vazana	Projects Supervisor (Appraisal)	02-9991366	02-6669897

**Tarkumia Crossing Point:**

"Tarkumia" back-to-back crossing, the crossing serves for the passage of cargoes between Judea and Samaria and Israel and vice versa, and between Judea and Samaria and the Gaza District.

**Customs Operating Days and Times at the Tarkumia Crossing Point**

Times	Days	Terminal
06.45-19.00	Sunday-Thursday	Back to back transit
Closed	Friday	
Closed	Saturday	

**B. Officials stationed at the Tarkumia Crossing Point**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Haziz Gil	Senior TAA Gaza Field Manager	02-9991366	02-6668928
Avi Vazana	Projects Supervisor (Appraisal)	02-9991366	02-6669897
Alon Atiyeh	Examiners' Coordinator	02-9991366	02-6668988

**There are two crossings along the length of the fence surrounding the Gaza Strip:**

**1. The Erez Crossing** - a crossing for travelers and personnel of International Organizations and Diplomats from Israel to the Gaza Strip and vice versa. The Crossing is managed by The Ministry of Defense Crossings Authority. The main customs activity is enforcement of the Prohibition of Money Laundering Law.

### **A. Customs Operating Days and Times at the Erez Crossing Point**

Times	Days	Terminal
06.00-22.00	Sunday-Thursday	Transit of travelers
Closed	Friday-Saturday	

### **B. Officials stationed at the Erez Crossing Point**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Haziz Gil	Senior TAA Gaza Field Manager	02-9991366	02-6668928
Yehuda Raziel	Senior Supervisor of Appraisal Team	08-6845455	08-6842489

These are special designated crossing points and it is quite possible that their designation will be changed in the future, either by reduction of or an expansion of their sectors of activity.

2. **Kerem Shalom Border Crossing** - the crossing was established as an alternative crossing to the Rafiah Crossing which was vacated during the disengagement from the Gaza Strip.

The crossing serves as an internal crossing point between Israel and Gaza, and as a crossing point for the import and export of goods to and from Gaza via the State of Israel.

### **A. Customs Operating Days and Times at the Crossing**

Times	Days	Terminal
06.30-18.00	Sunday-Thursday	Cargoes
As the need arises	Friday	
Closed	Saturday	

Any activity at the crossing must be coordinated in advance with the Customs Offices with a view to fixing the date and time and determining the process.

### **B. Officials stationed at the Kerem Shalom Border Crossing**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Haziz Gil	Senior TAA Gaza Field Manager	02-9991366	02-6668928
Avi Vazana	Project Supervisor (Appraisal)	02-9991366	02-6669897
Akiva (Aki) Shavit	Examiners' Coordinator	08-9922687	09-9921715

### **TAA Gaza is also responsible for the following crossings:**

#### **A. The crossings in the South of the Jerusalem perimeter:**

The crossings serve for the transit of the Israeli population from both sides of the Green Line, including transit of Israeli goods to the Israeli settlements.

The Jibaa and Tunnels Crossings facilitate limited passage of goods of the stone and textile category for the Palestinian Authority.

- \* Tunnels: via Haavot
- \* Hussain: Beitar
- \* Jibaa: Nativ HaLamed Hei
- \* Ein Yael

**B. The Judea Sector Crossings:**

Meitar - A crossing serving for the transit of the Israeli population from both sides of the Green Line, including passage of Israeli goods to the Israeli settlements.

Metzukei Dargot - A crossing serving the transit of the Israeli population from both sides of the Green Line, including passage of Israeli goods to the Israeli settlements.

**A. Customs Operating Days and Times at the Meitar Crossing Point**

Times	Days	Terminal
07.00-16.00	Sunday-Thursday	Cargoes
Closed	Friday-Saturday	

**B. Officials stationed at the Meitar Crossing Point**

Name and Surname	Position Held	Telephone Number	Facsimile Number
Haziz Gil	Senior TAA Gaza Field Manager	02-9991366	02-6668928
Yehuda Adi	Examiners' Coordinator	08-9979086	08-9971674

**Trading Procedures:**

Passage of goods from an Israeli Dealer to a Palestinian Dealer ("1" Sales Invoice):

- The Dealer shall present to the TAA official, either an "1" invoice or the consignment note.
- The aforementioned documentation must be complete in all its details, according to the legal requirements.
- The Dealer must attend at the TAA offices upon his entry (prior to unloading), in the event of the loading of Palestinian goods he must proceed via the TAA offices on his way out, but if Palestinian goods are not being loaded, he need not proceed via the TAA offices.

Transfer of goods from an Israeli Importer (direct from importation) to a Palestinian Dealer:

- The Israeli Importer must make a declaration in the Importer's Affidavit that the destination of the goods is the territories of the Palestinian Authority.
- The import inventory list shall bear an autonomy code.
- Upon arrival of the goods at the crossing, the same conditions shall apply to them as those relating to transfer of goods from an Israeli Dealer to a Palestinian Dealer.

Transfer of goods from a Palestinian Dealer to Israel ("P" purchase invoice):

- The Palestinian Dealer will arrive at the back-to-back crossing with a "P" invoice only, which shall be completed with all the necessary details in accordance with the instructions in relation thereto.
- The recipient of the goods must attend at the TAA offices before his departure from the terminal.

Transfer of goods from a Palestinian Dealer from Judea and Samaria to a Palestinian merchant from the Gaza Strip:

- The Palestinian Dealer must attend at the goods crossing point with the goods and either an invoice or consignment note containing details of the goods and the addressee, including the Dealer Number in the Palestinian Authority.
- Employees of the TAA shall initiate movement in the cargoes monitoring system.
- The goods must arrive at the Kerem Shalom Crossing on the same day.

Up-to-date as of May 2 2013.