

Compendium of tax laws and legislations

Preferential Treatments & Legal and Administrative Texts

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Tax Preferential Treatments

Table 1: Compilation of exemptions and deductions on major taxes

TAX	TAX SUBCATEGORY	LEGAL TEXT LABEL	LEGAL TEXT	ARTICLE	ACTIVITY/SECTOR	BENEFICIARY GROUPS/BASE	EXEMPTION RATE	DEDUCTION RATE	PERIOD OF APPLICATION	EXPLANATION
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Education and related activities such as selling books, food provision, and sports activities	Universities, Schools, and education centers	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Medical and paramedical sector including all activities directly related to the sector, for instance revenues generated by parking or cafeteria of inside a medical facility	Non-profit hospitals, non-profit orphanages, non-profit shelters, non-profit nursing homes, non-profit medical centers, psychiatric hospitals	100%		Permanent	As long as the net profit is generated from private or public donations
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Cooperatives	Non-commercial cooperatives, syndicates, and agricultural cooperatives	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Agriculture	Private producers of agricultural products	100%		Permanent	As long as the products are not displayed or advertised in stores
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Aviation and maritime navigation	Aviation and maritime companies	100%		Permanent	As long as Lebanese companies are exempted from taxes in the country of origin
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Public sector	Public institutions and SOEs engaged in commercial activities	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Craft	Craft professions	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 87 issued on the 30/6/1977	Decree-law	5	Non-profit	Organizations and institutions that serve a public purpose	100%		Permanent	

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INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 35/1977	Decree-law	N/A	Social protection	Mutual funds	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	The code of money and credit no 13513/1963	Law	N/A	Banking	Central bank	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 45/1983 amended by the law no10 issued on the 15/11/2022	Decree-law	41	Holding activities	Holding companies			Permanent	Subject to a lumpsum tax of LBP 50 million
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 45/1983 amended by the law no10 issued on the 15/11/2022	Decree-law	42	Off-shore activities	Off-shore companies			Permanent	Subject to a lumpsum tax of LBP 50 million
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 705/2005	Law	41	Asset-based financing and securitizations	Any legal entity or fund	50%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 210/2000	Law		Activities undertaken by religious organizations, endowments, in addition to property management	Religious organizations	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	5	Industrial sector	Organizations undertaking industrial activities and re-investing their profits internally	50%		4 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 66 issued on the 8/11/2017	Law	48	Industrial sector	Companies located in industrial zones	100%		5 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 66 issued on the 8/11/2017	Law	48	Industrial sector	Companies located in industrial zones and introducing new products to the Lebanese market	100%		10 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 248/2014	Law		Industrial sector	Lebanese export companies	50%		Permanent	On the profit generated from products made in Lebanon
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 10 issued on the 15/11/2022	Law	26	all sectors	Companies located in special zones	100%		7 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 444/2002 and decree no 167/2017	Law		Environment	Companies undertaking activities that serves the protection of the environment	10-50%		9 years	

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INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 10 issued on the 15/11/2022	Law		Industrial sector	Companies exporting products made in Lebanon	50-75%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	law no 6 issued on the 5/3/2020	Law	33	Industrial sector	Companies exporting products made in Lebanon	5%			
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 108 issued on the 30/6/1977	Decree-law		Banking	Specialized banks (industry, agriculture...)	100%		1st 7 years of its establishment	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Special laws	Law		Banking	Banks partially or fully owned by the public sector	100%			
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 93/192	Law		Banking	Banks mergers	100%			
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree no 9812/1968	Decree-law		Insurance	Insurance mergers	100%			
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 126/2019	Law		All sectors	Companies on capital gains resulting from mergers or split	100%			
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 66 issued on the 8/11/2017	Law	41	All sectors	SAL and SARL on capital gains resulting from the change of the legal status of the company	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 64 issued on the 20/10/2017	Law	13	Real estate	Professionals selling properties not considered as assets to the profession	100%		Permanent	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 10 issued on the 15/11/2022	Law	25	All sectors	Newly established companies employing Lebanese staff up to 80% of the total staff	100%		5 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 360/20021	Law	11 to 17	Technology and IT	SAL	50-100%		2-10 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree no 64 issued on the 26/10/2017	Decree-law	13	All sectors	Companies subject to the real profit method calculations on asset re-evaluation in case of non-liquidation	100%			

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INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree no 64 issued on the 26/10/2017	Decree-law	13	All sectors	Taxpayers re-investing capital gains to build houses for employees	100%		2 years	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 59/144	Decree-law	45	All sectors	Taxpayers using capital gains to finance losses		The amount used to finance losses		
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 45/1983	Decree-law		All sectors	Holding making capital gains from the selling of assets owned for more than two years				
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 45/1983	Decree-law		All sectors	Off-shore companies paying interests/dividends to non-residents				
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Decree-law no 45/1983	Decree-law		All sectors	Companies paying remunerations for non-residents for services provided outside Lebanon				
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on purchases of goods and services		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on rentals associated with the activity		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on interests resulting from loans contracted for the activity		100%		Interests due in the fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on salaries, wages, and related items		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on other general expenses		100%		Fiscal year during which the activity is taking place

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INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on paid other taxes, excluding personal taxes and income taxes		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on fixed and intangible asset depreciation		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on reserve				
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on donations				Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on defaulted debts		100%		
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on advertisement expenses				Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on revenues resulting from movable and fixed capital and assets		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	7	All sectors	Companies subject to the real profit method calculation on revenues resulting from selling assets		100%		Fiscal year during which the activity is taking place
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	16	All sectors	Companies subject to the real profit method calculation on losses of the previous fiscal year		100%	3 years	

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INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 10 issued on the 15/11/2022	Law	24	All sectors	Companies subject to the real profit method calculation on losses occurred during the fiscal year of 2020		100%	Extended 1 year	
INCOME TAX	Profit from industrial, commercial, and noncommercial professions	Law no 10 issued on the 15/11/2022	Law	27	All sectors	Taxpayers subject to the real and deemed profit methods on family deductions		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Religious activities	Clerics		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Diplomatic field	Foreign diplomats and employees in foreign embassies		100%	Permanent	Subject to the principle of reciprocity
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Military	Foreign military personnel based in Lebanon		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Military	Pension salaries of martyr's inheritors and injured		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	All sectors	Remunerations and salaries paid to victims of work-related accidents		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Agriculture	Farmers		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Domestic workers	Domestic workers		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Paramedical sector	Nurses		100%	Permanent	
INCOME TAX	Salaries and wages	Law no 10 issued on the 15/11/2022	Law	36	All sectors	Compensation for dismissal from service				
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	All sectors	Family allowances			Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	Paramedical sector	Midwives		100%	Permanent	
INCOME TAX	Salaries and wages	Income tax law - Decree law No 144 issued on the 12/6/1959	Decree-law	47	International organizations	UN staff		100%	Permanent	

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INCOME TAX	Salaries and wages	Law no 10 issued on the 15/11/2022	Law	32	Public sector	Pension salaries of public sector employees	100%		Permanent	
INCOME TAX	Salaries and wages	Law no 10 issued on the 15/11/2022	Law	38	All sectors	Salaries of those who suffered a permanent injury due to the Beirut port blast	100%		Permanent	
INCOME TAX	Salaries and wages	Law no 10 issued on the 15/11/2022	Law	59	All sectors	Wage earner		Daily deduction rate of LBP 125k		
INCOME TAX	Salaries and wages	Law no 10 issued on the 15/11/2022	Law		All sectors	Employed		Deduction ranging from LBP 37.5M to LBP 62.5M		
INCOME TAX	Salaries and wages	Decree-law no 46/1983	Decree-law		All sectors	Employed in offshore companies	100%		Permanent	
INCOME TAX	Revenues from movable capital	Income tax law - Decree law No 144 - issued on the 12/6/1959	Decree-law	71	All sectors	Amounts paid back to creditors and shareholders and not taken from the reserve line	100%		Permanent	
INCOME TAX	Revenues from movable capital	Income tax law - Decree law No 144 - issued on the 12/6/1959	Decree-law	71	All sectors	Capital increase financed from previous years' profit	100%		Permanent	
INCOME TAX	Revenues from movable capital	Law no 497/2003	Law		Public sector	Accounts of public sector entities	100%		Permanent	
INCOME TAX	Revenues from movable capital	Law no 79/2018	Law		Banking	Interbank deposits	100%		Permanent	
INCOME TAX	Revenues from movable capital	Decree-law no 45/1983	Decree-law		Holding activities	Distribution of profits generated from movable capital	100%		Permanent	
INCOME TAX	Revenues from movable capital	Decree-law no 45/1983	Decree-law		Holding activities	Interests on 3y+ loans contracted by holdings to the benefit of companies operating in Lebanon	100%		Permanent	
INCOME TAX	Revenues from movable capital	Decree-law no 45/1983	Decree-law		Off-shore activities	Profit distribution by offshore companies	100%		Permanent	
INCOME TAX	Revenues from movable capital	Decree-law no 45/1983	Decree-law		Off-shore activities	Interest and dividend revenues generated by offshore companies	100%		Permanent	

