

---

## **Lebanon**

*Local stock exchange*

*Beirut Stock Exchange*

*<http://www.bse.com.lb/>*

### **Rules for listed filings**

#### **IFRS required or permitted for listed companies?**

Required for consolidated and standalone/separate financial statements

#### **Version of IFRS**

IFRS as published by the IASB

#### **Are subsidiaries of foreign companies or foreign companies listed on local exchanges subject to different rules?**

No

### **Rules for statutory filings**

#### **Is IFRS or IFRS for SMEs required, permitted or prohibited for statutory filings?**

IFRS or IFRS for SMEs is required for consolidated and standalone/separate financial statements.

#### **Version of IFRS**

IFRS or IFRS for SMEs as published by the IASB

#### **In addition to local GAAP statutory financial statements, are there any other regulatory financial statement requirements that permit or require the use of IFRS?**

No

### **IFRS conversion plans**

#### **Plans for converging**

Not applicable

#### **Other useful websites**

Lebanese Association of Certified Accountants

**<http://www.lacpa.org.lb/>**

Beirut Stock Exchange

**<http://www.bse.com.lb/>**

Ministry of Finance

**<http://www.finance.gov.lb/>**

---

The Central Bank of Lebanon  
**<http://www.bdl.gov.lb/>**

### **Tax information**

#### **Type of tax regime**

Quasi-dependent: Taxable profit is principally based on the legal entity statutory accounts, with a number of adjustments provided in the tax law.

#### **Plans for IFRS converging as the basis of tax reporting**

Not applicable