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The Suliman S. Olayan School of Business at AUB Hosts Roundtable on Tax System Reforms

The Suliman S. Olayan School of Business (OSB) at the American University of Beirut (AUB), in collaboration with the Lebanese Foundation for Permanent Civil Peace, hosted a roundtable discussion titled “Reinstating Trust Through a Fair and Effective Tax System.” The event addressed Lebanon’s pressing tax system challenges, emphasizing the need for transparency, simplification, and stakeholder engagement to rebuild trust and foster sustainable reforms.

The event was organized by the Business Practice and Policy Initiative at OSB, a newly established hub aimed at transforming academic and business insights into impactful policy solutions for Lebanon and the Middle East. Its mission is to generate high-quality, context-oriented practical knowledge on critical business and socio-economic issues to enhance evidence-based business knowledge and policy-making, boosting a culture of impactful practices that drive good governance, business development, and sustainable development in Lebanon and the region.

The event brought together seventy participants from various sectors, including the public and private sectors as well as academia; international entities such as the Norwegian Embassy, United Nations agencies; and prominent members of the Lebanese Parliament, including Ibrahim Mneimneh, Bilal Houshaimy, Yassin Yassin, Waddah Sadek, Dr. Michel Douaihy, and Dr. Fadi Alameh; as well as Dr. Saade Al Shami, deputy prime minister. Discussions explored transformative solutions, including revising income tax laws, broadening the tax base, leveraging digital technologies, and enhancing taxpayer education.

The discussion began with the initiative’s welcome remarks by Raghda Kawass, knowledge and policy specialist at the OSB Business Practice and Policy Initiative, who highlighted the importance of this initiative in bridging academic insights and practical business solutions, aiming to foster prosperity, equity, and resilience in Lebanon and the wider Middle East.

OSB Dean Yusuf Sidani welcomed the attendees and emphasized AUB’s role as a hub for advancing ideas and highlighted OSB as a bridge between academia and policymakers to tackle national challenges. Dean Sidani highlighted the key drivers for tax evasion in Lebanon which include selfishness, dissatisfaction with government performance, and perceptions of inequality.

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He explained that misuse of public funds, economic disparities, and unequal tax enforcement have undermined trust.

AUB President Fadlo Khuri also spoke, highlighting the importance of addressing tax evasion and emphasized the need for transparent reforms to build public trust and compliance. President Khuri praised Lebanon's strength in fostering honest debate to shape policy and stressed the critical role of clear communication between the government and parliament in gaining public support for tax reforms.

In her remarks, Lina Tannir, senior lecturer in finance at OSB and former tax reform expert at Lebanon's Ministry of Finance, emphasized the urgency of reinstating trust and solidifying the social contract through open dialogue on tax equity and fairness. She underscored the need to address loopholes, enhance administrative and IT systems, and increase transparency between the government and the citizen as a foundation of social contracts.

In the opening session, Rabih Kays, representing the Lebanese Foundation for Permanent Civil Peace, discussed the National Policy Dialogue for Reform project and its critical role in driving change. In her turn, the Norwegian Embassy representative Christin Knudsen highlighted the initiative's alignment with their social priorities. Dr. Fadi Alameh, member of parliament, stressed the importance of a coding system to build trust and called for a progressive tax structure to ensure equity. Deputy Prime Minister Al Shami acknowledged progress achieved with the support of International Monetary Fund (IMF) experts and the Ministry of Finance.

The first panel discussion, "*Tax System: Challenges Leading to Distrust*," moderated by Lina Tannir, highlighted critical issues in Lebanon's tax system. Key concerns included its regressive structure, widespread tax evasion, weak institutional capacity, corruption, and political interference. Participants emphasized the need for legislative reforms, transparent governance, and accountability to rebuild trust and promote a culture of tax citizenship.

The second panel, "*Bridging the Gaps Towards a Fair and Effective Tax System*," moderated by Judge Mirelle Daoud, highlighted key challenges, including outdated tax laws that neglect modern economic realities like digital transactions, and loopholes favoring elite groups. Weak financial literacy, corruption, political interference, and inadequate enforcement tools were identified as major barriers to reform. Participants emphasized the urgent need for skilled labor, modern mechanisms, and efficient dispute resolution to ensure equity and compliance.

In her closing remarks, Dr. Lama Moussawi, associate dean for research and faculty development at OSB, reaffirmed the commitment of the Business Practice and Policy Initiative and Suliman S. Olayan School of Business to fostering impactful dialogues with diverse stakeholders. She emphasized OSB's role in shaping policies for the public good and announced plans to share a comprehensive policy document from the roundtable discussions to guide and advocate for meaningful reforms.

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Note to Editors

About AUB

Founded in 1866, the American University of Beirut bases its educational philosophy, standards, and practices on the American liberal arts model of higher education. A teaching-centered research university, AUB has more than 750 full-time faculty members and a student body of over 8000 students. AUB currently offers more than 140 programs leading to bachelor's, master's, MD, and PhD degrees. It provides medical education and training to students from throughout the region at its Medical Center that includes a full-service 365-bed hospital.

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