

Can Lebanon Achieve Fairness and Growth from Taxation?

Why Is Addressing the Issue of Taxation and Fairness Relevant Today?

What Makes a Taxation System Fair?

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Is There a Better Option for Lebanon?

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Why is Addressing the Issue of Taxation and Fairness Relevant Today?

Lebanon has plunged into a series of crises since October 2019 that drained its financial resources, leading to a cumulative Gross Domestic Product (GDP) decline of nearly 40% in 5 years (World Bank, 2025). Poverty has more than tripled from 11% to 33% between 2012 and 2022¹. The share of poor and vulnerable Lebanese not only increased, but the depth and severity of their poverty also worsened (World Bank, 2024). *“Children, women, stateless and undocumented individuals, and people with disabilities who were already marginalized”* were hit the hardest (Office of the United Nations High Commissioner for Human Rights, 2021). Unemployment rates surged, reaching almost 30% of the labor force (International Labour Organization, Central Administration of Statistics, 2022). People had to face a disorderly depreciation of the national currency and removal of subsidies, causing their purchasing power to decrease by more than 90 times. Existing social safety nets (such as the National Poverty Targeting Plan - NPTP) were gradually scaled up, and new cash assistance programs (such as AMAN) were introduced to partially alleviate social hardship.

At the fiscal level, vulnerabilities persist, as Lebanon continues to face the consequences of delayed and incomplete structural reforms. The absence of comprehensive measures to restore macroeconomic stability has left public finances severely eroded, the banking sector insolvent, the balance of payments structurally in deficit, and monetary policy lacking transparency.

However, with the election of a new President and nomination of a new government, Lebanon entered beginning 2025 a period of renewed political momentum. Several measures put in place (banking secrecy amendments, fiscal consolidation, etc.) signaled readiness and commitment to advancing long-stalled reforms, notably at the fiscal and financial levels.

¹ The survey conducted by the World Bank in 2023-2024 covered only 5 of the 8 governorates across Lebanon and that are the governorates of Akkar, Bekaa, Beirut, Mount Lebanon and North Lebanon. It excluded the governorates of Baalbek El-Hermel, El-Nabatieh, and South Lebanon due to the absence of corresponding data.

One of the most pressing challenges ahead resides in the need to shift the narrative away from relying solely on foreign aid assistance but working to build internal fiscal viability and resilience. This necessarily entails enhancing the country's capacities to mobilize domestic resources, notably from taxes. Without such reforms, the economy remains exposed and on an unsustainable path.

To assess the extent to which this reform is actionable, it is important to shed light on the status of the tax administration today and its ability to carry forward the needed reforms. It is worth noting that the tax administration suffered from a massive exit of its skilled workforce, deterioration of working conditions and technological infrastructure, as well as from the reluctance of the political leadership to pass tax adjustment measures amid the crisis, fearing to fuel social discontent. This has undoubtedly fragilized the tax administration. The tax-to-GDP ratio hit a historical low of 6.6% (International Monetary Fund (IMF), 2023). The latter, combined with a highly regressive and sub-optimal taxation regime, has created more inequality of different scales and perspectives (horizontal, vertical, regional, societal, etc.).

Five years into the crisis, and despite the introduction of policy adjustments, among which are gradual tax revaluation (Table 1), **Lebanon still stands at a complex and difficult juncture**. The public sector is still far from having recovered and is expected to simultaneously lead the policy response while putting in place new systems that are more resilient to crisis and external shocks.

Table 1: Main tax reforms and measures introduced in Lebanon from 2002 onwards

Year	Main tax reforms and measures
2002	Introduction of the value-added tax (VAT)
2003	Introduction of the tax on interest earnings (at 5%)
2008	Introduction of the tax procedures code
2017	Increase of the tax on interest earnings (from 5% to 7%) Introduction of the tax on real estate capital gains (up to 15%) Increase of the corporate income tax rate (from 15% to 17%) Increase of VAT (from 10% to 11%)
2019	Increase of the tax rate associated with higher income bracket (from 20% to 25%)
2020-2022	Tax on interest earnings temporarily set at 10%
2023-2024	Taxes revaluation and adjustment to real market rate

Source: Adapted from the Ministry of Finance and Arab Reform Initiative, 2021, "Which Tax Policies for Lebanon? Lessons from the Past for a Challenging Future".

