

Non-Resident Businesses Lebanon VAT Refund



Navigating VAT Refund: A Guide for Non-Resident Businesses in Lebanon

Non-resident businesses (natural or legal persons), whether foreign nationals or Lebanese citizens residing abroad, who do not maintain a permanent place of business or permanent residence in Lebanon, and whose visit is for the purpose of organizing, attending, or participating in conferences, lectures, or exhibitions, may be eligible for VAT refunds under specific conditions.

1. Meeting Eligibility criteria

- The total VAT paid for goods or services received within Lebanese territory must exceed 1,000,000 LBP (approximately USD 666, based on a comparative exchange rate) during one or more visits within a given year.
- The business must be registered with the tax administration in its country of residence or listed in the commercial register.
- The business must not carry out any activities (supply of goods or provision of services), whether taxable or non-taxable, in Lebanon.

2. The right to request a full refund

Non-resident businesses may request a full refund of the VAT paid in Lebanon, provided that the goods and services are directly, clearly, and explicitly related to the professional purpose for which they came to Lebanon, such as:

- Rental fees for exhibition spaces
- Rental or licensing fees for real estate
- Purchase or rental of various equipment and tools exclusively intended to achieve the stated objective
- Hotel accommodation fees
- Car rental fees

3. Submitting a VAT refund application

- A request for a VAT refund must be submitted **before the end of June** each year for the VAT paid during the twelve-month period preceding the date of the request.
- To request a VAT refund, a signed form issued by the Ministry of Finance must be submitted, including but not limited to supplier information, tax ID, and supported by original invoices, proof of payment, etc.

Processing Timelines

For the processing of your refund application; the Lebanese tax Authority must conclude the refund application within a maximum period of three months from the date of receiving the request.



What will happen when your **VAT refund application** is submitted?

- If the request is approved, the refund must be paid before the end of the same year in which the request was submitted.
- If the request is denied, the tax administration must provide the reasons for the rejection and notify the applicant accordingly.
- The VAT refund is paid in Lebanese currency by check, bank transfer, or wire transfer to the account number specified in the refund request.



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PwC has a team of dedicated specialists in Lebanon VAT refund who can support you throughout the VAT refund process. They will apply an efficient approach to help navigate through the complexities of the process and accelerate the collection of the VAT refund.



If you have incurred VAT in Lebanon, now is the time to act as the deadline to submit your refund application is fast approaching.

Contact us today and discover how our experts can simplify the process and maximize your refund.



Contact us now, to learn more



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