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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** |

**Personal Declaration – Income Tax**

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| Income Tax – 2010 Version  Website of the Ministry of Finance | Full name of the taxpayer: ………... (name) ………... (father’s name) ………... (family name)  Registration number (at the Ministry of Finance) … … … … … … … … …  For the year ……  For one institution ……………………………………. For several institutions \* ………………  Financial Unit: …..  Region of Activity: ….. |

\* For lump-sum profit taxpayers, please fill F3 form (Personal) for each institution or profession.

The declaration with all its pages is considered as one document. The taxpayer is bound to fill all obligatory information, optional information to be filled as needed, and to submit the declaration with all its pages.

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | | | F1  (Individual)  Page 1/4 | |
| **Personal Declaration – Income Tax** | | | | |
| Full Name of taxpayer: ………... (name) ………... (father’s name) ………... (family name)  Position: Please tick the appropriate case   * Lump-sum profit individual taxpayer * Real profit individual taxpayer * Partner taxpayer in a partnership   Personal registration number (at the Ministry of Finance) … … … … … … … … …  Region of Activity: ………………..  For the year: …………………….  Is it the first declaration of the taxpayer? Yes No  Is it the last declaration of the taxpayer? Yes No. If yes, please mention the reason: | | | | |
| Marital status:  Single  Married  Divorced  Widow  Number of dependent children: | | Spouse: S/He works  Yes  No  In case s/he works, personal registration number (at the Ministry of Finance): … … … … … … … … … | | |
| Personal Address  Mohafazat …………………..  Caza …………………………  Region-Locality …. Real Estate Region ………………  District …………….… Street …………….  Building …………… No of Lot/Section ……………….  Floor ………………..… Phone …………………….  Fax ………………….… Phone ……………………  PO Box: ………………. Region …………………..  Email: …………………………………… | | Correspondence Address  Mohafazat …………………..  Caza …………………………  Region-Locality …. Real Estate Region ………………  District …………….… Street …………….  Building …………… No of Lot/Section ……………….  Floor ………………..… Phone …………………….  Fax ………………….… Phone ……………………  PO Box: ………………. Region …………………..  Email: …………………………………… | | |
| The person who contributed to filling the declaration:  Full name: ……......... …………….. ……………….  Phone: ………………………………… | | Registration number (at the Ministry of Finance): ..........  Fax: ………………………………… | | |
| Declaration contents: |  | | Yes | No |
|  | \* Profit (or Loss) from partnerships | |  |  |
|  | \* Profit (or Loss) from individual institutions and professions- Real profit | |  |  |
|  | \* Profit from individual institutions and professions – lump sum profit | |  |  |
|  | \* Estimated profit | |  |  |
|  | \* Salaries and wages revenues | |  |  |
|  | \* Statement of the institution/the profession’s revenues and expenses F3 Form (obligatory for lump-sum profit) | |  |  |
|  | \* Statement of amounts paid to experts, accountants, consultants, lawyers, engineers, etc. (lump-sum profit taxpayers-F4 Form) | |  |  |
|  | \*Statement of deficit to be carried forward – for real profit taxpayers (F21)  \*Statement of paid amounts to non-residents according to Articles 41, 42 and 43 for taxpayers on the basis of real profit and on the basis of lump-sum profit (F26) | |  |  |
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(\*) The natural or moral person is notified at the correspondence address given to the Tax Department. Therefore, read carefully Articles 27 and 28 of the tax procedures law No 44, dated 11/11/2008.

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| **List of the taxpayer’s dependents to calculate family rebate\*** | | | | | | | | | | | | | | | | | | | | F1  (Individual)  Page 2/4 |
|  | First Name | Last name | Date of birth | Sex | | Student | | | | Unemployed | | Family status | | | | | | | | Value of family rebate |
| Male | Female | Yes | No | Educational Institution | Level | Yes | No | Single | Married | Divorced | Widow | Death | Start Date\*\* | End Date\*\* | |
| 1 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 2 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 3 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 4 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 5 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
| 6 |  |  | D/M/Y |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | |  |
| **Total family rebate value** | | | | | | | | | | | | | | | | | | | **100** |  |

\* Please tick the appropriate case.

\*\* Start Date and End Date of Family Rebate.