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INCOME TAX	Revenues from movable capital	Decree-law no 45/1983	Decree-law		Off-shore activities	Interest and dividend paid by offshore companies to non-residents	100%		Permanent	
INCOME TAX	Revenues from movable capital	Law no 10 issued on the 15/11/2022	Law		All sectors	Shareholders on selling their shares either to other shareholders or to relatives (parents or children)	50%		Permanent	
INHERITANCE TAX	N/A	Decree-law no 146 issued on the 12/6/1959	Decree-law	10	Inheritance	Bad debt, outstanding debt of a borrower in default, disputed rights	100%		Permanent	
INHERITANCE TAX	N/A	Decree-law no 146 issued on the 12/6/1959	Decree-law	11	Inheritance	Debts and funeral expenses	100%		Permanent	
INHERITANCE TAX	N/A	Decree-law no 146 issued on the 12/6/1959	Decree-law	14	Donations	Expenses associated with donations		100%	Permanent	
INHERITANCE TAX	N/A	Decree-law no 146 issued on the 12/6/1959	Decree-law		Inheritance	Shares of offshore companies	100%		Permanent	
INHERITANCE TAX	N/A	Law no 10 issued on the 15/11/2022	Law	56	Inheritance	Pension salaries, compensations for dismissal from service, personal belongings	100%		Permanent	
INHERITANCE TAX	N/A	Law no 10 issued on the 15/11/2022	Law	56	Inheritance	Deduction to relatives		Up to LBP 600M		
INHERITANCE TAX	N/A	Decree-law no 146 issued on the 12/6/1959	Decree-law	15	Inheritance	Direct beneficiaries of life insurance contracts provided that the original buyer is not Lebanese and non-resident at the same time	100%		Permanent	
INHERITANCE TAX	N/A	Law no 220 issued on the 29/5/2000	Law	88	Inheritance	Disabled successors		Additional deduction	Permanent	
INHERITANCE TAX	N/A	Decree no 46 issued on 12/6/1959	Decree	16	Donations	Donations from public entities	100%		Permanent	
INHERITANCE TAX	N/A	Decree no 46 issued on 12/6/1959	Decree	16	Donations	Donations from private entities		Up to LBP 1.6M	Permanent	
INHERITANCE TAX	N/A	Minister decision 12/2/1968	Decision		Inheritance	Compensations for dismissal from service	100%		Permanent	
INHERITANCE TAX	N/A	Minister decision 1/52 issued on the 21/1/2008	Decision		Inheritance	Inheritance of martyrs in the context of conflict with Israel	100%		Permanent	

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INHERITANCE TAX	N/A	Law no 115 issued on the 26/6/2010	law		Inheritance	Inheritance of the victims of the Ethiopian Airplane crash	100%		Permanent	
INHERITANCE TAX	N/A	Decree no 2083 issued on the 29/5/2009	Decree		Inheritance	Shares in offshore companies	100%		Permanent	
INHERITANCE TAX	N/A	Minister decision no 1/516 issued on the 17/4/2018	Decision		Inheritance	Inheritance of martyrs in the context of conflict with Israel	100%		Permanent	
INHERITANCE TAX	N/A	Law no 539 issued on the 24/7/1996	Law		Transfer of ownership	Properties transferred to the housing corporation	100%		Permanent	
INHERITANCE TAX	N/A	Law no 539 issued on the 24/7/1996	Law		Donations	Donations received by the housing corporation	100%		Permanent	
INHERITANCE TAX	N/A	Decree no 17199 issued on the 18/8/1964	Decree		Donations	Donations to cooperatives	100%		Permanent	
INHERITANCE TAX	N/A	Law no 210/2000	Law		Donations	Religious organizations	100%		Permanent	
INHERITANCE TAX	N/A	Law no 66 issued on the 8/11/2017	Law	53	Inheritance	Inheritance due prior to 13/10/1994	100%		Permanent	
INHERITANCE TAX	N/A	Law no 10 issued on the 15/11/2022	Law	16	Donations	Donations from public entities	100%		Permanent	
INHERITANCE TAX	N/A	Law no 10 issued on the 15/11/2022	Law	16	Donations	Donations from private entities		Up to LBP14.6M		
INHERITANCE TAX	N/A	Law no 185 issued on the 19/8/2020	Law		Inheritance	Inheritance of those who passed away in during the Beirut port blast	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Built properties owned by the government or municipalities	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Built properties owned by public institutions	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Built properties within farming and agriculture lands used for this purpose	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Built properties dedicated for religious practices	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Public cemeteries	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Orphanages, nursing homes	100%		Permanent	

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BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	hospitals and dispensaries facilities owned/managed by non-profit organizations	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Facilities including playgrounds owned by non-profit organizations	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Built properties owned by political parties, syndicates and orders, and other non-profit organizations	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	8	Properties	Facilities owned by foreign governments to host its offices and accommodate their diplomats	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law no 210/2000	Law		Properties	Built properties owned by religious organizations	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 3016 issued on the 25/3/1972	Law		Properties	Foreign diplomatic missions on facilities used to accommodate their staff for free in replacement of housing allowances	100%		Permanent	Subject to the principle of reciprocity
BUILT PROPERTY TAX	N/A	Law no 220 issued on the 29/5/2000	Law	87	Properties	Building accommodating disabled people holding a disability card	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law no 220 issued on the 29/5/2000	Law	91	Properties	Facilities of associations for the disabled	100%		Permanent	
BUILT PROPERTY TAX	N/A	Minister circular no 706/S1 issued on the 4/4/1968	Circular		Properties	Palestinian camps	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law no 114 issued on the 7/12/1991	Law		Properties	Facilities owned by Arab governmental and non-governmental organizations	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 2657 issued on the 12/9/1992	Decree		Properties	Facilities owned by the Union of Arab Banks	100%		Permanent	

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BUILT PROPERTY TAX	N/A	Decree no 4020 issued on the 14/9/1993	Decree		Properties	Facilities owned by the Arab Air Transport Union	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 6049 issued on the 1/12/1994	Decree		Properties	Facilities owned by the International Federation of the Red Cross and Red Crescent Societies	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 14128 issued on the 4/2/2005	Decree		Properties	Facilities owned by the Arab Union for Ocean carriers	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 18109 issued on the 16/11/2014	Decree		Properties	Facilities owned by the international union for Arab bankers	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree no 723 issued on the 2/10/2014	Decree		Industrial sector	Facilities owned by the Union for the Development of Industrial Exports	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree-law no 58 issued on the 21/6/1977	Decree-law		Properties	Built properties owned by cooperatives	100%		Permanent	
BUILT PROPERTY TAX	N/A	Decree-law no 52 issued on the 29/7/1983	Decree-law		Properties	Built properties owned by the judges' mutual fund	100%		Permanent	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	11	Properties	Shelters	100%		10 years	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	12	Properties	Brick roofed buildings		50%	10 years	Provided that it fulfills specific conditions
BUILT PROPERTY TAX	N/A	Law no 539 issued on the 224/7/1996	Law	16	Properties	Newly bought houses	100%		1 years	
BUILT PROPERTY TAX	N/A	Law no 2 issued on 26/6/2014	Law	35	Properties	Houses bought by tenant	100%		10 years	
BUILT PROPERTY TAX	N/A	Law no 2 issued on 26/6/2014	Law	36	Properties	Houses owned by individuals who previously were tenants and had to vacate	100%		10 years	
BUILT PROPERTY TAX	N/A	Law no 185 issued on the 19/8/2020	Law	1	Properties	Properties damaged by the Beirut port blast	100%		For the year 2020	
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	7	Industrial sector	Facilities owned by companies conducting industrial activities	100%		Permanent	

TAX	TAX SUBCATEGORY	LEGAL TEXT LABEL	LEGAL TEXT	ARTICLE	ACTIVITY/SECTOR	BENEFICIARY GROUPS/BASE	EXEMPTION RATE	DEDUCTION RATE	PERIOD OF APPLICATION	EXPLANATION
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	27	Properties	Owners on utility expenses		100%		
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	27	Properties	Owners on other housing taxes		100%		
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	27	Properties	Owners on other expenses associated with accommodation services		100%		
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	27	Properties	Owners on the asset depreciation		100%		
BUILT PROPERTY TAX	N/A	Law issued on the 17/9/1962	Law	27	Properties	Owners on expenses related to the management of the building		100%		
BUILT PROPERTY TAX	N/A	Law no 10 issued on the 15/11/2022	Law	62	Properties	Owner		40M LBP		
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Healthcare	Medical services	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Education sector	Education services	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Insurance	Insurance, re-insurance services, and health allowances	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Banking	Banking operations	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Non-profit	Activities of non-profit organizations	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Banking	Gold transferred to the central bank	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Transportation	Public transportation	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Betting games and lotteries	Betting games and lotteries	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Properties	Selling built properties	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	16	Properties	Rental of built properties for housing	100%		Permanent	
VALUE ADDED TAX	N/A	Law No 144/2019	Law		Agriculture	Farmers	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Agriculture	Livestock, poultry, fisheries, non-transformed agri-food	100%		Permanent	