Reforming the tax system is one of them and a fundamental pillar of economic and social recovery. It is decisive to ensure fiscal sustainability and restore access to basic services, to finance social spending and allow for the upscaling of social protection systems benefiting the most vulnerable, and mostly to support private sector-led recovery and revamp and revitalize the economy based on drivers of fairness and equity.

This policy brief analyzes potential scenarios to reform the current tax system aiming to achieve both economic efficiency and social justice from the new system. It is based on the findings of the report: *“How can a new tax system restore growth and equity? - A Diagnostic Review of the Lebanese Taxation System & Recommendations to Improve Fairness and Efficiency”*.

What Makes a Taxation System Fair?

Fair taxation is reached when the authority manages to reconcile taxation with economic and developmental objectives and ensure that the tax burden is fairly distributed among the various categories in society.

A system is considered “fair” when it answers the following questions:

- **Is the tax burden distributed evenly?** This question applies to all taxes (income taxes, sales taxes, property taxes, etc.), sectors (education, healthcare, tourism, etc.), and to every group of individuals and companies. Policy making should be able to justify reasonable special treatments and their potential positive impact on the economy and society.
- **Are most citizens paying taxes and are they subject to a relatively fair burden?** The system should be designed as a whole and avoid granting exemptions on an ad-hoc basis. Income tax on wages should not be the main source of revenue for the state, while other income taxes targeting corporate or self-employed professionals remain underexploited.
- **Is the administration managing a fair implementation of the tax policy?** This relates directly to corruption practices and whether specific categories of taxpayers are reverting to their political connections to abuse the system and avoid or evade taxes.
- **Could the tax system be more progressive?** This relates to the level of progressivity applied across different taxes, including the extent to which applied tax rates are high enough, and whether there are loopholes, including excessive exemptions, that limit or reverse their progressivity.

Table 2: Core principles of a fair taxation system

Principle	Application
Horizontal Equity	Taxpayers in similar conditions pay a similar amount of taxes
Vertical equity	Taxpayers who are better off pay at least the same portion of their income in taxes as those who are less well off
Adequacy	Taxes generate enough revenues to meet the basic needs of society
Simplicity	Forms and filing requirements are simple and easy to use for the taxpayers. Cost of compliance is therefore lowered
Transparency	Taxpayers can easily track where their money is going and how it is used
Administrative ease	Forms can be easily filled, and the State can tell if taxes are paid on time and correctly. The cost of collecting a tax should be very small in relation to the amount collected
Flexibility	Taxation systems are flexible and dynamic enough to ensure they keep pace with technological and commercial developments
Neutrality	Taxation is neutral and equitable between various forms of business activities
Efficiency	Compliance costs to businesses and administrative costs for governments are minimized