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | F1  (Individual)  Page 3/4 |
| **Statement of Taxable Income (Part 1-Companies and Professions)** | |
| **A- Income from taxable partnerships through real profit** | |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | **Company name (1)** | **Company’s registration number (at the Ministry of Finance) (2)** | **Partnership percentage (3)** | **Revenues profit (loss) (4)** | **Capital Profit (loss)** | | | **Assets wavering (5)** | **Reevaluation profit (6)** | | 100 |  |  |  |  |  |  | | 110 |  |  |  |  |  |  | | 120 |  |  |  |  |  |  | | 130 |  |  |  |  |  |  | |  | | **Total** | **140** |  |  |  | | |
| **B – Taxable income of commercial, industrial and non-industrial professions and individual institutions through real profit** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | **Company name (1)** | **Company’s registration number (at the Ministry of Finance) (2)** | **Revenues profit (loss) (4)** | **Capital Profit (loss)** | | | **Assets wavering (5)** | **Reevaluation profit (6)** | | 150 |  |  |  |  |  | | 160 |  |  |  |  |  | | 170 |  |  |  |  |  | | 180 |  |  |  |  |  | |  | | **Total** | **190** |  |  | | |
| **C – Taxable income of commercial, industrial and non-industrial professions and institutions through lump-sum profit** | |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | **Company/Profession name (1)** | **Registration number (at the Ministry of Finance) (2)** | | **Total revenues (3)** | **Taxable lump-sum profit (4)** | **Capital profit (loss)** | | **Assets wavering (5)** | | 200 |  |  | |  |  |  | | 210 |  |  | |  |  |  | | 220 |  |  | |  |  |  | | 230 |  |  | |  |  |  | |  |  | **Total** | **240** |  |  |  | | |
| **D – Taxable income of commercial, industrial and non-industrial professions and institutions through estimated profit** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | **Company/Profession name (1)** | **Registration number (at the Ministry of Finance) (2)** | | **Estimated profit before rebate** | **Capital profit (loss)** | | **Assets wavering (4)** | | 250 |  |  | |  |  | | 260 |  |  | |  |  | | 270 |  |  | |  |  | | 280 |  |  | |  |  | |  |  | **Total** | **290** |  |  |   I, the undersigned, certify that the information herewith enclosed is true and accurate.  Name: …………………………………..  Personal registration number (at the Ministry of Finance): ………………………  Position: …… Signature ….. | |

\* The net capital loss is rebated from revenues profit if the net loss results from the wavering of consumed capital assets, for real profit taxpayers only.