TAX	TAX SUBCATEGORY	LEGAL TEXT LABEL	LEGAL TEXT	ARTICLE	ACTIVITY/SECTOR	BENEFICIARY GROUPS/BASE	EXEMPTION RATE	DEDUCTION RATE	PERIOD OF APPLICATION	EXPLANATION
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Food	Bread, flour, meat and fish, milk and dairy products and their derivatives, rice, bulgur, sugar, table salt, vegetable oils, pasta of all kinds and food intended for feeding children	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Printings	Books and similar publications, magazines, newspapers, paper and cardboard used for writing or printing, newsprint in rolls or sheets, ink for printing	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Money	Postal and financial stamps, banknotes	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Gas and Oil	Gas for domestic consumption	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Agriculture	Seeds, fertilizers, fodder, agricultural pesticides	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Agriculture	Agricultural machinery	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Healthcare	Medications and pharmaceutical products inc. diapers	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Healthcare	Medical equipment	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Jewelry	Precious and semi-precious stones, synthetic or reconstructed precious and semi-precious stones, pearls, diamonds, gold, silver, and other precious metals	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Money	Paper money and coins in circulation	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Transportation	Air transportation	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	17	Oil and gas	Diesel	100%		Permanent	

TAX	TAX SUBCATEGORY	LEGAL TEXT LABEL	LEGAL TEXT	ARTICLE	ACTIVITY/SECTOR	BENEFICIARY GROUPS/BASE	EXEMPTION RATE	DEDUCTION RATE	PERIOD OF APPLICATION	EXPLANATION
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	18	Imports	Money	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	18	Imports	Imports by the Presidency of the Republic, Parliament, Prime Minister's Office, UN agencies, etc.	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	18	Imports	Personal belongings	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	18	Imports	Military vehicles, weapons, and ammunition	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	19	Exports	Money	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	19	Exports	Gold export to central banks	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	20	Transportation	Carriers, airplanes	100%		Permanent	
VALUE ADDED TAX	N/A	Law no 379 issued on the 14/12/2001	Law	21	Agents	Services provided by agents excluding travel agencies	100%		Permanent	

* This list might not be comprehensive.

Legal and Administrative Texts

Table 2: Compilation of legal and administrative texts governing the main taxes

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions Chapter 2: Salaries and wages Chapter 3: Revenues from movable capital	Decree-Law	No 144 issued on the 12/6/1959	Income Tax Law	The President of the Republic Fouad Chehab and signed by the Prime Minister Rashid Karami
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree-Law	No 147 issued on the 12/6/1959	Principles of collection of direct taxes and similar fees	The President of the Republic Fouad Chehab and signed by Prime Minister Rashid Karami
INCOME TAX	Chapter 2: Salaries and wages	Decision	No 94 issued on the 8/1/2018	Obliging employees who work for more than one employer and taxpayers subject to the Income tax chapter 1 and at the same time receiving salaries or wages to submit the annual personal declaration form (R8) electronically	Minister of Finance Ali Hassan Khalil
ALL TAXES	All taxes	Law	No 44 issued on the 11/11/2008	Tax Procedures Law	The President of the Republic Michel Sleiman and signed by Prime Minister Fouad Siniora
ALL TAXES	All taxes	Decree	No 2488 issued on the 3/7/2009	Decree determining the time of application of Law No 44 of 11/11/2008 and its amendments (Tax Procedures)	The President of the Republic Michel Sleiman and signed by the Prime Minister Fouad Siniora and Minister of Finance Mohamed Chatah

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
ALL TAXES	All taxes	Decree	No 7471 issued on the 2/2/2012	Decree determining the principles of tax collection undertaken by the Directorate General of Finance targeting taxpayers outside the coverage of the Ministry of Finance's cashiers	The President of the Republic Michel Suleiman and signed by the Prime Minister Mohammad Najib Mikati and Minister of Finance Mohamad Safadi
ALL TAXES	All taxes	Law	No 231 issued on the 22/10/2012	On adding a new paragraph to Article 157 of Law No 44 issued on the 11/11/2008 (Tax Procedures)	The President of the Republic Michel Suleiman and signed by the Prime Minister Mohammad Najib Mikati
ALL TAXES	All taxes	Decision	No 49 issued on the 26/1/2013	Adopting the secondary legislations for the implementation of the law No. 231 of 22/10/2012 on tax penalties	Minister of Finance Mohamad Safadi
INCOME TAX	Chapter 2: Salaries and wages	Decision	No 2044 issued on the 31/12/2018	Adopting the secondary legislations for the implementation of clauses 3 and 4 of Article 13 of Law No 57 of 05/10/2017 related to the tax obligations on resident employee or employee who works in Lebanon for a non-resident entity and obligations on the resident employer who sub-contracts a non-resident entity to carry out works or services in Lebanon executed by non-residents individuals	Minister of Finance Ali Hassan Khalil
ALL TAXES	All taxes	Decision	No 124 issued on the 11/3/2019	On perished taxes	Minister of Finance Ali Hassan Khalil

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
ALL TAXES	All taxes	Decision	No 125 issued on the 11/3/2019	Determining the base year for time passage period calculation after which the administration is no longer entitled to claim the specific tax	Minister of Finance Ali Hassan Khalil
ALL TAXES	All taxes	Decision	No 46 issued on the 4/2/2020	Adopting the secondary legislations for the implementation of clause 6 of Article 47 of Law No 44 dated 11/11/2008 and its amendments (Tax Procedures Law)	Minister of Finance Dr. Ghazi Wazni
ALL TAXES	All taxes	Decision	No 739 issued on the 30/12/2021	On the procedure that must be adopted to enhance procedures for the detection of tax evasion	Minister of Finance Youssef Al Khalil
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 1460 issued on the 29/9/2017	Adopting the secondary legislations for the implementation of Article 72 bis of the Decree-law No 144 issued on the 12/6/1959 and its amendments (Income Tax Law) on determining the profit of foreign companies operating in Lebanon and subject to the said law	The President of the Republic Michel Aoun and signed by the Prime Minister Saad Eddine Hariri and Minister of Finance Ali Hassan Khalil
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 517 issued on the 17/4/2018	Adopting the secondary legislations for the implementation of the provisions of Article 45 of the Decree-law No 144 issued on the 12/6/1959 and its amendments (Income Tax Law) amended by Article 13 of Law No 64 issued on the 20/10/2017	Minister of Finance Ali Hassan Khalil

