



**IDAL**

INVEST IN **LEBANON**



INVESTMENT DEVELOPMENT  
AUTHORITY OF **LEBANON**

Presidency of the Council of Ministers

# DOUBLE TAXATION TREATIES



## MATRIX OF CONVENTIONS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION ON TAXES FROM INCOME AND CAPITAL

As of December 24, 2010

TITLE	SIGNED	RATIFIED	ENFORCED	LEGAL REFERENCE
<a href="#">Algeria</a>	March 26, 2002	August 29, 2002	July 19, 2006	Law N. 456 In O.G N.50 of September 5, 2002
<a href="#">Armenia</a>	September 16, 1998	February 23, 1999	December 13, 2000	Law N. 38 In O.G N.38 of March 1, 1999
<a href="#">Bahrain</a>	August 7, 2003	February 11, 2004	September 13, 2005	Law N. 569 In O.G N.9 of February 13, 2004
<a href="#">Belarus</a>	June 19, 2001	December 14, 2001	December 29, 2002	Law N. 370 In O.G N.64 of December 27, 2001
<a href="#">Bulgaria</a>	June 1, 1999	October 25, 1999	January 5, 2000	Law N. 111 In O.G N.52 of November 3, 1999
<a href="#">Cuba</a>	February 4, 2001	August 2, 2001		Law N. 334 In O.G N.39 dated August 9, 2001
<a href="#">Cyprus</a>	February 18, 2003	October 20, 2003	April 14, 2005	Law N.530 In O.G N.48 of October 22, 2003
<a href="#">Czech Republic</a>	August 28, 1997	June 14, 1999	January 24, 2000	Law N. 82 In O.G N.28 of June 17, 1999
<a href="#">Egypt</a>	March 17, 1996	July 24, 1996	March 22, 1998	Law N. 582 In O.G N.35 of August 8, 1996
<a href="#">France</a>	July 24, 1962	August 23, 1963	1963	Decree-Law N. 13673
<a href="#">Gabon</a>	February 20, 2001	July 16, 2003		Law N. 516 In O.G N.35 of July 24, 2003
<a href="#">Iran</a>	October 22, 1998	February 23, 1999	January 19, 2001	Law N. 43 In O.G of March 1, 1999
<a href="#">Italy</a>	November 22, 2000	April 3, 2001	November 21, 2011	Law N. 288 In O.G N.19 of April 19, 2001
<a href="#">Jordan</a>	October 31, 2002	October 20, 2003	December 12, 2003	Law N. 534 In O.G N.48 of October 22, 2003
<a href="#">Kuwait</a>	January 21, 2001	April 3, 2001	March 20, 2002	Law N. 293 In O.G N.19 of April 19, 2001
<a href="#">Malaysia</a>	January 20, 2003	July 16, 2003	November 10, 2004	Law N. 517 In O.G N.35 of July 24, 2003
<a href="#">Malta</a>	February 23, 1999	October 25, 1999	February 10, 2000	Law N. 119 In O.G N.52 of November 3, 1999
<a href="#">Malta - Amending Protocol</a>	April 16, 2009	March 6, 2010	March 26, 2010	Law N. 81 In O.G N.12 of March 11, 2010

<a href="#">Morocco</a>	October 20, 2001	June 5, 2002	August 9, 2003	Law N. 404 in O.G N.34 of June 13, 2002
<a href="#">Pakistan</a>	August 31, 2005	May 15, 2006	June 26, 2008	Law N. 737 in O.G N.25 of May 22, 2006
<a href="#">Poland</a>	July 26, 1999	May 24, 2000	November 7, 2003	Law N. 178 in O.G N.25 dated June 8, 2000
<a href="#">Qatar</a>	November 23, 2005	November 11, 2006	January 1, 2010	Law N. 762 in O.G N.56 of November 27, 2006
<a href="#">Romania</a>	June 28, 1995	July 24, 1996	April 6, 1997	Law N. 577 In O.G N.38/96
<a href="#">Russia</a>	April 7, 1997	February 23, 1999	June 16, 2000	Law N. 29 In O.G of March 1, 1999
<a href="#">Senegal</a>	October 19, 2002	October 20, 2003	September 22, 2004	Law N. 538 In O.G N.48 of October 22, 2003
<a href="#">Sudan</a>	March 9, 2004	November 20, 2004		Law N. 614 In O.G N.64 of December 2, 2004
<a href="#">Sultanate of Oman</a>	April 12, 2001	August 16, 2001	October 28, 2001	Law N. 353 In O.G N.42 dated August 23, 2001
<a href="#">Syria</a>	January 12, 1997	July 24, 1997	March 10, 1998	Law N. 658 In O.G N.37 dated July 31, 1997
<a href="#">Syria - Amending Protocol</a>	July 18, 2010			
<a href="#">Tunisia</a>	June 24, 1998	February 23, 1999	June 3, 2000	Law N. 36 In O.G of March 1, 1999
<a href="#">Turkey</a>	May 12, 2004	May 15, 2006	August 21, 2006	Law N. 734 In O.G N.25 of May 22, 2006
<a href="#">U.A.E</a>	May 17, 1998	February 23, 1999	May 21, 1999	Law N. 42 In O.G of March 1, 1999
<a href="#">Ukraine</a>	April 22, 2002	July 16, 2003	September 6, 2003	Law N. 500 In O.G N.35 of July 24, 2003
<a href="#">Yemen</a>	September 29, 2002	July 16, 2003	February 20, 2006	Law N. 513 In O.G N.35 of July 24, 2003

Source: Ministry of Finance