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | F1  (Individual)  Page 4/4 |
| **Calculation of Total Profits and Taxes** | |
| 1. **Calculating the tax on declared wages and salaries (part 2) cashed by the Declaring Party**   Attention: The declaration of the declaring party’s wages and salaries in this field is to benefit from family rebate on revenues (part 1) and does not exempt from submitting R8 Form. | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | **Overall wages, salaries and contracts revenues** | **120** |  | **Deducted taxes** | **150** |  | | **Total taxes calculated without family rebate** | **140** |  | **Balance to be paid** | **160** |  | | |
| **2-Commercial, industrial and non-commercial profit tax (part 1)** | |
| |  |  |  | | --- | --- | --- | | Total profit (loss) from partnerships (real profit) | 170 |  | | Total profit (loss) from individual institutions (real profit) | 180 |  | | **Overall profit (loss) from partnerships and individual institutions (real profit)** | 190 |  | | 1. **In case the result in the above Line 190 is a profit** |  |  | | Profit of the current financial cycle (moved from Line 190) | 200 |  | | Is rebated: the loss from consumable capital assets wavering | 210 |  | | Carried-forward revenue deficit at the beginning of the fiscal year | 220 |  | | **The result is a profit** | 230 |  | | **Or a persistent deficit** | 240 |  | | Is rebated from the remaining deficit: reevaluation profits used to write off a carried-forward deficit | 250 |  | | Net profit from capital assets wavering used to write off a carried forward deficit | 260 |  | | **Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Statement F21, Line 150)** | 270 |  | | 1. **In case the result in the above Line 190 is a loss:** |  |  | | A carried-forward revenue deficit as at the beginning of the fiscal year | 280 |  | | Is rebated: Reevaluation profit used to write off a carried-forward deficit | 290 |  | | Is added: Loss of the current financial cycle (moved from Line 190) | 300 |  | | **Total deficit and loss** | 310 |  | | Is rebated: the net profit of wavering capital assets used to write off a carried-forward deficit | 320 |  | | **Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Form F21, Line 150)** | 330 |  | | **Calculating the taxable profit (profit tax)** |  |  | | Profit from personal institutions/partnerships (real profit) (moved to Line 230) | 340 |  | | Is added: Profit from revenues through lump-sum | 350 |  | | Is added: Profit from public works revenues subject to lump-sum profit | 360 |  | | Estimated profits | 365 |  | | **Overall profit** | 370 |  | | **Is rebated: Family rebate** | 380 |  | | Other rebates | 390 |  | | **Total taxable profit** | 400 |  | | 1. **Taxable improvement profits according to Article 45 (Please use Form F23)** |  |  | | Improvement profit used for purposes other than writing off a carried-forward deficit | 410 |  | | Balance of profit from capital assets wavering | 420 |  | | **Total taxable improvement profit** | 430 |  | | |
| **3- Total due taxes** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Due tax on commercial, industrial, and non-commercial profit | 440 |  | Controlling fine on the tax on commercial, industrial and non-commercial profit | 480 |  | | Are rebated: special and/or tax exemption according to Article 51 of Law 497/2003 | 442 |  | Controlling fine on the improvement profit tax | 490 |  | | **Balance of due tax on (part 1) profit** | 445 |  | Controlling fine on non-residents tax | 500 |  | | Due tax on improvement profit | 450 |  | **Overall controlling fines** | 510 |  | | Due tax on non-residents (Articles 41, 42 and 43) | 460 |  | Total paid controlling fines | 515 |  | | **Overall due taxes** | 465 |  | Balance due to be paid on salaries and wages | 520 |  | | Total paid taxes (part 1) | 470 |  | **Balance of tax to be paid/recovered** | 530 |  | |  |  |  | **Balance of fine to be paid/recovered** | 540 |  | | |
| **Statement** | |
| I, the undersigned, certify that the information herewith enclosed is true and accurate.  Name ……………………………  Personal registration number (at the Ministry of Finance): …………………………………  Position: ….. Signature …..  **Note: If the tax by virtue of Article 51 is higher than the profit tax, the difference is not rebated from the overall due taxes.** | |

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | | F3  (Individual) |
| **Statement of Revenues and Expenses of the Institution/the Profession**  **For lump-sum profit taxpayers** | | |
| Name of the Taxpayer: ……….. | Institution/Profession’s registration number (at the Ministry of Finance): ……………………. | |
| Commercial Name ………………………….. | Personal registration number (at the Ministry of Finance): ………………………….. | |
|  | For the year: ………………………. | |
| Address of the institution/the profession:  Mohafazat: ……………….. Caza: …………………………. Region-Locality: …………………………  District:………………………… Street: ………………………………………  Real Estate Region: ……………….. No of Lot/Section: ……………..  Building …………………. Floor …………………….. Phone …………………………. Phone ………………….  PO Box ………………. Region …………………………… Fax ……………………….  Email: ………………………………….. | | |
| |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | **Activity type** | | Revenues (\*) | | Profit rate | | Net lump-sum profit | | | 1 |  | 90 |  | 95 |  | 100 |  | | 2 |  | 91 |  | 96 |  | 110 |  | | 3 |  | 92 |  | 97 |  | 120 |  | | 4 |  | 93 |  | 98 |  | 130 |  | |  | **Total** | 94 |  | 99 |  | 140 |  |   **Details of charges and expenses**   |  |  |  | | --- | --- | --- | | Sales of merchandise and raw and consumption material | 150 |  | | Monetary and in-kind wages, salaries and other benefits for employees | 160 |  | | Social security subscriptions | 170 |  | | Commissions paid to third parties | 180 |  | | Amounts paid to experts, accountants, lawyers, consultants, engineers, etc. | 190 |  | | Car and transportation expenses | 200 |  | | Banking commissions, interests and expenses | 210 |  | | Non-bank commissions, interests and expenses | 220 |  | | Maintenance and repair expenses | 230 |  | | Legal expenses, consultancies and similar expenses | 240 |  | | Rent or investment | 250 |  | | Other office expenses | 260 |  | | Taxes, fees, and permits | 270 |  | | Travelling expenses | 280 |  | | Promotion and advertisement | 290 |  | | Institution/Profession activity insurance expenses | 300 |  | | Amortization\*\* | 310 |  | | Other expenses | 320 |  | | **Overall charges and expenses** | 330 |  | | | |
| |  |  |  | | --- | --- | --- | | Fixed assets buyouts | 340 |  | | | |
| |  |  |  | | --- | --- | --- | | Amounts paid to non-residents | 350 |  | | | |