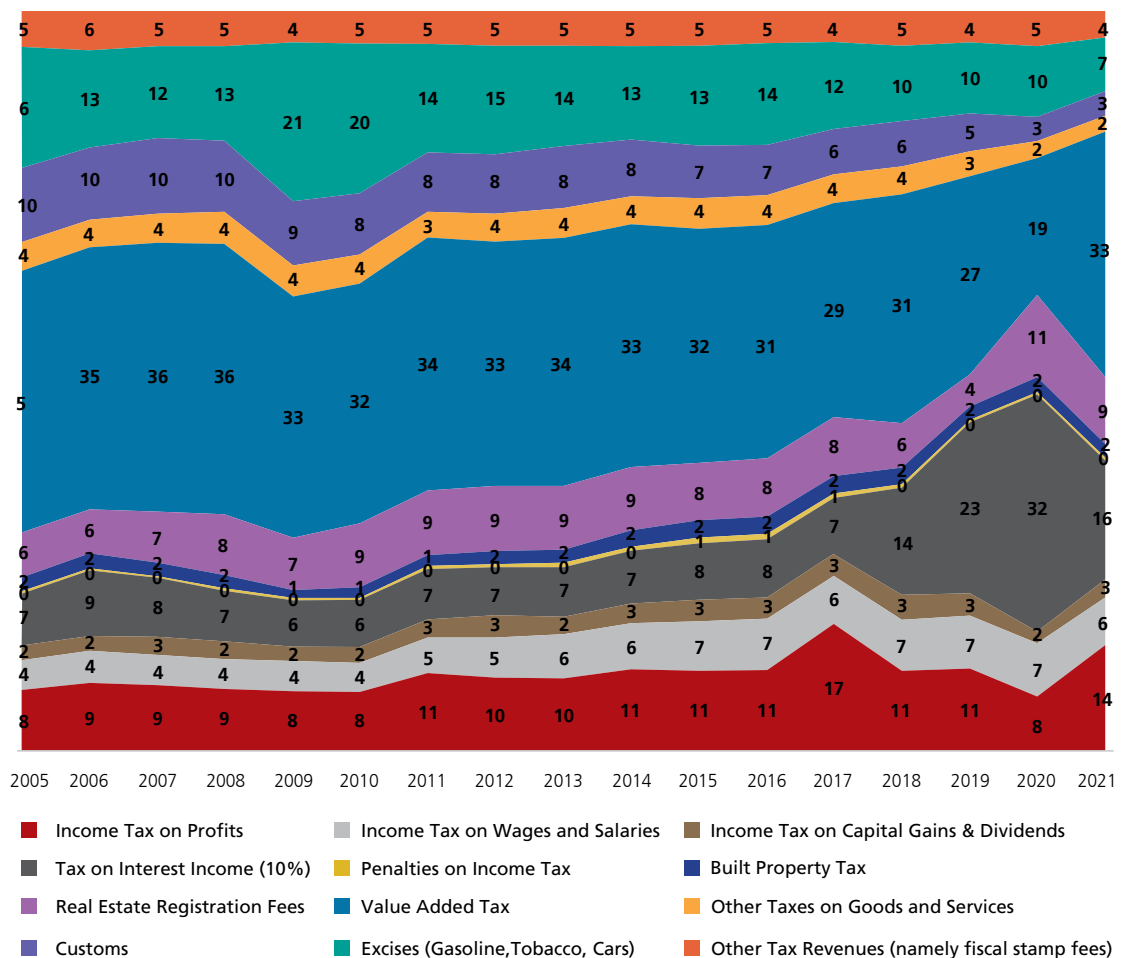
Source: OECD, 2014, Addressing the Tax Challenges of the Digital Economy: Fundamental principles of taxation.

Where Does Lebanon Stand when it Comes to Tax Justice?

A diagnostic review of the Lebanese taxation scheme reveals key weaknesses undermining fairness and equity in the system and, therefore, shortcomings in using the tax policy to redistribute wealth.