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 54 issued on the 31/1/2019	On the treatment of amendments made by the financial units concerned with income tax applied to companies	Minister of Finance Ali Hassan Khalil
ALL TAXES	All taxes	Decision	No 252 issued on the 30/5/2019	On the use of standard forms for petroleum companies for the declaration of income tax on commercial profits, built property tax, and stamp duties.	Minister of Finance Ali Hassan Khalil
VALUE-ADDED TAX	Value-Added Tax	Law	No 379 issued on the 14/12/2001	Value Added Tax law	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7364 issued on the 2/2/2002	Adopting the secondary legislations for the implementation of the provisions of Law No 379 dated on the 14/12/2001 related to the refund of value-added tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7365 issued on the 2/2/2002	Adopting the secondary legislations for the implementation of the provisions of Law No 379 dated on the 14/12/2001 related to tax refund of exempted operations	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri
VALUE-ADDED TAX	Value-Added Tax	Decision	No 149 issued on the 21/2/2002	Adopting the secondary legislations for the application of the articles of the Law No 379 issued on the 14/12/2001 related to the tax calculation period	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri
VALUE-ADDED TAX	Value-Added Tax	Decision	No 7485 issued on the 27/2/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				14/12/2001 related to banking and financial services	
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7622 issued on the 14/3/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the procedures of tax collection	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 368 issued on the 14/3/2002	Adopting the secondary legislations for the application of article 60 of the Law no 379 issued on the 14/12/2001 related to individuals managing at the same time similar or related businesses or activities in multiple organizations	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 369 issued on the 4/4/2002	Adopting the secondary legislations for the application of article 60 of the Law no 379 issued on the 14/12/2001 related to the conditions for VAT refund for non-residents in Lebanon (tourists)	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7837 issue on the 30/4/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the obligations of a non-resident taxable person in Lebanon	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7301 issued on the 26/1/2002	Adopting the secondary legislations for the application of Article 58 of the Law no 379 issued on the 14/12/2001 related to the conditions for VAT refund for non-residents in Lebanon (tourists)	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7287 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to public transportation of individuals	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7293 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to transitional provisions	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7281 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to farmers and the delivery of their agriculture corps	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7282 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to services provided by doctors or medical professionals in addition to hospitalization expenses	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7302 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to operations subject to the tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7309 issued on the 28/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the place of delivery of funds and the provision of services subject to the tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7298 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the selling of the organization	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7280 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the real estate sector	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7308 issued on the 28/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the taxation and tax due dates	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7296 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the obligations of the taxpayer in terms of declaration, issuance of invoices and payment of tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7299 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the conditions for VAT refund for non-resident businessmen	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7300 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to objections	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7294 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to agent operations	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7284 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the exemption of export and similar	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				activities, international transport, and some intermediaries	
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7285 issued on the 25/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to education	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 44 issued on the 22/1/2003	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the tax due on individuals who trade with used cars	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7338 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the tax due on individuals who trade with jewelry	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7339 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the principles of control	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7357 issued on the 1/2/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to betting games, lotteries, and other games of chance	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7341 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to capital and goods exempted from tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7333 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to cancelled indirect taxes	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7332 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to imported goods	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7340 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to individuals subject to the tax	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7334 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to fuel	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7335 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related tax exemptions on import	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7358 issued on the 1/2/2002	Adopting the secondary legislations for the application of the provisions of the clause 5 of Article 16 of the Law No 379 issued on the 14/12/2002 related to the VAT	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7336 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the right to discount VAT	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7337 issued on the 31/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to insurance services, re-insurance and health allowances paid by employers and mutual funds	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decision	No 821 issued on the 23/6/2004	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to benefiting from the tax deduction specific to small taxpayers	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 822 issued on the 23/6/2004	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the issuance of the invoice in accordance with the provisions of Article 38 thereof	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 843 issued on the 28/6/2004	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to penalties	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 914 issued on the 16/7/2004	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the price refund of cash registers	Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 1131 issued on the 18/9/2004	Adopting the secondary legislations for the application of the Article 16 of the Decree no 7336 issued on the 31/01/2002 related to the right to deduction of value-added tax amended by	Minister of Finance Fouad Siniora

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				Article 1 of Decree 12910 of 17/07/2004	
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7273 issued on the 22/12/2011	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the management of VAT refund procedures for tourists	President of the Republic Michel Suleiman, the Prime Minister Mohammad Najib Mikati and the Minister of Finance Mohammad Safadi
VALUE-ADDED TAX	Value-Added Tax	Decree	No 7295 issued on the 26/1/2002	Adopting the secondary legislations for the application of the provisions of the articles of the Law No 379 issued on the 14/12/2001 related to the right to refund the VAT for diplomatic and consular bodies and international organizations	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Law	No 691 issued on the 24/8/2005	Organization of the VAT Directorate, its staffing, and its functions	The president of the Republic Emile Lahoud and the Prime Minister Rafik Hariri, and the Minister of Finance Fouad Siniora
VALUE-ADDED TAX	Value-Added Tax	Decision	No 620 issued on the 10/8/2005	Adoption of annual VAT Reduction form	Minister of Finance Jihad Azour
VALUE-ADDED TAX	Value-Added Tax	Decision	No 1568 issued on the 29/12/2017	Adopting the secondary legislations for the application of the provisions of the first paragraph of Article 25 of the Law No 379 issued on the	Minister of Finance Ali Hassan Khalil

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				14/12/2001 amended by Law No. 64 dated 20/10/2017	
VALUE-ADDED TAX	Value-Added Tax	Announcement	issued on the 19/12/2017	Setting the mandatory and optional turnover threshold for VAT registration	Minister of Finance Ali Hassan Khalil
VALUE-ADDED TAX	Value-Added Tax	Decision	No 171 issued on the 17/1/2018	Adopting the secondary legislations for the application of the provisions of clause (e) and (f) of Article 60 of Law No 379 issued on the 14/12/2001 and its amendments, added by Law No 32 issued on the 10/2/2017	Minister of Finance Ali Hassan Khalil
VALUE-ADDED TAX	Value-Added Tax	Decision	No 2013 issued on the 28/12/2018	Adopting the secondary legislations for the application of the provisions of Article 59 of the Law No 379 issued on the 14/12/2001 and its amendments related to tax refunds for tax-exempt operations	Minister of Finance Ali Hassan Khalil
VALUE-ADDED TAX	Value-Added Tax	Decision	No 96 issued on the 27/2/2019	Adopting the secondary legislations for the application of Article 33 bis of the Law No 379 issued on the 14/12/2001 and its amendments related to the rental of built properties for non-residential purposes	Minister of Finance Ali Hassan Khalil
VALUE-ADDED TAX	Value-Added Tax	Decision	No 47 issued on the 4/2/2020	Adopting standard forms specific to Petroleum Rights Holders	Minister of Finance Dr. Ghazi Wazni

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
VALUE-ADDED TAX	Value-Added Tax	Decision	No 415 issued on the 2/9/2020	Adopting the secondary legislations for the application of the provisions of clause 12 of Article 16 of Law No 379 issued on the 14/12/2001 and its amendments related to the exemption of activities carried out by nurseries licensed to work in a nursery field for children on the Lebanese territory	Minister of Finance Dr. Ghazi Wazni
INHERITANCE TAX	Inheritance Tax	Decree-Law	No 146 issued on the 12/6/1959	Imposing an inheritance tax on fixed and movable assets	The President of the Republic Fouad Chehab, the Prime Minister and the Minister of Finance Rashid Karami
INHERITANCE TAX	Inheritance Tax	Announcement	issued on the 17/11/2017	Exempting inherited assets and money before 13/10/1994 from the inheritance tax	Minister of Finance Ali Hassan Khalil
INHERITANCE TAX	Inheritance Tax	Decision	No 2407 issued on the 10/7/2018	Re-liquidation of the inherited assets and money at the request of the beneficiaries of contracts concluded by the testator before his death in favor of others or concluded two years before the date of his death in favor of a person who became an heir	Minister of Finance Ali Hassan Khalil
INHERITANCE TAX	Inheritance Tax	Decision	No 545 issued on the 22/7/2019	Defining the base for determining the value of the institution owned by the deceased or the value of his shares in a company and the tax treatment in case the heirs relinquish their rights to	Minister of Finance Ali Hassan Khalil

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				ownership or shares in a specific legal institution	
INHERITANCE TAX	Inheritance Tax	Decision	No 609 issued on the 14/8/2019	Setting the deadlines for completing transactions in the tax departments concerned with the inheritance tax	Minister of Finance Ali Hassan Khalil
INHERITANCE TAX	Inheritance Tax	Decision	No 142 issued on the 22/3/2021	About the collection of the inheritance tax on the Value of the Expropriation of the properties of a deceased individual	Minister of Finance Dr. Ghazi Wazni
ALL TAXES	All taxes	Decision	No 492 issued on the 5/8/2021	About settling verification penalties imposed by tax laws for violations that occurred as of 1/8/2019	Minister of Finance Dr. Ghazi Wazni
ALL TAXES	All taxes	Decision	No 309 issued on the 6/5/2021	About settling verification penalties imposed by tax laws for violations that occurred as of 1/8/2019	Minister of Finance Dr. Ghazi Wazni
INHERITANCE TAX	Inheritance Tax	Decision	No 801 issued on the 24/12/2020	About estimating the value of assets located outside the Lebanese territory and subject to the Inheritance Tax	Minister of Finance Dr. Ghazi Wazni
INHERITANCE TAX	Inheritance Tax	Law	No 275 issued on the 15/4/2014	Adding a paragraph to Article IX of Decree-law No 146 issued on the 12/6/1959 Inheritance Tax on all movable and immovable rights and properties)	President of the Republic Michel Suleiman and Prime Minister Tammam Salam

