



MALTA DOUBLE TAX TREATIES

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L.N. 242 of 2010

**INCOME TAX ACT
(CAP. 123)**

**Double Taxation Relief (Taxes on Income)
(Republic of Lebanon) (Amendment) Order, 2010**

IN exercise of the powers conferred by article 76 of the Income Tax Act, the Minister of Finance, the Economy and Investment has made the following order:-

Citation.

L.N. 119 of 2000.

Amendments to have effect.

1. This title of this order is the Double Taxation Relief (Taxes on Income) (Republic of Lebanon) (Amendment) Order, 2010 and it shall be read and construed as one with the Double Taxation Relief (Taxes on Income) (Republic of Lebanon) Order, 2000, hereinafter referred to as “the principal order”.

2. It is hereby declared:-

(a) that the amendments to the principal order, as specified in the Schedule to this order, have been made with the Government of the Republic of Lebanon;

(b) that it is expedient that those amendments should have effect;

(c) that the Protocol specified in the Schedule to this order has entered into force on the 23 March, 2010.

SCHEDULE

PROTOCOL

AMENDING THE CONVENTION BETWEEN
THE REPUBLIC OF MALTA
AND THE REPUBLIC OF LEBANON
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME
SIGNED IN BEIRUT ON 23 FEBRUARY 1999

The Government of Malta and the Government of the Republic of Lebanon, desiring to amend the Convention between the two Governments for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed in Beirut on 23 February 1999 (hereinafter referred to as “the Convention”), have agreed as follows:

Article I

Paragraph 1 of Article 11 of the Convention shall be substituted by the following paragraph:

“1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in the other State.”

Article 2

In paragraph 1 of Article 22 of the Convention, the words “Where a resident of Lebanon derives income from sources within Lebanon” shall be substituted by the words “Where a resident of Lebanon derives income from sources within Malta”.

Article 3

The Protocol shall enter into force on the date of receipt of the latter of the notification of each Contracting State notifying the other of the completion of the procedures required by its domestic law for the entry into force of this Protocol. Pending such exchange, the Protocol shall be given provisional effect. Moreover, the provisions of the Convention shall be interpreted, since the entry into force of the Convention, in light of the provisions of the Protocol.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Beirut on 16th April, 2009 in English and Arabic languages, both texts being equally authentic.

TONIO BORG

FAWZI SALLOUKH

For the Government of Malta

For the Government of the
Republic of Lebanon