**\* If the taxpayer practices several activities within the same institution and did not separate the revenues of each activity, the highest rate applies to the lump-sum profit among these activities and on the overall revenues.**

**\*\* For machinery, equipment, and furniture used in the institution in the first year, plus any addition and minus any wavering, the result is multiplied by the depreciation rate of each type of them.**

**Signature: ……**

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | | | | | F4  (Individual) |
| **Statement of amounts paid to experts, accountants, consultants, lawyers, engineers and other liberal professions**  **(The present form is used by lump-sum profit taxpayers)** | | | | | |
|  | **Full name (with father’s name)** | | **Position** | **Registration number (at the Ministry of Finance)** | **Paid amount in LBP** |
| 1 |  | |  |  |  |
| 2 |  | |  |  |  |
| 3 |  | |  |  |  |
| 4 |  | |  |  |  |
| 5 |  | |  |  |  |
| 6 |  | |  |  |  |
| 7 |  | |  |  |  |
| 8 |  | |  |  |  |
| 9 |  | |  |  |  |
| 10 |  | |  |  |  |
| 11 |  | |  |  |  |
| 12 |  | |  |  |  |
| 13 |  | |  |  |  |
| 14 |  | |  |  |  |
| 15 |  | |  |  |  |
| 16 |  | |  |  |  |
|  | **Overall paid amounts** | **130** |  | | |
| I, the undersigned, certify that the information enclosed herewith in the present declaration is true and accurate.  Name of signatory: …………………………………  Registration number (at the Ministry of Finance): ……………………………….  Position : …………………………………..  Date (D/M/Y) : ……………………. Signature : ………………………………… | | | | | |

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | F21  (Individual) |
| **Statement of the deficit to be carried forward** | |
| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  | |  | | **Profit of the current financial cycle (4)** | | **Profit from wavering fixed assets (current financial cycle) in LBP (5)** | | **Profit from reevaluation (current financial cycle) LBP (6)** | |  | |  | | |  |  | |  | |  | |  | |  | |  | |  | | | **Annual loss (1)** | **Loss balance for previous years (\*) (2)** | | **Loss for the current year LBP (3)** | | **Amount used from the profit of the current financial cycle to write off loss** | | **Amount used from the profit of wavering fixed assets to write off loss** | | **Amount used from the profit of reevaluation to write off loss** | | **Deficit subject to prescription (7)** | | **Balance of loss to be carried forward (8)** | | |  |  | |  | |  | |  | |  | |  | |  | | |  |  | |  | |  | |  | |  | |  | |  | | |  |  | |  | |  | |  | |  | |  | |  | | |  |  | |  | |  | |  | |  | |  | |  | | | **Total** | **100** |  | **110** |  | **120** |  | **130** |  | **140** |  | **150** |  | **160** |  | |  | **Balance of profits for the current financial cycle** | | | |  |  |  |  |  |  |  | | | |   **(\*) Balance of loss for the previous years after rebating what was written off with the profits of the previous years.** | |

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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | |  | F26 (Individual) | |
| **Statement of amounts paid to non-residents according to Articles 41, 42 and 43 of the Income Tax Law** | | | |  |
| For the compensation of a service (1) | Other amounts (2) | | | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Overall paid amount | 210 |  | Overall paid amount | 210 |  | | Taxable amount 50% | 220 |  | Taxable amount 15% | 220 |  | | Due tax 15% | 230 |  | Due tax 15% | 230 |  | | | | | |
| Total due taxes for amounts paid to non-residents \* (3)   |  |  | | --- | --- | | 300 |  | | | | | |
| (1) In compensation of a service: The service consists of providing expertise and personal effort, like technical and engineering studies and consultancies, and others.  (2) Other amounts paid to non-residents for works and rights in return of the provision of materials, equipment, works, consigned goods, etc.  (\*) The amount in this line is added to Line 460, p. 4/4 of the Persona Declaration, i.e. it combines both lines 440 and 450, in case it was a lump-sum profit or an estimated profit taxpayer.  Non-residents are considered persons, companies or institutions which do not have a place to exercise the profession in Lebanon. | | | | |