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
ALL TAXES	All taxes	Decree	No 14181 issued on the 14/2/2005	Formation of Committees for Objections related to Income Taxes, Inheritance tax, Indirect taxes, and VAT	President of the Republic Emile Lahoud, Prime Minister Omar Karami and Minister of Finance Elias Saba
INHERITANCE TAX	Inheritance Tax	Decree	No 8329 issued on the 15/6/2012	Amendment of Decree No 14181 issued on the 14/2/2005 (Formation of Committees for Objections related to Income Taxes, Inheritance tax, Indirect taxes, and VAT)	President of the Republic Michel Suleiman and Prime Minister Mohammad Najib Mikati and Minister of Finance Mohammad Safadi
INHERITANCE TAX	Inheritance Tax	Decision	No 707 issued on the 8/6/2011	Amendment of the decision No 3748/1 issued on the 3/8/1995 on the supporting documents to be submitted while proceeding with the Inheritance Tax	Minister of Finance Raya Haffar
BUILT PROPERTY TAX	Built Property Tax	Law	issued on the 17/9/1962	Built Property Tax	President of the Republic Fouad Chehab, the Prime Minister and Minister of Finance Rashid Karami
BUILT PROPERTY TAX	Built Property Tax	Decree	No 11183 issued on the 19/11/1962	Regulating the implementation of the Law issued on the 17/9/1962 related to the Built Property Tax	President of the Republic Fouad Chehab, the Prime Minister and Minister of Finance Rashid Karami
BUILT PROPERTY TAX	Built Property Tax	Decree	No 8102 issued on the 6/6/1974	Adopting the secondary legislations for the application of Article 12 of the Built Property Tax Law issued on the 17/9/1962	The President of the Republic Sleiman Frangieh, and the Prime Minister and the Minister of Finance Takieddine El Solh
BUILT PROPERTY TAX	Built Property Tax	Decree	No 274 issued on the 18/4/2007	Setting the procedures for estimating the value of built and non-built properties for the purpose of determining the related tax	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
BUILT PROPERTY TAX	Built Property Tax	Guiding note	No 3215 issued on the 2/10/2018	About estimating shared rights	Minister of Finance Ali Hassan Khalil
BUILT PROPERTY TAX	Built Property Tax	Decision	No 53 issued on the 31/1/2019	About adopting templates and forms	Minister of Finance Ali Hassan Khalil
BUILT PROPERTY TAX	Built Property Tax	Decision	No 616 issued on the 20/8/2019	Amendment of direct estimations subject to the Built Property Tax for units occupied by non-tenants	Minister of Finance Ali Hassan Khalil
BUILT PROPERTY TAX	Built Property Tax	Decision	No 705 issued on the 23/9/2019	About the right to obtain a statement of the rental value from the financial units concerned within the Built Property Tax Department	Minister of Finance Ali Hassan Khalil
BUILT PROPERTY TAX	Built Property Tax	Decision	No 237 issued on the 29/6/2020	About excluding industrial or commercial facilities built on public property from the scope of the Built Property Tax when these facilities meet the conditions of expulsion	Minister of Finance Dr. Ghazi Wazni
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 14/70 issued on 15/6/1970	On the benefits of some financial institutions from the provisions of Law No 28	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 301 issued on 21/3/1994	Amending the third paragraph of Article 45 bis of Article 9 of Law No 282	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	International agreement	6/9/1966	Avoiding double taxation of income generated from navigation activities	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 19 issued on 5/9/2008	About the Offshore bylaws	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 248 issued on 15/4/2014	Exempting Lebanese industrial exports from 50% of the tax due on their profit	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 273 issued on 15/4/2014	Adding a paragraph to the text of Article 16 of Legislative Decree No 144 of 12/6/1959 (Income Tax Law)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Law	No 57 issued on 4/10/2017	Tax provisions related to petroleum activities according to Law No 132 dated 8/24/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 10199 issued on 13/6/1968	Determine the geographic areas hosting new industrial projects that benefit from income tax exemption for a period of more than six years. It was replaced by Decree No 2023 dated 10/5/1979. It was replaced by Decree No 2023 dated 10/5/1979	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 10956 issued on 2/10/11968	Amending some provisions of Decree No 8284 dated 28/9/1967 related to facilitating the merger and self-liquidation of banks.	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 9362 issued on 9/2/1968	Amending Decree No 8284 dated 28/9/1967 related to facilitating the merger and self-liquidation of banks	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 8284 issued on 28/9/1967	Facilitate the merger and self-liquidation of banks	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 14913 issued on 17/7/1971	Set general limits for emergency, donation and charity expenses that can be deducted from profits subject to Income Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 1329 issued on 20/12/1983	Requiring some taxpayers to pay Income Tax when submitting the declaration	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 5148 issued on 5/7/2019	Determining the activities that offshore companies are forbidden to engage in according to Legislative Decree No 46 dated 24/6/1983 and its amendments, the companies whose activities are restricted to offshore Lebanon	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision		Net profit predetermined margin tables	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision		Depreciation rates tables for physical fixed assets	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 462/1 issued on 24/5/2008	Determine the maximum and minimum limits for the depreciation rates of physical fixed assets	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 331/1 issued on 31/3/2005	Determining the depreciation rates of buildings, constructions, and equipment that will be owned by the state, public institutions, and municipalities at the end of a B.O.T. contract	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 839/1 issued on 31/8/2007	Set maximum and minimum limits for depreciation rates of physical fixed assets	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 97 issued on 12/2/2009	Set the predetermined profit rate for the customs agent	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 497/1 issued on 12/5/2009	Adjust depreciation rates	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 632 issued on 7/1/2009	Treating value gain generated from selling shares	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 1/1121 issued on 2/11/2009	Amending the depreciation rates of some tangible fixed assets specified in Resolution No 462	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 283/1 issued on 7/3/2008	Determine the rates to be applied to the total revenue to extract the predetermined profit rate	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 38/1 issued on 26/2/1988	Amending the conditions for approving the financial statements	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 318/1 issued on 16/12/1985	Determining the start date for applying the new accounting	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				system for banks and financial institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 317/1 issued on 16/11/1985	Determining the start date for applying the cash accounting for individual taxpayers adopting the predetermined profit rate method	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 224/1 issued on 13/12/1984	Designing accounting system for social security institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 1/32 issued on 26/1/2010	Settlement of fines imposed according to tax laws until 31/3/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 2/520 issued on 1/6/2010	Procedure for transferring account balances to Lebanese pounds - Holding and Offshore	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 898/1 issued on 8/9/2010	Relates to determining the taxable net profit from amounts belonging to non-resident suppliers in return for purchasing a right or using information programs or systems	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 58/1 issued on 18/2/2020	On the application of Article 49 of Law No 144 of 31/7/2019	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 193/1 issued on 1/6/2020	Adopting the secondary legislations for the implementation of Article 51 of Law No 497/2003 amended by	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				Law No 64/2017, Law No 19/2018 and Law No 144/2019	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 243/1 issued on 6/6/2020	Adopting the secondary legislations for the implementation of Law No 160 dated 8/5/2020 related to the exemption of donations made to public administrations, institutions, and municipalities with the intent of assistance and funded from sources inside Lebanon as a result of the spread of the Corona virus	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 244/1 issued on 6/7/2020	Adding a paragraph to Article 2 of Resolution No 293/1 dated 22/4/2017 related to the profits achieved by the insured agents	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1022 issued on 30/5/2002	Create provisions to compensate debt losses of creditors of the consumption and production cooperative	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/742 issued on 15/4/2002	Organizing the report of accountants	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 597 issued on 22/6/1987	Auditing financial statements	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 2/368 issued on 27/3/1972	On the principles of keeping the daily and inventory books in accordance with the provisions of Article 16 of the Trade Law.	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 322 issued on 10/2/1969	On the basis for calculating deductions applied to income taxes	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1332 issued on the 22/7/2004	On the distribution of the Income Tax imposed on the owner of the real estate who sold specific sections	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/912 issued on the 10/6/1998	Public works contractors	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/153 issued on the 27/2/1995	The extent to which the verification and collection fine is imposed on taxpayers who benefit from the re-evaluation process in accordance with Article 3 of Decree No 5451/94 dated 26/7/1994.	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1079 issued on the 19/6/2003	On the conditions required for exempting parking lots from Capital Gain Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1067 issued on the 27/6/2000	Prohibition of issuing any clearance certificate valid for collection from public administrations and institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1686 issued on the 15/9/2005	Facilitate the transactions of people who want to contract with public administrations and institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/1781 issued on the 20/6/2009	Fees and fines resulting from the settlement of construction violations	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/2437 issued on the 8/9/2011	Tax treatment of mobile scrap sellers	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	No 1/4030 issued on the 1/11/2013	Taxing software programs used to automate the printing of Income Tax declarations	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S1/124 issued on the 26/3/2019	The extent to which universities, schools, orphanages, and charitable institutions are subject to both Income and Built Property taxes	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S2/208 issued on the 15/2/2007	Requesting a statement of opinion on the extent to which aids and donations to companies are subject to Income Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S2/276 issued on the 3/10/2005	On the submission of the tax assignment schedules	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S2/1297 issued on the 30/6/1967	Interest tax on expropriation compensation	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	No3325 issued on the 4/7/1967	Bad debts (amended by Decree No 10287 dated 30/4/2013)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S2/535 issued in 2003	Interest tax on loans from non-resident banks	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S2/1038 issued on the 14/12/2007	Clarification regarding the tax obligations of a company residing in Dubai because of its sales of information software to Lebanese institutions	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S1/4489 issued on the 4/12/2015	Promotion of insurance or mortgage of private tourist cars	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	N/D	S1/4114 issued on the 18/12/2019	Payment of the tax under the article 51 of Law 497/2003 and its amendments	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 4665 issued on the 16/12/1985	Designing a public accounting structure	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 9800 issued on the 4/05/1968	Putting the accelerated bill referred to the parliament by Decree No 9177 dated 18/1/1968 into effect	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 10679 issued on the 2/9/2003	Determine the necessary criteria for the classification of large taxpayers	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 2083 issued on the 11/6/2009	Offshore company's bylaws	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 2488 issued on the 3/7/2009	Adopting the secondary legislations for the application of the provisions of the Tax Procedures Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree-Law	No 45 issued on the 24/6/1983	Holding companies' bylaws	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree-Law	No 46 issued on the 24/6/1983	Bylaws of offshore companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 7470 issued on the 2/2/2012	Adopting the secondary legislations for the application of Article 31 of the Income Tax Law	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 7861 issued on the 24/3/2012	Adopting the secondary legislations for the application of Articles 3 and 6 of Law No 19/2008 (the offshore bylaws)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 7838 issued on the 23/3/2012	Determining how to calculate the tax deduction according to Law No 180/2011	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 