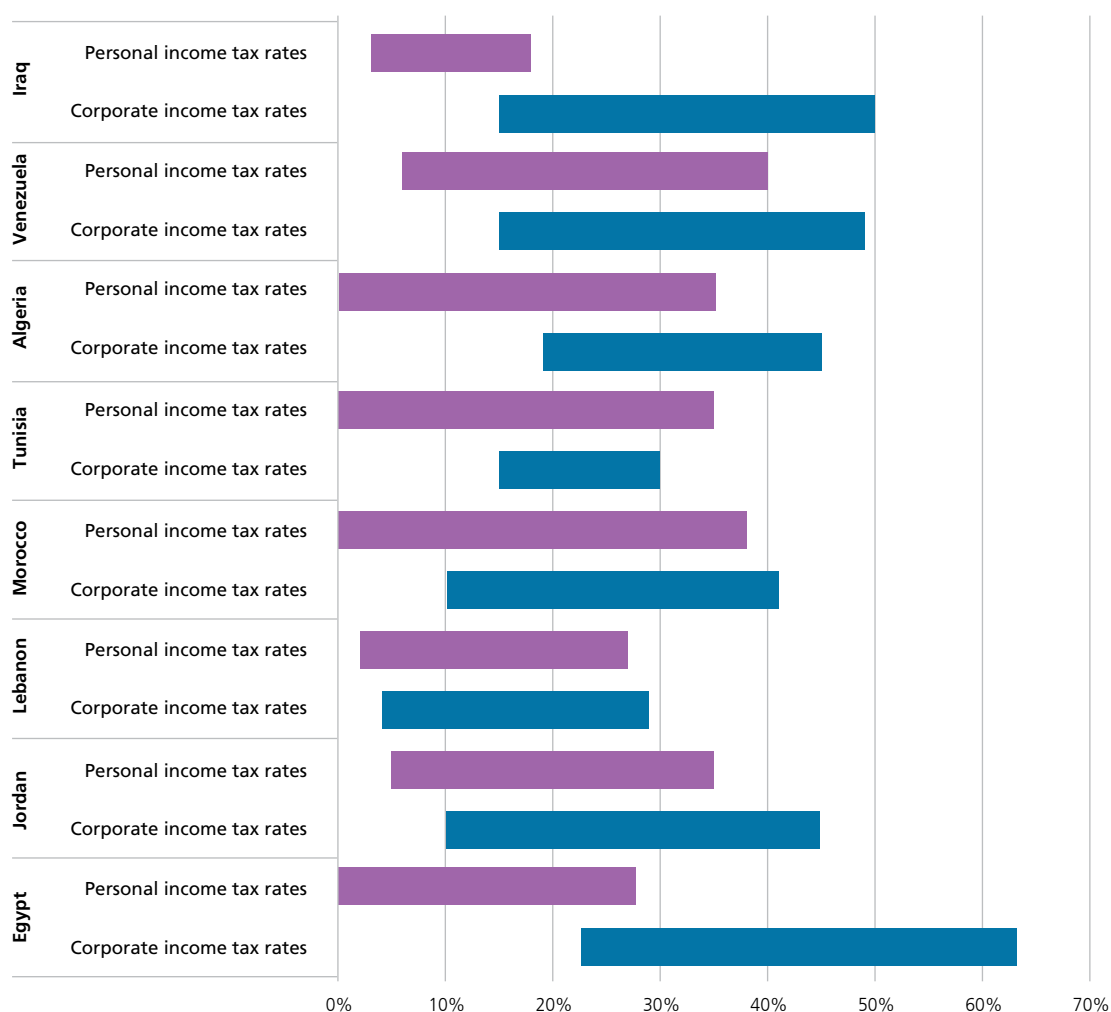
- **The overall system is regressive and unfair.** Historically, the government has been consistently relying on indirect taxes on domestic and imported goods and services as its main source of financing (Figure 1). This scheme of a regressive nature heightens the tax burden on the poorest, who see their share of taxed consumption relatively increase, especially in the context of hyperinflation, like it was the case in Lebanon from 2020 until 2024. As shown in Figure 1, the Value Added Tax and Excises – both being indirect taxes – have generated the largest share of tax revenues in the past 15 years. Despite the absence of updated data, this trend is likely to have persisted—and may even have accelerated—since 2021.

Figure 1: Evolution of tax revenues (% , 2005-2021)



Source: Ministry of Finance, 2021, Public Finance Monitor.

- **Income tax is suboptimal.** The highest rate applied to personal income tax associated with the higher income bracket (25%) is among the lowest worldwide, while it can reach up to 45% in some countries (Figure 2). The highest rate for corporate income tax (27%) is also among the lowest, when it exceeds 40% in some other countries (PWC, 2023).

