



INVESTMENT DEVELOPMENT  
AUTHORITY OF **LEBANON**

Presidency of the Council of Ministers

# DOUBLE TAXATION TREATIES

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**MATRIX OF CONVENTIONS FOR THE AVOIDANCE OF DOUBLE TAXATION &  
THE PREVENTION OF FISCAL EVASION ON TAXES FROM INCOME & CAPITAL  
AS OF DECEMBER 24, 2010**

TITLE	SIGNED	RATIFIED	ENFORCED	LEGAL REF.
<b>ALGERIA</b>	MARCH 26, 2002	AUGUST 29, 2002	JULY 19, 2006	LAW N. 456 IN O.G N.50 OF SEPTEMBER 5, 2002
<b>ARMENIA</b>	SEPTEMBER 16, 1998	FEBRUARY 23, 1999	DECEMBER 13, 2000	LAW N. 38 IN O.G N.38 OF MARCH 1, 1999
<b>BAHRAIN</b>	AUGUST 7, 2003	FEBRUARY 11, 2004	SEPTEMBER 13, 2005	LAW N. 569 IN O.G N.9 OF FEBRUARY 13, 2004
<b>BELARUS</b>	JUNE 19, 2001	DECEMBER 14, 2001	DECEMBER 29, 2002	LAW N. 370 IN O.G N.64 OF DECEMBER 27, 2001
<b>BULGARIA</b>	JUNE 1, 1999	OCTOBER 25, 1999	JANUARY 5, 2000	LAW N. 111 IN O.G N.52 OF NOVEMBER 3, 1999
<b>CUBA</b>	FEBRUARY 4, 2001	AUGUST 2, 2001		LAW N. 334 IN O.G N.39 DATED AUGUST 9, 2001
<b>CYPRUS</b>	FEBRUARY 18, 2003	OCTOBER 20, 2003	APRIL 14, 2005	LAW N.530 IN O.G N.48 OF OCTOBER 22, 2003
<b>CZECH REPUBLIC</b>	AUGUST 28, 1997	JUNE 14, 1999	JANUARY 24, 2000	LAW N. 82 IN O.G N.28 OF JUNE 17, 1999
<b>EGYPT</b>	MARCH 17, 1996	JULY 24, 1996	MARCH 22, 1998	LAW N. 582 IN O.G N.35 OF AUGUST 8, 1996
<b>FRANCE</b>	JULY 24, 1962	AUGUST 23, 1963	1963	DECREE-LAW N. 13673
<b>GABON</b>	FEBRUARY 20, 2001	JULY 16, 2003		LAW N. 516 IN O.G N.35 OF JULY 24, 2003
<b>IRAN</b>	OCTOBER 22, 1998	FEBRUARY 23, 1999	JANUARY 19, 2001	LAW N. 43 IN O.G OF MARCH 1, 1999
<b>ITALY</b>	NOVEMBER 22, 2000	APRIL 3, 2001	NOVEMBER 21, 2011	LAW N. 288 IN O.G N.19 OF APRIL 19, 2001
<b>JORDAN</b>	OCTOBER 31, 2002	OCTOBER 20, 2003	DECEMBER 12, 2003	LAW N. 534 IN O.G N.48 OF OCTOBER 22, 2003
<b>KUWAIT</b>	JANUARY 21, 2001	APRIL 3, 2001	MARCH 20, 2002	LAW N. 293 IN O.G N.19 OF APRIL 19, 2001
<b>MALAYSIA</b>	JANUARY 20, 2003	JULY 16, 2003	NOVEMBER 10, 2004	LAW N. 517 IN O.G N.35 OF JULY 24, 2003
<b>MALTA</b>	FEBRUARY 23, 1999	OCTOBER 25, 1999	FEBRUARY 10, 2000	LAW N. 119 IN O.G N.52 OF NOVEMBER 3, 1999

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TITLE	SIGNED	RATIFIED	ENFORCED	LEGAL REF.
<b>MALTA-AMENDING PROTOCOL</b>	APRIL 16, 2009	MARCH 6, 2010	MARCH 26, 2010	LAW N. 81 IN O.G N.12 OF MARCH 11, 2010
<b>MOROCCO</b>	OCTOBER 20, 2001	JUNE 5, 2002	AUGUST 9, 2003	LAW N. 404 IN O.G N.34 OF JUNE 13, 2002
<b>PAKISTAN</b>	AUGUST 31, 2005	MAY 15, 2006	JUNE 26, 2008	LAW N. 737 IN O.G N.25 OF MAY 22, 2006
<b>POLAND</b>	JULY 26, 1999	MAY 24, 2000	NOVEMBER 7, 2003	LAW N. 178 IN O.G N.25 DATED JUNE 8, 2000
<b>QATAR</b>	NOVEMBER 23, 2005	NOVEMBER 11, 2006	JANUARY 1, 2010	LAW N. 762 IN O.G N.56 OF NOVEMBER 27, 2006
<b>ROMANIA</b>	JUNE 28, 1995	JULY 24, 1996	APRIL 6, 1997	LAW N. 577 IN O.G N.38/96
<b>RUSSIA</b>	APRIL 7, 1997	FEBRUARY 23, 1999	JUNE 16, 2000	LAW N. 29 IN O.G OF MARCH 1, 1999
<b>SENEGAL</b>	OCTOBER 19, 2002	OCTOBER 20, 2003	SEPTEMBER 22, 2004	LAW N. 538 IN O.G N.48 OF OCTOBER 22, 2003
<b>SUDAN</b>	MARCH 9, 2004	NOVEMBER 20, 2004		LAW N. 614 IN O.G N.64 OF DECEMBER 2, 2004
<b>SULTANATE OF OMAN</b>	APRIL 12, 2001	AUGUST 16, 2001	OCTOBER 28, 2001	LAW N. 353 IN O.G N.42 DATED AUGUST 23, 2001
<b>SYRIA</b>	JANUARY 12, 1997	JULY 24, 1997	MARCH 10, 1998	LAW N. 658 IN O.G N.37 DATED JULY 31, 1997
<b>SYRIA-AMENDING PROTOCOL</b>	JULY 18, 2010			
<b>TUNISIA</b>	JUNE 24, 1998	FEBRUARY 23, 1999	JUNE 3, 2000	LAW N. 36 IN O.G OF MARCH 1, 1999
<b>TURKEY</b>	MAY 12, 2004	MAY 15, 2006	AUGUST 21, 2006	LAW N. 734 IN O.G N.25 OF MAY 22, 2006
<b>U.A.E</b>	MAY 17, 1998	FEBRUARY 23, 1999	MAY 21, 1999	LAW N. 42 IN O.G OF MARCH 1, 1999
<b>UKRAINE</b>	APRIL 22, 2002	JULY 16, 2003	SEPTEMBER 6, 2003	LAW N. 500 IN O.G N.35 OF JULY 24, 2003
<b>YEMEN</b>	SEPTEMBER 29, 2002	JULY 16, 2003	FEBRUARY 20, 2006	LAW N. 513 IN O.G N.35 OF JULY 24, 2003

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