10287 issued on the 30/4/2013	Determining the outstanding debts that have already been proven to be lost after taking the necessary measures to collect them	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 2023 issued on the 10/5/1979	Determine the areas where new industrial projects benefit from income tax exemption for a period of more than six years	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 3692 issued on the 22/6/2016	Adopting the secondary legislations for the application of Articles 41, 42 and 43 of Decree-law No 144 of 12/6/1959 and its amendments (Income Tax Law)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	No 385 issued on the 21/3/2018	Correcting the error in the Decree No 3692 of 22/6/2016 related to the adoption of the secondary legislations for the application of Order 41, 42 and 43 of the Decree-law No 144 of 6/12/1959 and its amendments (Income Tax Law)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 1137/1 issued on 9/11/2011	Setting the maximum and minimum limits for amortization rates of industrial molds used in the manufacturing of glass containers	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 1291/1 issued on 1/12/2011	Determining predetermined rates to be applied to total revenue to calculate the predetermined net profit	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	473/1 issued on the 18/05/2012	Appendix to Decision No 898/1 dated 9/8/2010 related to determining the net taxable profit from income of non-resident suppliers in return for purchasing a right or using information programs or software	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	518/1 issued on the 1/6/2012	Subjecting air and sea navigation companies to Income Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	520/1 issued on the 1/6/2012	Modifying activities identification number	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	1247/1 issued on the 24/12/2012	Modifying predetermined rates to be applied to total revenue to calculate the predetermined net profit	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	59/1 issued on the 21/1/2014	Modifying predetermined rates to be applied to total revenue to calculate the predetermined net profit related to the activities of producing and distributing electricity by means of private generators	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	457/1 issued on the 19/5/2014	Tax treatment of cases that arise because of the death of a taxpayer who is an owner of sole proprietorships or a profession and who is not required join a syndicate	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	142/1 issued on the 23/2/2015	Adopting the secondary legislations for the application of Article 29 of Law No 173 dated 14/2/2000 and its amendments (2000 Budget Law), which imposed a lumpsum annual fee on income taxpayers. The Council of Ministers agreed in its session on 3/12/2015 to postpone the application of the fee to 2016	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 25/1 issued on the 14/1/2015	Related to adding an information software to the list attached to Resolution 898/1 dated 8/9/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 1/1184 issued on the 19/11/2014	Adopting the secondary legislations for the application of Law No 273 of 15/4/2014 related to adding a paragraph to the text of Article 16 of the Decree-law No 144 of 6/12/1959 and its amendments (Income Tax Law)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	No 158/1 issued on the 27/2/2013	Adding information software to the list attached to Resolution No. 898-1 dated 8-9-2010	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	820/1 issued on the 9/8/2014	Adding information software to the list attached to Resolution No 1898 of 8/9/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	825/1 issued on the 10/8/2014	Adding information software to the list attached to Resolution No 898-1 dated 8/9/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	1/2290 issued on the 29/5/2015	Process for receiving the electronic declaration by the taxpayers who are required to submit Form "SH1"	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	519/1 issued on the 4/6/2015	Adopting the secondary legislations for the application of Law No 248 of 15/4/2014 related to exempting the profits generated by industrial exports made in Lebanon from 50% of the tax due	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	495/1 issued on the 4/6/2015	procedure for processing and auditing permits for final cessation of work and clearance requests valid for removal from the commercial register with regard to all types of taxes and fees collected by the Directorate of Public Finance	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	1205/1 issued on the 29/12/2015	Requiring taxpayers who have obtained prior approval to print the corporate income tax declaration form "SH1", to submit their declaration electronically	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	1/24 issued on the 7/1/2016	Establishing a unified procedure for the completion of all kinds of clearance transactions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	15/1 issued on the 14/1/2016	Approving the electronic declaration in relation to submitting the abeyance "Form M7", starting as of 2016.	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	222/1 issued on the 18/3/2016	Adopting "the declaration of address change" form	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	223/1 issued on the 18/3/2016	Accounting design for currency exchange services	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	530/1 issued on the 3/6/2016	Adding information software to the list attached to Resolution No 898-1	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	614/1 issued on the 29/6/2016	Adding information software to the list attached to Resolution No 898-1	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	993/1 issued on the 31/10/2016	Amending Resolution No 1/142 dated 23/2/2015 related to the adoption of the secondary legislations for the application of the provisions of Article 29 of Law No 173 dated 14/2/2000 and its amendments to the Budget Law (2000), which imposed a lump sum annual fee on income taxpayers	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	994/1 issued on the 31/10/2016	Determining the tax treatment of losses that result from direct damage to fixed assets as a result of their being completely destroyed by an act outside the control of the taxpayer, and determining the maximum and minimum limits for their amortization rate	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	N/A	Setting predetermined rates to be applied to total revenue to calculate the predetermined net profit.	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	N/A	Amortization rates of physical fixed assets	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	517/1 issued on the 17/4/2018	Adoption of the secondary legislations for the application of Article 45 of Decree-law No 144 of 2/6/1959 and its amendments, amended by Article 13 of Law No 4 of 20/10/2017	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	254/1 issued on the 20/5/2019	Procedures for cleaning and storing expired medicines and medical supplies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	260/1,261/1 issued on the 21/5/2019	Amending Article 1 of Resolution No 993-1 dated 21/10/2016	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	747/1 issued on the 27/9/2019	Amending Article 18 of Resolution No 517/1 dated 17/4/2018	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	942/1 issued on the 15/11/2019	Determining the tax treatment of the profits realized by self-employed professionals residing in Lebanon as a result of practicing their activity in a country that has an agreement with Lebanon to avoid double taxation	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	245/1 issued on the 6/7/2020	Identifying the revenue components of banks, financial institutions and financial intermediation institutions that must be adopted as a basis for tax calculation stipulated in Article 20 of Law No 2006	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	293/1 issued on the 20/7/2020	Adoption of the secondary legislations for the application of the provisions of the agreements to avoid double taxation related to dividends, interests (returns), royalties, and commercial profits	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	3048/1 issued on the 10/9/2020	Insuring tourist and private cars	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	S1/4008 issued on the 27/11/2020	Extending the validity of the prior approval for printing declaration forms and beneficial owner form	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	893/1 issued on the 31/12/2020	The principles for recording commercial operations and assets and liabilities affected by currency fluctuations	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	5/1 issued on the 7/1/2021	Adoption of the secondary legislations for the application of the provisions of Article 70 of the 2019 Budget amended by Article 26 of the 2020 Budget (imposing a lumpsum fee on the sale of electric power)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	114/1 issued on the 15/1/2021	Notification to issue invoices and similar documents and to pay taxes and fees in Lebanese pound	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	35/1 issued on the 28/1/2021	Procedure for benefiting from tax reduction associated with activities aiming at preserving the environment	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	47/1 issued on the 8/2/2021	On exemptions related to income tax, the inheritance tax, and built-property tax stipulated in Clause "Fourth of Law No 185 of 19/8/2020 (extending deadlines and granting some exemptions from taxes and fees) and in Article Six of Law No 194/2020 (protection of areas affected by the Beirut port explosion and providing support for reconstruction)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decision	290/1 issued on the 26/4/2021	Amendment of Resolution No. 1395 of 3/12/2018	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/133 issued on the 28/1/1998	On subjecting consumption cooperatives to income tax - title One	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	S2-14/1512 issued on the 2/8/1972	On Property Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	4562 issued on the 12/12/1981	Requiring financial companies to pay income tax when submitting a declaration (please refer to Law No 44 dated 11/11/2008, the Tax Procedures Law, especially Article 38 thereof)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/610 issued on the 19/3/1971	A statement on the income tax provisions to be applied to limited liability companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	S1/24 issued on the 7/1/2016	Establishing a unified procedure for the completion of various types of clearance transactions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	S1/2916 issued on the 27/9/2019	Determining the procedure for applying Circular No. 30/2018 issued on 10/15/2018	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	S1/4191 issued on the 20/12/2019	procedure for completing the compilation of rental value data for built properties whose owners or investors are required to pay certain taxes	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1830/1 issued on the 22/6/2020	Addressed to all public institutions, municipalities, and all public bodies, councils, and funds when paying money to natural or legal persons	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/877 issued on the 5/4/1965	Income tax on revenues and profits generated from agricultural investments	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	196 issued on the 22/8/1947	Re-investment for the acquisition of new industrial equipment	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1868 issued on the 29/7/1964	On the implementation of the Lebanese French tax agreement ratified by the law published by Decree No 13673 dated 23/8/1963 (Official Gazette No 69, dated 29/8/1963)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/384 issued on the 11/4/2007	Exempting education entities from Income Tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/989 issued on the 24/5/2008	Exemption of Lebanese air and sea navigation companies from income tax on profits (title One)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1799 issued on the 22/10/2004	Amortization of the deficit and losses resulting from the merger of banks in accordance with the provisions of Law No 192/93 (facilitating the merger of banks) and considering them as deductible cost	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1693 issued on the 6/9/1967	Interests of the capital of foreign banks	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1369 issued on the 21/8/2007	Identifying expenses that can be deducted from the taxable profits	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/121 issued on the 23/1/2003	Distribution of expenses for non-resident companies between their office abroad and their branches in Lebanon	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1368 issued on the 21/8/2007	Setting the acceptable threshold for commercials and advertisement expenses that are eligible for deduction from taxable income	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1386 issued on the 9/3/2007	Tax treatment of management expenses, services, etc. charged by the holding company and paid by subsidiaries	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1366 issued on the 31/8/2007	The tax treatment of the interest rate of loans granted by the holding company to subsidiaries	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1317	Amendment of article related to in-kind gifts	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	144/959 issued on the 12/12/1988	Instructions to the head of the Income Tax Department in Beirut and the heads of the financial departments in all the governorates related to the principles of imposing income tax on the heirs when it comes to partnership or partnership companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1474 issued on the 21/7/2008	On the revenue to be considered as the basis for calculating the profit of licensed freight forwarders in Lebanon who are charged based on predetermined profit	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1688 issued on the 27/12/2006	The date of cessation of work for merchants whose bankruptcy is issued by court rulings	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/679 