Figure 2: Personal and corporate income tax ranges - Country comparison

Source: PricewaterhouseCoopers, 2023, Worldwide Tax Summaries

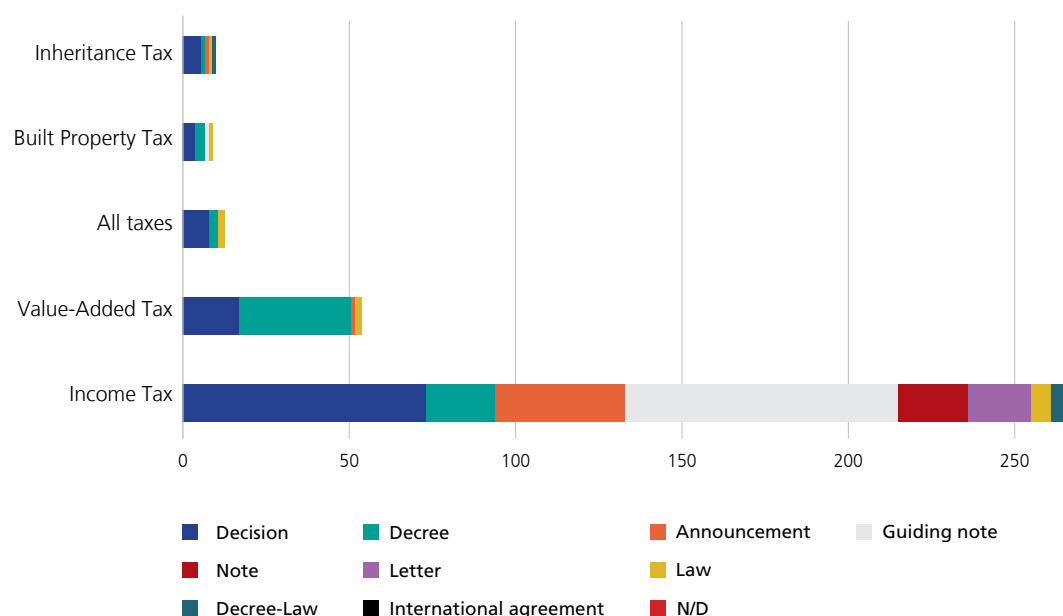
- **The system suffers from severe gaps in progressivity that distort horizontal equity, i.e., the distribution of the tax burden among similar categories of individuals.** For instance, non-resident self-employed individuals are not subject to progressivity. As well, for decades, the tax administration has allowed non-registered self-employed professionals to apply non-resident tax filing procedures (non-residents earning income in Lebanon for services provided such as consulting, professional fees are subject to a withholding tax on the revenue at rate of 7.5% before 2024 and 8.5% as off the second quarter of 2024 of the total gross income from services received in Lebanon). This procedure did not require from the taxpayer to have a Tax Identification Number (TIN); the rationale being to guarantee an income stream from the informal sector. This practice has allowed self-employed professionals to short-circuit progressivity on taxable income brackets equivalent to and above the 7.5 (and later 8.5%) tax rate.
- **Vertical equity is undermined by significant loopholes in the design of the tax system. The lack of integration across various categories of income tax compromises progressivity and equity.** For instance, Income tax on Labor is not cumulatively progressive across different categories of taxpayers. An individual who benefits from an employment contract and works at the same time as a freelancer (or what is commonly referred to as self-employed professional) is not subject to a unified taxation method. He or she is taxed separately for

each source of income, while he/she files for a tax difference (R8) that accounts only for duplication in tax deductions. Similarly, built property tax is not cumulatively progressive, which means that progressivity is restrictively applied to each property and not to the overall real estate portfolio of the owner.

