

TAX OR MANDATORY CONTRIBUTION	PAYMENTS METHOD	STATUTORY TAX RATE	DEADLINE
SOCIAL SECURITY CONTRIBUTIONS	QUARTERLY/MONTHLY*	25.5%	Monthly Payment/ 1 Month from due date Quarterly Payment/ 3 Months from due date
CORPORATE INCOME TAX	YEARLY	SAL/SARL: 17% Offshore company: 1 million LBP Holding company: ranges from 1.8 million to 5 Million LBP depending on capital & reserves	SAL/SARL: 31 May of Each Fiscal Year Holding/Offshore: 31 May of Each Fiscal Year Proprietorship/Partnership: 31 March of Each Fiscal Year
CAPITAL GAINS TAX	INCLUDED WITHIN THE CORPORATE INCOME TAX (UPON OCCURENCE)	15%	As per income Tax Declaration Deadline
VALUE ADDED TAX (VAT)	QUARTERLY	11%	20th of the Month following the due Quarter
STAMP DUTY	ONCE (UPON OCCURENCE)	4% on contracts 250 LBP on invoices and receipts and statements of account	5 days from the date of the contract
AUDIT REPORT	YEARLY		3 months following the Declaration of the Corporate Income Tax
PAYROLL TAX WITHHOLDING	QUARTERLY	2 to 20% depending on Salary	15th of the month following the quarter

* Social Security Contributions are declared Quarterly if the number of Employees is 9 and below. 10 and above Employees the declaration is Monthly.