

<b>Jurisdiction's name:</b>	<b>LEBANON</b>
<b>Date</b>	<b>September 2017</b>

<b>Information on Tax Identification Numbers</b>
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**Section I – TIN Description**

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

*As per Article 34 of the Tax Procedure Code and article 59 of the Decision number 453/1 dated 22/4/2009 , the conditions for giving TIN are as follows:*

*-The tax administration issue a single tax identification number for all types of taxes, including customs and real estate fees. The TIN is issued not only to those filing tax returns but also to those tax liable with no tax returns (ex. property tax "under a certain threshold")*

*-The Tax Administration shall issue a tax identification number (TIN) to:*

- a physical person performing a business individually or as a partner in a partnership or contributing or holding shares in a company, or having a real estate in Lebanon, or subject to inheritance tax or any other tax liability.*
- a profession, an establishment, a partnership , a corporation or a company or a joint venture*
- an employee practicing work on the Lebanese soil, whether the employer was a resident or a non resident*
- governmental entities, municipalities, associations or any other body having a tax liability.*

*Note: The TIN of a physical person is different than the TIN issued to its profession, establishment, partnership , corporation or company*

**Section II – TIN Structure**

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

*The TINs are given based on numerical serial without the use of any letters,*

*Yet the TIN for entities registered in VAT are followed by a dash and a code (601 for the taxpayers subject to VAT, 603 and 604 for refund purposes...)*

### **Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

*The official documents where the TIN can be found are the registration certificate issued to entities, or the tax identification card issued to physical persons , or any other official certificate issued by the departments of the Revenue Directorate.*

### **Section IV – TIN information on the domestic website**

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

*TPC is available at: <http://www.finance.gov.lb/ar-lb/Taxation/LRT/TP>*

*"The TIN –verification tool" is not available on the ministry of finance website*

### **Section V – Contact point for further information**

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

*Mr Louay Hajj Chehade (Revenue Director)*

*e-mail: [louayc@finance.gov.lb](mailto:louayc@finance.gov.lb)*

*phone: 00 961 1 429 003*