issued on the 4/9/1999	On the principles for the application of tax articles stipulated in the 1999 Budget Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/771 issued on the 31/8/2007	On the principles of defining the region assigned for tax registration	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/3469 issued on the 22/8/1965	On the principle of imposing income tax on heirs	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/521 issued on the 3/5/2008	Tax treatment of amounts paid to residents in countries that have agreements with Lebanon to avoid double taxation	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/141 issued on the 25/2/1995	Income Tax on insurance and reinsurance companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1069 issued on the 9/9/2008	Implications of the re-evaluation of fixed assets in franchise companies on the accounting and tax aspects	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1365 issued on the 8/31/2007	Tax treatment for holding companies transferring their fixed assets in Lebanon and abroad, their contributions and shares in companies located outside Lebanon, and the interests they reap in return for lending to companies operating abroad	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1670 issued on the 16/6/2009	The principles to calculate the fines stipulated in accordance with the Tax Procedures Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/577 issued on the 4/3/2009	Processing the valid clearances to receive expropriation compensation for the installation of electricity poles	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/598 issued on the 25/6/2010	The tax treatment of the profits realized by institutions or companies that own shares in the capital of a Lebanese financial company when that company increases its capital from its retained earnings	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/602 issued on the 26/6/2010	The procedure for institutions to benefit from the provisions of Articles 5 bis of the Q.D. And 12 of the Investment Promotion Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2720/1 issued on the 11/8/2010	The procedure of paying taxes in installments when the tax is issued by the Tax Administration	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2722/1 issued on the 11/8/2010	Tax treatment of amounts paid by sports associations	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2724/1 issued on the 11/8/2010	The procedure of applying decisions related to determining the amortization rates of tangible fixed assets	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	3059/1 issued on the 16/9/2010	Determining the information to be included in the installment receipts issued by educational institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	3083/1 issued on the 18/9/2010	The obligation to mention the Tax Identification Number of the taxpayer, his employees, and his contracting parties on all documents issued by him	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	3570/1 issued on the 40279	The procedure of applying the provisions of Article 66 of the Tax Procedures Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	4065/1 issued on the 22/10/2010	The profits of a bankrupt company shall not be considered as distributed profits	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	4068/1 issued on the 22/12/2010	The accounting system that can be adopted by institutions exempted from Income Tax and not registered as a company and the deadlines for submitting declarations for those institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1302 issued on the 30/6/1967	Informing of notification of receipts	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	291/2 issued on the 25691	Informing of taxing and modification notifications	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/57 issued on the 30/1/2011	A commercial institution owned by a trading company	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/136 issued on the 17/1/2011	How to benefit from the family deduction in accordance with the provisions of Articles 31 and 57 of the Income Tax Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/217 issued on the 22/1/2011	Clarification of Instructions No. 3059/p.11 dated 160/9/2010	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/2498 issued on the 18/11/2008	The tax treatment of the amendments made by the units concerned with income tax as a result of the tax audit of the companies' declarations and activities	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1487 issued on the 40853	Tax treatment of amounts received by persons for providing guarantees to companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1169 issued on the 20/10/2011	The tax treatment of the compensation that the lawyer receives from his client as a result of the termination of their paid contract	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1170 issued on the 20/10/2011	Emphasis on the obligation to submit tax declarations by mail or e-mail	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/822 issued on the 17/9/2007	How to process jewelry and gold purchases and scrap gold	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1037 issued on the 13/12/2007	Tax treatment of amounts paid for the purchase or right to use information software from non-resident suppliers	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1133 issued on the 22/9/2008	The right of the taxpayer to offset/settle the accounts of two institutions over the real profit of one and the losses of the other, and to declare the net result	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/2499 issued on the 18/11/2008	Tax treatment of several cases faced by the income tax unit when auditing holding companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1356 issued on the 40586	Converting the assignment from the estimated profit basis to the predetermined profit basis or to the real profit basis	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/19 issued on the 4/1/2012	Tax treatment shares in the event of shareholding companies' purchasing, including banks, financial institutions, and financial intermediation institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/256 issued on the 28/2/2012	Provisions for annual leave allowances for employees and workers	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1854 issued on the 29/2/2012	The tax treatment of Lebanese holding companies when borrowing in contravention of the provisions of Decree-law No 45/1983	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/2175 issued on the 20/6/2012	Taxpayers who are obligated to issue invoices or documents like invoices	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/2589 issued on the 30/7/2012	Procedure for treating the value difference between export sales invoices recorded in the taxpayer books and the value in the customs data	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	4197 issued on the 24/11/2012	Tax treatment of the interests generated by holding companies because of loans held for a period of less than 3 years and the procedure for declaration	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/4812 issued on the 26/12/2012	The tax treatment of joint real estate construction operations	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/959 issued on the 24/5/2008	Determining the cost of fixed assets of commercial enterprises transferred by inheritance	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/5609 issued on the 21/12/2014	Determining the maximum and minimum limits for the amortization rates of paintings, sculptures, and technical means for the creation of artistic forms	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S2/2399 issued on the 4/6/2015	Refrain from issuing invoices with values different from the real values of the exported commodities	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/158 issued on the 28/3/2019	Determining the exchange rate of the US dollar in relation to taxes and fines whose values are determined in Lebanese pounds and must be declared and paid in US dollars by companies that own petroleum rights and operating companies that own petroleum rights	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	2/455 issued on the 26/7/2121	Relates to calculating tax on salaries that is paid in whole or in part in foreign currency	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	2/157 issued on the 10/2/2007	Procedure for regulating the work of auditing the files of those subject to income tax	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	70/27 issued on the 18/12/1970	Income tax on farms and poultry	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	2/1662 issued on the 6/7/1964	Consumption of glassware	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	437 issued on the 6/2/1960	Insurance allowances	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	1/457 issued on the 26/4/1997	Training employees' expenses	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	422 issued on the 26/4/1960	Categories of taxpayers subject to the estimated profit method	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	1/1524 issued on the 4/4/2004	Method of assigning insurance brokers	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	67/2 issued on the 2/3/1967	Taxpayers who import their goods directly and the method of tax assignment	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	S2/4678 issued on the 19/12/1968	Permits for companies that engage in public works	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	84/6 issued on the 19/1/1984	Distribution of modification notifications	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	S2/1 issued on the 2/1/2008	A procedure for transferring files between the departments under the Directorate of revenues and the relevant financial units	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	2/542 issued on the 25/11/2007	Informing the bankruptcy agent of the amounts due within the legal deadline	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	S1/1553 issued on the 9/9/2004	Concerning dues to the treasury as result of merchants' bankruptcies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	1/1176 issued on the 5/12/1995	Subsidized loan interests	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	S1/38 issued on the 19/1/1994	Capital increase for commercial banks	
INCOME TAX	Chapter 1: Profit from industrial, commercial and noncommercial professions	Note	2/401 issued on the 16/4/2009	Regulating the deadline for settling objections	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	3284 issued on the 12/4/2009	Setting the starting date for approving Income Tax forms specified in accordance with Resolution No 1/1216	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	2/1748 issued on the 17/7/1969	Setting the start date of approving forms of Income Tax in accordance with Resolution Notification of Taxpayers	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	2/1460 issued on the 27/12/2011	The entry into force of the agreement to avoid double taxation between Lebanon and Italy	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	2/483 issued on the 24/4/2012	The exemptions stipulated in the Vienna Conventions for Diplomatic and Consular Relations	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/1259 issued on the 8/12/2008	Exemption of gifts, donations, and aid provided to public administrations, institutions, and municipalities from taxes and fees	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	2/1343 issued on the 17/12/2008	Publishing the schedule for taxpayers subject to the estimated profit method, 2007 revenues.	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	3509 issued on the 21/2/2011	Public works contractors	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/425 issued on the 21/2/2011	Activities of offshore companies	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/124 issued on the 26/3/1998	The extent to which universities, schools, orphanages, and charitable institutions are subject to both Income and Built Property taxes	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/208 issued on the 15/2/2007	Requesting a statement of opinion on the extent to which Income Tax is imposed on aid and donations provided to companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/276 issued on the 3/10/2005	Assignment schedules	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/1297 issued on the 30/6/1967	Interest Tax on expropriation compensation	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	3325 issued on the 4/7/1967	Bad debts (amended by Decree No 10287 dated 30/4/2013)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/535 issued on 2003	Interest tax on loans from a non-resident bank	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/1038 issued on the 14/12/2007	Clarification regarding the tax obligations of a company residing in Dubai as a result of its sales of information programs to Lebanese institutions	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S1/4489 issued on the 4/12/2015	Promotion of insurance or mortgage of private tourist cars	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	S1/4114 issued on the 18/12/2019	Payment of tax stipulated in the Article 51 of Law 497/2003 and its amendments	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	2/1868 issued on the 29/7/1964	Determining the details of implementing the Lebanese French tax agreement ratified by the law published by Decree No 13673 dated 23/8/1963 (Official Gazette Issue No 69 dated 29/8/1963).	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/839 issued on the 13/6/2001	Principles of application of Article 25 of the 2000 Budget Law (reducing the flat tax on profit distributions of Lebanese companies for specific cases)	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	224 issued on the 19/3/2004	Treating tax on interests and yields as part of an ongoing commercial activities as of 2003	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/287 issued on the 16/2/2006	How to implement Paragraph 3 of Article 42 of Law No 706 of 19/12/2005 related to collective investment schemes in movable assets and other financial instruments	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1365 issued on the 21/8/2007	Tax treatment of holding companies selling their fixed assets in Lebanon and abroad, in addition to their shares in companies located outside Lebanon, and loan interests collected from companies operating abroad	

