

SERHAL NASSAR & CO.

THE LEBANESE OFFSHORE COMPANIES MAIN TAX EXEMPTIONS

*Based on law no.89 of 07/09/91, law no.19 of 05/09/09
and decree no.2083 of 29/05/09*

- 1- **No taxation** on net **profit**.

- 2- **No taxation** on **dividends** distributed.

- 3- **No taxation** on **income and revenue from investment** of the company's funds outside Lebanon.

- 4- **No taxation** on **interest** earned from foreign legal entities.

- 5- **No taxation** or **gains** realized from sales of foreign shares.

- 6- **No stamp duty** on contracts and documents signed by the offshore in Lebanon and relating to its activities outside the Lebanese territories.

SERHAL NASSAR & CO.

**THE LEBANESE OFFSHORE COMPANIES
MAIN TAX EXEMPTIONS**