

**A.L. 242 ta' l-2010****ATT DWAR IT-TAXXA FUQ L-INCOME  
(KAP. 123)****Ordni ta' l-2010 li jemenda l-Ordni dwar  
Helsien minn Taxxa Doppja  
(Taxxi fuq l-Income) (Repubblika tal-Libanu)**

BIS-SAHHA tas-setgħat mogħtija bl-artikolu 76 ta' l-Att dwar it-Taxxa fuq l-Income, il-Ministru tal-Finanzi, l-Ekonomija u Investiment għamel dan l-ordni li ġej:-

**1.** It-titolu ta' dan l-ordni hu Ordni ta' l-2010 li jemenda l-ordni dwar Helsien minn Taxxa Doppja (Taxxi fuq l-Income) (Repubblika tal-Libanu), u għandu jinqara u jiftiehem haġa waħda ma' l-Ordni ta' l-2000 dwar Helsien minn Taxxa Doppja (Taxxi fuq l-Income) (Repubblika tal-Libanu), hawn iżjed 'il quddiem imsejjaħ "l-ordni prinċipali".

Titolu.

A.L. 119 ta' l-2000.

**2.** B'dan qieghed jiġi dikjarat -

Emendi jkollhom  
effett.

(a) illi l-emendi għall-ordni prinċipali speċifikati fl-Iskeda li tinsab ma' dan l-ordni saru mal-Gvern tar-Repubblika tal-Libanu;

(b) illi huwa spedjenti li dawk l-arrangamenti għandu jkollhom effett;

(c) illi l-Ftehim beda jsehh fit-23 ta' Marzu, 2010.

**SKEDA**

**PROTOKOLL**

**LI JEMENDA L-FTEHIM BEJN  
MALTA U R-REPUBBLIKA TAL-LIBANU  
GHALL-EVITAR TA' TAXXA DOPPJA  
U L-PREVENZJONI TA' EVAŻJONI FISKALI  
DWAR TAXXI FUQ L-*INCOME*  
IFFIRMAT F'BEIRUT FIT-23 TA' FRAR 1999**

Il-Gvern ta' Malta u l-Gvern tar-Repubblika tal-Libanu, billi jixtiequ jemendaw il-Ftehim bejn iz-zewġ Gvernijiet għall-evitar ta' taxxa doppja u l-prevenzjoni ta' evażjoni fiskali dwar taxxi fuq l-*income* iffirmit f'Beirut fit-23 ta' Frar 1999 (hawn iżjed 'il quddiem imsejjaħ "il-Ftehim"), ftehm u kif ġej:

***Artikolu 1***

Il-paragrafu 1 ta' l-Artiklu 11 tal-Ftehim qiegħed jiġi sostitwit b'dan il-paragrafu li ġej:

"1. Mghax li jinqala' fi Stat Kontraenti u jithallas lil residenti ta' l-Istat Kontraenti l-iehor għandu jiġi intaxxat biss fl-Istat l-iehor."

***Artikolu 2***

Fil-paragrafu 1 tal-Artikolu 22 tal-Ftehim, il-kliem "Meta residenti tal-Libanu jikseb *income* minn għejjun ġewwa l-Libanu" għandhom jiġu sostitwiti bil-kliem "Meta residenti tal-Libanu jikseb *income* minn għejjun ġewwa Malta".

*Artikolu 3*

Il-Protokoll għandu jidhol fis-seħh fid-data li tiġi l-iktar tard mill-avviżi ta' l-Istati Kontraenti li javżaw lil xulxin li ħarsu l-proċeduri legali domestiċi sabiex jidhol fis-seħh dan il Protokoll. Sakemm isiru dawn l-avviżi, il-Protokoll għandu jingħata effett proviżorju. Iktar minn hekk, id-dispozizzjonijiet tal-Ftehim għandhom jiġu interpretati, sa mill-bidu fis-seħh tal-Ftehim, kif miftiehem bid-dispozizzjonijiet tal-Protokoll.

B'XHIEDA TA' DAN, is-sottoskritti awtorizzati kif imiss biex jagħmlu dan mill-Gvernijiet rispettivi tagħhom, iffirmaw dan il-Protokoll.

MAGHMUL f'żewġ originali fis-16 ta' April 2009 fl-ilsien Inġliż u dak Għarbi, iż-żewġ testi awtentiċi ndaqs.

TONIO BORG

FAWZI SALLOUKH

GĦALL-GVERN TA'  
MALTA

GĦALL--GVERN TAR-  
REPUBBLIKA TAL-LIBANU

**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 16<sup>th</sup> 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