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INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1/1366 issued on the 21/8/2007	The tax treatment of the interest rate of loans granted by the holding company to subsidiaries	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/2498 issued on the 18/11/2008	The tax treatment of the amendments made as a result of the tax audit of companies' tax declarations	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	S1/2499 issued on the 18/11/2008	Tax treatment when auditing holding companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	521 issued on the 3/5/2008	Tax treatment of amounts paid to residents of countries that have agreements with Lebanon to avoid double taxation	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	556 issued on the 15/5/2008	Tax treatment of options traded by Lebanese banks	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	692 issued on 8/4/2008	Converting limited liability companies into Lebanese joint stock companies	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Guiding note	1345 issued on the 1/8/2007	Related to the interpretation of the provisions of Article 8 of Resolution No 403/1 dated 18/3/2003	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	S1/19 issued on the 4/1/2012	Tax treatment of the results of shareholding companies' purchases, including banks, financial institutions, and financial intermediation institutions, of their shares	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Announcement	1/1071 issued on the 7/3/2007	Procedure for the tax treatment of interest and dividends paid to a resident in France	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	4415 issued on the 1/12/2015	It relates to the revenues generated from foreign stocks and bonds stipulated in Chapter Five of the Income Tax Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	3840 issued on the 19/9/2016	It relates to the revenues generated from foreign stocks and bonds stipulated in Chapter Five of the Income Tax Law	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Note	281 issued on the 12/2/1952	Buying and selling securities	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	560 issued on the 9/6/2003	On the tax value date	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Decree	1783 issued on the 4/11/2006	Fundamentals of transactions and application forms approved for the implementation of the agreement to avoid double taxation between Lebanon and France	
INCOME TAX	Chapter 1: Profit from industrial, commercial, and noncommercial professions	Letter	2/1297 issued on the 30/6/1967	Interest tax on expropriation compensation	
INCOME TAX	Chapter 2: Salaries and wages	Decision	3768 issued on the 28/6/2016	Applying Clause 2 of Article 50 of the Decree-law e No 144 of 12/6/1959 and its amendments (the Income Tax Law in terms of compensation for moving inside and outside Lebanese territory for the private sector)	
INCOME TAX	Chapter 2: Salaries and wages	Decision	1038/1 issued on the 26/11/2007	Indemnities for public employees	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 2: Salaries and wages	Decision	1001/1 issued on the 2/12/2019	Procedure to transfer the ownership of unregistered bearer shares to the Lebanese state	
INCOME TAX	Chapter 2: Salaries and wages	Decision	1022/1	Determining the amounts that private sector employers pay to their workers for the necessary petty expenses that are difficult to prove with documents and that is considered as transportation fees	
INCOME TAX	Chapter 2: Salaries and wages	Decision	620/1	Implementing Articles 23, 47, and 48 of Law No 144 of 31/7/2019 on the 2019 State Budget.	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	1/1234 issued on the 11/8/2002	Regarding financial aid for university students and whether they are subject to the income tax or not	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	1. /2539 issued on the 18/12/2002	Determining the rules for applying the provisions of Part Two of Decree-law No 144 dated 12/6/1959 and its amendments (an Income Tax Law related to defining the contractual relationship between the employee and the employer)	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	1/2541 issued on the 18/12/2002	Determining the rules for applying the provisions of Article 46 of the Decree-law No 144 dated 12/6/1959 and its amendments (Income Tax Law) related to the region of the	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
				salaries and wages tax assignment	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	1/2542 issued on the 18/12/2002	Determining the rules for applying the provisions of Article 46 and the articles that follow of the Decree-law No 144 dated 12/6/1959 and its amendments (the income tax law related to the categories of persons whose revenues are subject to the tax on salaries and wages	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	S1/283 issued on the 3/2/1970	On taxing the salaries and wages of UNRWA staff	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	S1/7878/2183 issued on the 28/11/1969	On income tax on salaries and wages received by residents in Lebanon for services performed in Lebanon and abroad	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	2/956 issued on the 24/5/2008	On income tax on salaries and wages of administrative nurses, supervisor, and technicians	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	2/549 issued on the 13/5/2008	Residency expenses of foreigner employee	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	2/132 issued on the 27/1/1966	On family allowances	

TAX CATEGORY	TAX SUBCATEGORY	TYPE OF LEGAL TEXT	LEGAL TEXT NO	TITLE	ISSUED BY
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/1656 issued on the 16/10/2007	On the procedure of paying salaries and wages taxes due on public administrations and institutions	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/1240 issued on the 9/5/2009	On the sick allowances	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/1782 issued on the 20/6/2009	Salaries and wages of cleaning staff in hospitals	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/690 issued on the 4/8/2009	Treating the tax due on ship/vessels crew	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/425 issued on the 19/2/2009	Procedure to declare on salary increase due to inflation	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	2722 issued on the 11/8/2010	Treatment of taxes on salaries paid by sports institutions	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	1/136 issued on the 12/1/2011	On family deductions	
INCOME TAX	Chapter 2: Salaries and wages	Guiding note	2/1237 issued on the 4/11/2011	On end-of-service indemnities paid to foreigners	
INCOME TAX	Chapter 2: Salaries and wages	Announcement	2/455 issued on the 27/7/2021	On salaries and wages paid in part or in full in a foreign currency	

* This list might not be comprehensive.