

Jurisdiction's name:	LEBANON
Date	September 2017

Information on Residency for tax purposes
--

Section I – Criteria for Individuals to be considered a tax resident

Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).

This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Subparagraph 2 of paragraph 11 of article 1 of the Tax Procedure Code amended by law 60/2016 defines the term “tax resident” for individuals as follows:

11- Resident:

Is considered resident in Lebanon:

1-...

2- Any physical person who satisfies one of the following conditions:

- Having a place of business in Lebanon.*
- Having a permanent home at his disposal in Lebanon, which is his usual residence or the usual residence of his family.
The term family means spouses and the children supported by them.*
- Who is present in Lebanon during more than 183 days in a period of 12 consecutive months, whether continually or intermittently.
Will not be taken into account for counting the 183 days ,the period of the presence of a physical person spent in Lebanon exclusively :
a. for passing from one foreign country to another;
b. for medical treatment.”*

Section II – Criteria for Entities to be considered a tax resident

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

- Subparagraph 1 of paragraph 11 of article 1 of the Tax Procedure Code amended by law 60/2016 defines the term “tax resident” for entities as follows:*

11- Resident:

Is considered resident in Lebanon:

1- Any legal entity established or registered according to the Lebanese Laws or has a place of business in Lebanon.

2-

- Article 3 of the law 706/2005 Collective Investment Schemes in Securities and Other Financial Instruments, consider the fund to be resident in Lebanon when the head office or the General Management of the manager is present in Lebanon.*

Section III – Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

No presence to entity types that are considered fiscally transparent or are considered to have no tax residence. Any legal entity not established or not registered according to the Lebanese Laws or not having a place of business in Lebanon is considered a non resident.

Section IV – Contact point for further information

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

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

Mr Louay Hajj Chehade (Revenue Director)

e-mail: louayc@finance.gov.lb

phone: 00 961 1 429 003