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Company formation in Lebanon

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Company formation in Lebanon



Flag



Coat of arms

Common form	SAL (joint-stock company) or SARL
Registry	Commercial Register
Minimum capital	Statutory minimums apply to the SAL and SARL
Directors	SAL: a board of 3; SARL: 1 manager
Local director	Board composition rules apply to an SAL
Corporate tax	17% [1]
VAT / sales tax	11% [1]
Typical timeline	Usually 2–4 weeks
Tax treaties	Domestic rates and treaty list [6]
Currency	Lebanese pound (LBP)

In short: To set up a company in Lebanon, most founders form an SAL, registered with the Commercial Register. Minimum capital: statutory minimums apply to the SAL and SARL. Corporate tax: 17%. Registration: usually 2–4 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 01 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the Commercial Register before filing.

Companies in **Lebanon** are entered in the **Commercial Register**. The financial crisis that began in 2019, with multiple exchange rates and banking restrictions, significantly affects doing business.

Business structures

Most founders in Lebanon form an SAL, registered with the Commercial Register. Other forms are listed below.

- **SAL** – the usual company form for private businesses

Requirements

Minimum share capital in Lebanon (2026): statutory minimums apply to the SAL and SARL. Directors required: SAL: a board of 3; SARL: 1 manager. Local resident director: board composition rules apply to an SAL.

- A company name that is available, checked with the registry.
- Share capital: statutory minimums apply to the SAL and SARL.
- Directors: SAL: a board of 3; SARL: 1 manager.
- Local residency: board composition rules apply to an SAL.
- A registered office address in Lebanon.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Lebanon (2026): usually 2–4 weeks. The usual steps are:

1. Choose the company form and check that the name is available.

2. Sign the articles of association before a notary.
3. File the registration with the Commercial Register.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Ministry of Finance.

Taxation

The corporate tax rate in Lebanon in 2026 is 17%. [1] Standard VAT or sales tax: 11%. [1]

Tax	Rate and notes
Corporate income tax	17%
VAT / indirect tax	11%
Withholding tax on dividends to non-resident companies	10%

Ongoing compliance

Annual compliance in Lebanon: Companies file annual financial statements and tax returns with the Ministry of Finance, and keep their details up to date with the Commercial Register.

Double tax treaties

Lebanon has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
10%	10%	8.5%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Lebanon lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Lebanon?

Typical registration time in Lebanon: usually 2–4 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Lebanon?

Minimum share capital in Lebanon: statutory minimums apply to the SAL and SARL (as of November 2026).

What is the corporate tax rate in Lebanon in 2026?

The corporate tax rate in Lebanon in 2026 is 17%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Lebanon?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Lebanon: board composition rules apply to an SAL.

What withholding tax applies to dividends paid from Lebanon?

Lebanon withholds 10% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Ministry of Finance

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Georgia
- Company formation in the United Arab Emirates
- Company formation in Armenia
- Company formation in Saudi Arabia
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Ministry of Finance . Government of Lebanon. Accessed November 2026.
2. Lebanon: Corporate – Taxes on corporate income (reviewed 01 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Lebanon: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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