Middle East

Investing in Lebanon

Lebanon's corporate profit tax is 17% according to the Investment Development Authority of Lebanon (IDAL); the legal framework treats local and foreign investors equally, and IDAL grants project incentives under Investment Law No. 360.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	17%[1]	On the profits of joint stock and limited liability companies, with 15% on profits from selling fixed assets including shares and a 10% withholding tax on dividends and interest. Holding and offshore companies are exempt from income tax on profits and follow special rules.
VAT	*Under verification*	
Foreign ownership	Equal treatment for local and foreign investors[2]	According to IDAL, Lebanon's legal framework meets international standards and offers equal treatment to local and foreign investors.
Investment legal framework	Investment Law No. 360[3]	Under it, IDAL grants financial and non-financial incentives to investment projects.
Foreign property ownership	*Under verification*	
Investor residency	*Under verification*	
Free & economic zones	*Under verification*	

Official bodies

- **Investment Development Authority of Lebanon (IDAL)** — Investment promotion and incentives · investinlebanon.gov.lb
- **Ministry of Finance** — Taxes and tax returns · www.finance.gov.lb

Sources

1. Tax system — Investment Development Authority of Lebanon (IDAL) (Official page)
2. Legal framework — IDAL (Official page)
3. Investment incentives — IDAL (Official page)

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