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Practicing Medicine in Lebanon:
A journey from licensing to tax paying
“From January to May, I work for the government to pay for my income tax and from May to October to pay for my malpractice insurance.”
Outline

- Lebanese Income Tax
  - Types of Income Tax
  - Nature of Activity
  - Declaration of Income Tax

- Getting Licensed to Practice Medicine
The Lebanese law specified two types of Income Taxes according to the nature of activity that the tax payers conduct:

- Taxes levied on Professional Fees: for Self-Employed professionals, and;
- Taxes levied on Salaries and Wages: for Employees.
Income tax law imposes a tax on all wages, salaries and other remuneration and consideration of services rendered in Lebanon. The tax is imposed annually on an income received in a preceding year after deduction of family allowances. The fiscal year starts in January and ends in December.
Lebanese Income Tax

A SELF-EMPLOYED PROFESSIONAL

- By definition: professionals who are affiliated with the concerned “Order” of their profession, like Physicians, Engineers, Lawyers, etc...
- Has to declare his/her income taxes by him/herself annually during the month of January.

AN EMPLOYEE

- A person who receives an income continuously.
- His employer has to deduct the appropriate taxes from his/her income and declare it to the Ministry of Finance (MoF). So declaration of income taxes is the job of the employer and not the employee.
Am I responsible for Declaring My Income Taxes Myself as a Resident/Fellow?

• If you are not affiliated with the “Order of Physicians”, then “NO” you do not have to, since you do not have the right to practice medicine in Lebanon as a matter of principle, even though you do have an MD degree.
• Your monthly stipend, in this case, will be considered as an income of an “Employee”, and your employer (AUB) will have to deduct your income taxes from your stipend and report it to the MoF.
• If you are affiliated with “LOP”, two cases can be considered:
  – AUB will be considering your stipend as an income of an employee and will be deducting the appropriate income taxes from it, in case you did not ask AUB to stop doing so by showing your MoF registration certificate.
  – AUB will stop deducting income taxes from your stipend ONLY if you submit a copy of your MoF registration, and in this case it will be your responsibility to declare your income taxes annually as a self-employed physician.
What Should I Do After I Complete My Registration with LOP?

- You have 60 days from the date of your registration with LOP to complete your registration with MoF as self-employed and to get your MoF Number.
- You have to keep good records of your finances by keeping “Income/Expenditure Journal” and “Fixed Assets Register”, duly endorsed by a Notary Public (you may get them from any stationery market.)
- You have to submit your annual tax report for your previous year’s income between January 1-31.
- If you fail to declare the commencement of work, you will be declared as “Undisclosed” and will be subject to a fine of LBP 500,000.
Fill and submit forms M10 (commencement of work form) and M11 (personal identification form), accompanied by the following:

- Copy of your license to practice medicine (Ministry of Health License)
- Copy of the LOP certificate and card of registration
- Copy of family extract of records for married physicians, and copy of individual extract of records for single physicians.
If you do not intend to practice medicine in Lebanon after you are being affiliated with LOP, you STILL have to fill two forms

1. **M10** (commencement of work form) and
2. **M11** (personal identification form)
3. **M7** (non-practice form) before the end of January of each year, otherwise you will be liable to a fine of **LBP 100,000**.

Non-practice form may be submitted by those who are not practicing medicine for the reason of pursuing their post-graduate training in Lebanon or abroad.
My “After Graduation” Journey

MD
- Equalization
- Colloquium

MoH
- License to Practice (General Practitioner or Specialist)

LOP
- Affiliation with LOP, and Payment of Annual Dues

MoF
- Work Commencement and Getting MoF Number
- Declaration of Income Tax or Filing a Non-practicing form in January
- Good Book Keeping
Summary of our talk!

- LOP #
  - Yes
    - Presence of Record Keeping
      - Complete record Keeping
      - Pay LBP 100,000
  - No
    - Pay LBP 500,000
Hofffff...
I am a doctor, what should I do to practice medicine? I have graduated from ...

**AUB, USJ, BAU, Balamand, or other Universities abroad**

- Equalize your MD degree.
- Sit for the Colloquium (either in June or in December).

**The Lebanese University**

- MD Equalization and Colloquium are not needed for the graduates of the Lebanese University.

Then, ...
How to get my MD degree equalized?

- Visit the Ministry of Higher Education (UNESCO area) to apply for the equalization.
- Needed documents are, authenticated copies of:
  - 2 photos (stamped by the Mayor)
  - Lebanese ID or (قيد إخراج)
  - Lebanese Baccalaureate or its equivalence.
  - MD degree.
  - Transcript of Records.
  - Cost: fiscal stamps (around 10: each for LBP 1,000. Plus stamps of LBP 70,000 (7 x 10,000 each), to get the original and two extra authenticated copies of the equalization)
How to apply and sit for the Colloquium?

- Visit the Ministry of Higher Education (UNESCO area) to apply for the Colloquium. Needed documents are, **authenticated** copies of:
  - 3 Photos (stamped by the Mayor)
  - Lebanese ID or (اخراج قيد)
  - Lebanese Baccalaureate or its equivalence.
  - MD degree.
  - Transcript of Records.
  - **Evidence of doing clinical clerkship, Internship or residency**, showing the number of years spent in training.
  - Fiscal stamps (around 3-5: each for LBP 1,000)
  - Payment of LBP 150,000 should be made at the bank.
How to complete my registration with the Lebanese Ministry of Public Health (MoPH)?

- Visit the Ministry of Public Health (Museum area).

- Bring with you **authenticated copies of each**
  The following documents.
MoPH Registration... Authenticated Copies of each document are Needed:

- **4 photos** (stamped by the Mayor)
- **Judicial Record** (سجل عدلي أصلي)-dated lesser than 3 months at the time of application.
- **Copy of your ID or Personal Extract of Record** (igration أصلي).
- **Lebanese Baccalaureate** or its equivalence. In case of having equivalence, copies of the original Baccalaureate and the certificate of equalization are needed.
- **MD degree** and **Transcript of Records**.
- **Evidence of doing clinical clerkship, Internship or residency**, showing the number of years spent in training.
- **MD equalization + Colloquium**.
- **Cost** (around 5-10 stamps, each for LBP 1,000. Plus stamps of LBP 25,000 (2 x 10,000 + 1 x 5,000))
How to complete my registration with the Lebanese Order of Physicians (LOP)?

• Visit the Order of Physicians (Beirut: Beit El Tabib, Badaro, or Tripoli). Bring with you all the original documents in addition to authenticated copies of each document.

• Original documents will be used only for verification purposes, whereas the authenticated documents will be kept at LOP.

• Cost:
  • Initial registration fee: LBP 1,880,000
  • Annual Membership dues: LBP 340,000 (GP). Those under 35 years old, pay LBP 170,000 instead for the first two years of their registration.
  • Annual Membership dues: LBP 505,000 (1 specialty)
2 photos (stamped by the Mayor)

Judicial Record (سجل عدلي أصلي)-dated lesser than 3 months at the time of application.

- Personal Extract of Record (اخراج قيد أصلي)-dated lesser than 6 months at the time of application.

- Lebanese Baccalaureate or its equivalence. In case of having equivalence, copies of the original Baccalaureate and the certificate of equalization are needed.

- MD degree and Transcript of Records.

- Evidence of doing clinical clerkship, Internship or residency, showing the number of years spent in training.

- MD equalization + Colloquium + Ministry of Public Health License to practice medicine.
Any Question?

Thank you