- **Preferential treatments, including deductions and exemptions, give substantive privileges to either specific sectors and industries or to specific categories of taxpayers and deprive the State of additional tax revenues.** A quick assessment of major taxes (income taxes, inheritance tax, built property tax, and VAT) reveals that exemptions were granted for at least 135 categories of individuals and industries, and special deductions to at least 27 categories of individuals. Most of these preferential treatments were qualified as ineffective, inefficient, and distortionary, and above all, a main driver of the widening inequality gap across taxpayers and categories of taxpayers (IMF, 2023). In addition, resorting excessively to such preferential treatments made it difficult for the administration to manage its taxation system, creating inefficiency and heightening unfairness.
- **Legal loopholes also exacerbate vertical inequalities.** For instance, the inheritance tax was subject to systematic evasion. The taxable amount composed of bank accounts was often being transferred to the heir(s) without the pre-approval of the inheritance tax department at the Ministry of Finance, and consequently, was not taxed. This practice created horizontal inequality among individuals with relatively equal inheritance value but different portfolio composition, and vertical inequality, granting more benefits to individuals acquiring liquid assets.
- **Overall, the weak and fragmented legal framework is equally harmful to taxpayers, the system's performance, and the tax administration's capacity.** Around 350 different legal and administrative texts govern the income tax, inheritance tax, built property tax, and VAT². For example, 258 legal texts are related to income taxes and 54 to the VAT alone. In addition, a multiplicity of other texts grants exemptions to various categories (Figure 3). This fragmentation, worsened by practices of ad-hoc and circumstantial amendments, is largely detrimental to law enforcement. It increases the risk and likelihood of discretionary implementation of the laws, leaving wide room for tax evasion and heightening inequity.
- **Finally, a challenging ecosystem and weaknesses in institutional capacity undermine the performance of the tax administration and create systemic inequalities.** (i) Poor coordination among tax and non-tax units, in addition to the lack of automated procedures, made the system vulnerable to informality, increased inaccuracy in the information registry, and heightened the risk of cybercrimes. (ii) Weak risk management practices created blind spots, favoring specific categories of taxpayers at the expense of overall revenue collection. (iii) The lack of updated tax information made the filing process for specific taxpayers more lengthy, complex, and costly. (iv) Recurrent delays and grace periods granted widened the room for inequality and penalized compliant taxpayers.

² A list of preferential treatments is available in the Compendium of Tax Laws and Regulations.

**Figure 3: Fragmentation of the legal framework governing the tax system
(number and nature of the texts regulating the different types of taxes)**



What Are The Policy Options Going Forward?

Achieving fair taxation is a variable of the social contract in place in each country and of the authorities' abilities to align tax policy objectives with economical and societal development goals and fiscal constraints while ensuring the tax burden is fairly distributed across society. It usually starts with the framing of the fiscal role of the state including resources allocation and redistribution, economic growth, and stabilization into a clear strategy, that takes into consideration macroeconomic fundamentals.

Country examples from around the world confirm that there is no single approach to tax reform, but the Lebanese example appears as a distinctive case given the complexity of its political economy. Given current circumstances and the challenges hampering reform efforts, Lebanon can consider two possible paths going forward. The two options proposed differ in terms of their implementation timeframe, capacity and resources required and level of complexity.

Policy option 1: A long-term strategic scenario (Table 3) that anchors reform into a national political and policy dialogue that revisits the social contract and defines a new or adjusted fiscal role to the State, and creates fertile ground for rebuilding a taxation scheme geared towards more progressivity, including unified taxes, wealth tax, earmarked taxes, targeted incentive packages, a more performant administration, fiscally informed citizens, etc.

Table 3: List of priority strategic actions

#	Strategic action	Priority	Timeline	Stakeholders
1	Initiate a national dialogue to establish a new social contract and agree on a new or revisited fiscal role for the State	High	Short term	All components of the society
2	Assess the current capacity of the tax administration	High	Short term	Ministry of Finance (MOF), Tax Administration (TA), IMF
3	Design a medium-term plan to restore the capacity of the tax administration	High	Short term	MOF, TA, IMF, Institut des Finances Basil Fuleihan (IOF)
4	Implement the plan to restore the capacity of the tax administration	High	Medium term	MOF, TA, IMF, IOF, other Int' Org
5	Define the principles and pillars of a new taxation system for Lebanon (fairness, efficiency, transparency, optimal level of progressivity, distribution of tax burden, etc.)	High	Medium term	MOF, TA, IMF, the government, representatives of sectors, representatives of Civil Society Organizations (CSOs), etc.
6	Identify and develop a vision for tax reform	High	Medium term	MOF, TA, IMF, the government, representatives of sectors, representatives of CSOs, etc.
7	Sequence and implement reform pillars	Medium	Medium to long term	MOF, TA, IMF, the government, representatives of sectors, representatives of CSOs, etc.

