

## UHY Lebanon-Tax Update

*"We can put the right strategies in place to relieve your tax burden and help you achieve your financial goals"*

*November 2013 update – Second issue*

### **This update includes:**

Decision no. 1157/1 dated 25 October 2013

This decision relates mainly to VAT registered taxpayers who have to submit the tax declarations electronically starting the first quarter of 2014.

### **Summary:**

The taxpayers who are registered at the VAT department are required to submit their tax declarations electronically via the tax electronic system starting the first quarter of 2014.

They must submit application forms for registration available on the website of the Ministry of Finance ([www.finance.gov.lb](http://www.finance.gov.lb)) no later than 31 January 2014 to benefit from the provisions of the electronic declaration. The Ministry of finance (MOF) will provide those registered taxpayers after receiving their application through its website with the relevant "User Name & Password" not later than 28 February 2014.

The tax administration will stop issuing and receiving, in the form of paper, the VAT quarterly declarations and the refund requests, the declarations of built property tax and income tax on wages and salaries starting the first quarter of 2014.

Diplomatic and consular bodies, as well as international organizations are not required to register electronically.

Taxpayers will be exposed to penalties in the absence of submitting their tax declarations electronically before the deadline.



The declarations forms currently available on the tax electronic system are:

Built Property Tax	Income Tax - Schedule II	Value Added Tax
21 ك	10 ر	ق 1-2 ق 1-3 ق 1-4 ق 3-7 ق 3-8

Please note that hospitals, universities and schools who are VAT registered companies are required to register and file their respective returns electronically.

For further clarifications, please contact Elie Abboud ([e.abboud@uhy-lb.com](mailto:e.abboud@uhy-lb.com)) or Roy Bou Kheir ([r.boukheir@uhy-lb.com](mailto:r.boukheir@uhy-lb.com))

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