



Date: 10/03/2020

Finance Minister Dr. Ghazi Wazni issued a decision regarding the submission by e-mail of VAT transactions.

The decision stated the below:

Article 1: Taxpayers subject to VAT shall submit the transaction requests and their essential relevant documents to the following email vatformalities@finance.gov.lb from their personal email registered at the Ministry of Finance and used to file their electronic tax returns, or from another e-mail to be communicated to the VAT Directorate via the above email. This shall also apply to taxpayers who would like to submit their mandatory or voluntary VAT registration request through their emails.

Article 2: The taxpayer shall send the transactions and their relevant documents electronically through a “file attachment”.

Article 3:

1- When the transaction and its relevant documents are received by the VAT Directorate, the system automatically sends an “auto reply” stating that the request has been received.

2- The competent department verifies the attached documents, and if they are incomplete, sends an email informing the taxpayer subject to VAT that the sent request was not registered in accordance with the rules and regulations due to the lack of documents. It specifies which documents are required in order to complete his registration process. When needed, the person appointed by the taxpayer shall be contacted to coordinate with the Administration.

3 - When the documents are complete, the Administration shall send a receipt by email to the taxpayer confirming the reception and registration of the request. When needed, they shall ask him for the original documents that

must be enclosed upon receipt of the transaction, and the request shall be deemed then registered according to the rules and regulations as of the date on which the receipt was sent.

Article 4: The Administration shall complete the transaction within the deadline stipulated in the laws in force and the taxpayer shall be informed of the completion of the transaction through his email. In case a paper document must be handed to him, he shall be informed of the need to come in person to receive it and submit the paper documents, when needed. The Administration shall transfer the transaction and its attached documents directly from the email to the Archives system without scanning them.