

Official Gazette n° 7 – 8/2/2001

Legislative Decree n° 4823

**Granting Food & Clothing Allowance to
Employees & Workers Adherents of
Social Security.**

The President of the Republic,
By power of the Constitution,
By virtue of law n° 137 of 26/10/99, governing the
granting of Food and Clothing allowances to
employees and workers, adhering to Social Security,
notably Art. 5 thereof,
Upon receipt of opinion of Supreme Council of the
State (n° 11 – Nov. 2, 2000),
Upon approbation of the Council of Ministers dated
January 18, 2001,

Decrees as follow :

Article 1 : It shall be feasible for employers to provide
each of their employees and workers, adherents to Social
Security, with benefits in kind, in form of food
allowances and clothing, entitled to be used on duty and
for needs of work.

Articles 2 : The food allowance shall be given,
when required, in form of a meal or luncheon
voucher to be exchanged at sites (restaurants and
groceries) accredited by the party issuing these
tickets.

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Article 3 : The uniform is considered a benefit in kind, subject to provisions of this legislation when furnished by employer for use as entitlement on duty.

Article 4 : Employer shall have to keep record in form of registers and documents to establish sufficient proof of expenditure on uniforms and meals for control purposes, whenever required, in accordance with laws in force & effect.

Article 5 : Luncheon Vouchers are special coupons, protected and not susceptible to forgery. They are issued by specialized institutions, in nominal values as precised under Law n° 137/99 and sold cash to employers, under a mutual agreement, for the Latter to deliver to entitled staff, in settlement of cost of meal taken or purchased, in part or in full.

Article 6 : In order to recover value of tickets directly from issuing party or from bank accredited by the company, it shall be for restaurants and grocery shops concerned to deposit coupons received in return for theses meals or those foodstuffs to party issuing them, during a delay not exceeding the second month following the month during which these coupons have been used.

Article 7 : In order to have the benefit of exemptions contained in Art. 1 of Law n° 137/99, the issuing party shall mention on face each, as defined by Art. 5 of this legislation, the following

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- data:
- Year of issue.
 - Special serial number (to follow up on computer).
 - Name and address of issuing party.
 - Name and address of the employer.
 - Name of beneficiary.
 - Value of each coupon (LBP 5,000).
 - Validity for use, not to exceed in any case the end of year of issue.

Article 8 : Upon receipt of ticket, restaurant or grocery shop shall have to date and seal it, noting clearly thereon name, address and its registration number with Ministry of Finance to eliminate possibility of second use.

Article 9 :

- a- Every worker shall have the right to one luncheon voucher per day of actual work during regular working hours, applicable to all establishments bound under Art. 1 of present legislation.
- b- Luncheon voucher shall not be used except by workers subject to stipulations of Social Security Code.

Article 10 : Luncheon vouchers not used shall be remitted, during period of validity, to employer in the month following such period and the Latter may request issuing party to exchange them at no cost, other than payment of commission usually accruing to said party. Employer may also recover this commission payable from workers concerned.

Article 11 : Unused tickets returned to employer after expiry of their validity shall be considered as voided and their value allotted by issuing party to fulfillment of social for its workers, subject to control of competent authorities.

Article 12 : Upon expiry of term of contract with the Establishment, workers shall deliver all unused tickets in their possession to their employer, together

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with uniforms delivered previously to them for use in fulfilling their duties.

Article 13 : Shall not be subject to income tax, nor shall they be considered as elements of revenue, subject to subscriptions of social security all fringe benefits noted in Art. 1 of Law n° 137 of 26/10/99, within following limits:

- Five thousand Lebanese pounds each worker per one day of actual work, in form of a meal or a luncheon voucher to be used as aforesaid.
- The minimum monthly salary in effect at the time (applicable to employers and workers subject to Code of Labor) for the yearly uniform entitlement.

Article 14 : The specialized organizations issuing luncheon vouchers for account of employers shall have to obtain prior permit of Ministers of Finance and Labor, provided they fulfill all legal and regulatory prerequisites for obtention thereof.

Article 15 : The application to obtain prior permit shall be submitted to Minister of Labor, together with a true copy of following documents:

- Request and certificate of registration at the commercial Registers.
- Articles of Association of the organization.
- Copy of ID of responsible officer vested with power to sign on behalf of the issuing organization.
- Specimen luncheon voucher.

Article 16 : Approval of said application shall be given within two months from date of its registration with the Ministry of Labor, with all required documentation attached thereto and, in the event that no decision has been taken in respect thereof within

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said delay, such approval shall be considered to have been ipso facto given.

Article 17 : It shall be for the employer, with the aim of facilitating control, to record in register of wages and in a special box beside the name of each worker beneficiary, value of fringe benefits in kind for food and clothing, as enacted by Law n° 137/99.

Article 18 : Any increase in allocations of employer over Lebanese Pounds 5,000 per luncheon voucher or the minimum pay monthly for the annual uniform shall be taken as supplement to pay, subject to social and financial levies.

Article 19 : Any substitution of luncheon voucher or food assistance or uniform allowance for monetary value should lead immediately to the consideration that such pay represents a supplement to pay, subject to tax on revenue and subscription of Social Security Fund.

Article 20 : Inspection Corps at the Ministry of Labor, National Security Fund and Income Tax at the Ministry of Finance shall have to see to the good application of statutes of present decree.

Article 21 : Any infringement from statutes of Law n° 137/99 and stipulations of this decree shall expose violator to fines to be fixed by authorities concerned with control, in accordance with laws in effect, notably fines stipulated under the two Arts. 107 and 108 of the Code of Labor.

In case of repeated violation, the contravening party

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shall be notified of the need to abide by laws in effect, within a delay of one month from date hereof, under penalty of withdrawing the license by order of the competent authority.

Article 22 : This decree shall be issued and communicated as required and shall take effect immediately upon its publication in the official gazette.

Issued by President of the Republic,
Baabda, Feb. 2, 2001
Signed: Emile Lahoud

Prime Minister
Signed: Rafic Hariri

Minister of Labor
Signed: Ali Kanso

Minister of Finance
Signed: Fouad El Siniora

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