

State of Israel

Ministry of Finance/ Customs and VAT Administration

Ref. 644111

Re: Release Procedure for Donations to IDF Soldiers

1. Objective

This directive is intended to regulate the release of donations to IDF soldiers following the security situation.

A. Donation of combat equipment

1. A party interested in donating combat equipment to IDF soldiers should contact the "Defense Donations" administration of The Ministry of Defense by the following means of contact: Tel (Multi-line) 073 353 8888, email address - Trumot_migun@mod.gov.il .

2. The administration will examine the application's compliance with the following cumulative conditions:

A. The goods are a indeed a **donation**

B. the goods are **combat equipment**

C. IDF **approves** the donation

If the donation meets the above cumulative conditions, a representative of the Ministry of Defense will submit an import declaration under the Ministry of Defense, the goods will be classified under conditional item 621 (not subject to import legalities and exempt from taxes with the exception of VAT) and will specify "**donation**" in the comments section for the shipment.

The goods will be released and the Ministry of Defense is in charge of their transportation to the site of the destination to be determined by the administration.

B. Donations other than combat equipment

A party interested in donating equipment to IDF that is not combat equipment, must contact the Defense Ministry's administration mentioned in section (A) (1) above, along with an explanatory letter that includes the following details:

1. The donating party

2. The complete and accurate list of goods including quantities and value.

After the application is reviewed by the administration, If the Ministry of Defense and the IDF approve the donation – the administration's approval will be forwarded by a representative of the MOD to Israel Customs representative Ms Rakefet Swissa by email - RakefetIs@taxes.gov.il in order to forward the request to the indirect tax coverage committee at the Ministry of Finance (hereinafter "the committee").

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www.taxes.gov.il

The committee will examine the approval of tax coverage based on the approval of the administration and in accordance with the criteria of the committee.

After the committee's approval, the receiving party or a representative on their behalf will submit an import declaration and the tax payment will be carried out by the Tax Authority's Finance Department from the committee's budget.

It should be clarified that the donations must meet the requirement of import legality.

3. Donation accompanied by a passenger (Red Lane)

A passenger arriving with a donation to the passenger hall must pass through the red lane. The customs inspector in the passenger hall will examine the request and after an examination of the goods the passenger will receive a delay certificate of delay and will be referred to the Ministry of Defense's Administration.

If the Ministry of Defense and the IDF approve the donation – the administration's approval will be forwarded by a representative of the MOD to Israel Customs representative Ms Rakefet Swissa by email - RakefetIs@taxes.gov.il in order to forward the request to the indirect tax coverage committee at the Ministry of Finance.

The committee will examine the approval of tax coverage based on the approval of the administration and in accordance with the criteria of the committee.

After the committee's approval, the receiving party or a representative on their behalf must submit an import declaration and the tax payment will be carried out by Finance Department of the Tax Authority from the committee's budget.

It should be clarified that the donations must meet the requirement of import legality.

D. Other Cases

Applications that that will be forwarded to the MOD Administration regarding goods that will not be released as a donation or demanded by the IDF, will be released in a normal procedure while complying with import legalities and subject to taxes applicable.

*Below are contact details of representatives of the competent authorities for the purpose of obtaining import legality certificates:

Competent Authority	Tel. Number	E-mail
Ministry of Economy and Industry	Call center - 074 7502360	Ms Sara Diamant Sara.Diamant@Economy.gov.il
Ministry of Communication	Call canter - *6621	requests@moc.gov.il Ms Yelena Baski baskisy@moc.gov.il
Ministry of Health	Call Center - *5400 Tel. 08-6241010	call.habriut@moh.health.gov.il