Policy option 2: The second scenario (Table 4) proposes implementing corrective measures to stabilize the system in place on the short to medium term. Among these measures would be improving revenue collection, ending the capacity drain within the tax administration, upgrading policy design, standardizing procedures, and strengthening citizens' engagement. This is partly what the Ministry of Finance initiated in mid-2024. This option allows to improve allocative efficiency while introducing more fairness into the current tax system.

Table 4: Selection of priority actions – Quick wins

Measure	Purpose
Granting incentives to the tax administration to secure work continuity and regularity.	Ending the capacity drain
Transitioning towards more inclusive progressivity. Transition can be gradual and doesn't have to wait until a comprehensive reform is set in motion. For instance, Article 53 ³ of the Income Tax Law can serve as a basis to consolidate progressivity before putting in place a unified income tax.	Upgrading system design

³ Article 53 of the Lebanese Income Tax Law imposes an additional requirement on any worker or employee who works in more than one job at the same time or with multiple institutions/places to file separate personal income tax declarations for each source of employment.

Measure	Purpose
Strengthening the progressive features of the personal income tax, imposing higher rates on higher income brackets.	Upgrading system design
Adopting secondary legislation to identify large taxpayers following the hyperinflation.	Upgrading system design
Updating and integrating the tax administration database (related to the National Social Security Fund, the Trade Registry, the Directorate of Real Estate, the Ministry of Public Works, as well as other administrations such as the Public Procurement Authority, etc.).	Improving control and audit
Adopting automated processes to crosscheck information via an integrated system that sources information from various administrations, including the Customs Administration, Land Registry and Cadastre, National Social Security Fund, Commercial Register, Public Procurement Authority, Stock Exchange, as well as the banking sector, following the implementation of the amended Banking Secrecy Law.	Improving control and audit
Adopting a digital check procedure for TIN numbers to provide secure online access to the registry.	Improving control and audit
Establishing an internal audit function or hiring an external auditor to verify the accuracy of the tax registry.	Improving control and audit
Designing public information campaigns and tools that can improve the public understanding of taxes and, therefore, enhance compliance.	Strengthening citizens engagement

Is There a Better Option for Lebanon?

While reforming the tax scheme is fundamental to forging a fairer society and restoring economic growth, the process is expected to be lengthy and complex. Change is often fraught with complexities, resistance, and unforeseen developments at the political, institutional, and cultural levels, which all stakeholders would need to identify carefully, analyze, and seek to address.

Shall Lebanon reform or rebuild its tax system? (Table 5). This would require answering a series of legitimate questions, among which:

To what extent can the Lebanese government design and tailor reform measures and expect positive outcomes without initiating a comprehensive, consultative, and conciliative dialogue with its citizens? How can any reform, notwithstanding its relevance, meet citizens' aspirations for a fair and progressive society under the current weakened social contract? How can Lebanon design tax reform without first defining the type of State sought by its citizens?

It would be recommended and beneficial to follow a comprehensive and holistic approach to tax reform (policy option 1). Yet, this would require a strong momentum for change, solid political leadership, the design and implementation of simultaneous reform measures, and most importantly, a societal consensus over a revised social contract. The process is complex, lengthy, and resource intensive.

As such, the second option may look more suitable given Lebanon's complex political and institutional setting and bring gradual adjustments over time while waiting for the elements of a comprehensive reform to materialize.

Ultimately, innovative policy making should be able to mix and match between a holistic and comprehensive strategic vision on one hand and pragmatic and tactical implementation on the other hand.

Table 5: What could be the features of a new tax system in Lebanon?

- A system more reliant on progressive direct taxes and less on indirect taxes.
- A unified income tax subject to progressive taxation **or** a dual income tax scheme with consolidated progressive taxes on all labor income and less progressive or flat tax on capital income.
- Introducing of a wealth tax.
- Introducing of "sin taxes" to increase the tax burden on activities harmful to the environment and/or health.
- Setting "earmarked taxes" and increasing social spending to protect the most vulnerable.
- Designing incentive packages to support economic recovery and the development of competitive sectors and industries.
- A reinforced and ethical tax administration (with the introduction of competency frameworks, the adoption of work behaviors codes (Ethic Code), performance evaluations, etc.)
- Building a culture of fiscally aware taxpayers and citizens.
- Embedding the use of artificial intelligence in the tax administration to drive tax audits and data mining and enhance risks management.
- Designing tax procedures that are user-centric and establish a one stop-shop model.

How did Morocco enhance the fairness of its tax system?

Morocco identified three strategic reform areas back in 2013: (i) widening the tax base, (ii) reducing tax expenditures, (iii) and restoring a relationship of trust between the tax administration and taxpayers. Historically, the Moroccan tax system suffered from a narrow taxbase because of excessive exemptions and a large informal sector: almost 80% of corporate taxes were paid by only 2% of enterprises and 70% of revenues generated by income taxes were paid by wage earners. The VAT resulted in a large accumulation of refund credits.

The Moroccan administration started introducing reform measures in its 2014 Budget Law, among which: (i) taxing large agricultural enterprises, as a first step toward the full taxation of the sector, ii) enforcing the taxation of self-employed and liberal professions to enlarge the tax base, (iii) and reforming the VAT regime and clearing the stock of VAT tax credits coupled with a reduction of inappropriate exemptions (Mansour, Mitra, Carlo A., & Jewell, 2015).

Morocco could have enhanced revenue mobilization and increased the beneficial impact of the reform with additional measures addressing inequalities by improving progressivity and supporting growth through more targeted production incentives (International Monetary Fund. Middle East and Central Asia Dept., 2018).

How did Italy reform its Personal Income Tax (PIT)?

In 2021, Italy introduced several reform measures aiming to simplify its tax system and enhance fairness although it was expected to result in narrowing the PIT base and in a drop of overall tax revenue (Cammaraat & Crivelli, 2020). The reform included: (i) a reduction of the income tax brackets, (ii) a reduction of the marginal tax rates, (iii) an increase of tax credits for lower and middle - income and decrease for higher-income earners, (iv) the introduction of a single universal allowance to replace existing child tax credit and other benefits (e.g., child allowance).

Despite Italy adopting context-specific measures, tax reform was comprehensive and focused on lowering the burden on labor income, broadening the VAT base while abolishing reduced rates for goods and services consumed by wealthier households, and updating the property valuation system.

How to Pave the Way Forward?

Today, Lebanon stands at a critical juncture. Despite the cautious optimism brought by the election of a new president and the nomination of a Cabinet, any reform would need to acknowledge the various **political**, **institutional**, and **cultural** challenges that lie ahead in the process.

Shaking social inertia

One of the primary hurdles lies in addressing resistance to change. People, whether in public institutions or as citizens, are more likely to prefer the familiar over the uncertain. Even in the face of evident shortcomings and the urgent need for reform, there will always be those who resist, clinging to the status quo. Whether due to fear of the unknown, vested interests, or ideological differences, resistance can manifest itself in various forms, posing a significant challenge to the reform process. Overcoming this resistance requires effective communication, a robust coalition of supporters, and a compelling narrative that highlights the necessity and benefits of reform and ultimately a new social contract.

Breathing life into public administrations and institutions

The complexity of the system under scrutiny adds another layer of challenges. Besides strong resistance to disrupting the status quo, public administrations (PAs), among which the tax administration, are under substantial pressure to increase revenues and lead the reform agenda. Securing financial and technical support for the public sector is a prerequisite to ensure responsiveness and commitment. Striking the right balance between reviving the PA and securing fiscal stability requires meticulous planning and a thorough and nuanced understanding of the intricacies involved.

Creating a political momentum

Creating and sustaining a political momentum is the ultimate challenge in the context of Lebanon. Initiating reforms can be easy. Sustaining the political will and engagement is what will give credibility, push for change, secure continuity, and ultimately maintain the forward trajectory.

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