

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

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The information provided is understood to be correct as of September 2025. Changes in legislation or practice after this date may affect the tax treatment.

Tax - Employee Notes - Your Shares: Gifted and Matched

Lebanon	
When will I be taxed in relation to my plan benefits?	Purchase of Investment Shares: Contributions to purchase Investment Shares are deducted from post-tax salary. Award of Gifted and Matching Shares: No income tax. No social security. Unlocking of Gifted and Matching Shares: Income tax and social security. Sale by participant: Capital gains tax on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	25% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Rates are progressive from 2% to 25%.
Will my employer withhold income tax in relation to my plan benefits?	Yes.
Are my plan benefits subject to social security contributions?	Purchase of Investment Shares: Yes – contributions to purchase shares will be taken from post-social security salary. Award of Gifted and Matching Shares: No. Unlocking of Gifted and Matching Shares: Yes
Will my employer withhold social security contributions in relation to my plan benefits?	Yes.
Employee social security	Employee social security (max rate): 3% (medical scheme contribution).

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	Employee social security (cap): earnings caps apply and the current cap should be checked as the amounts are affected by the prevailing LBP/USD exchange rate.
What is the maximum rate of capital gains tax?	10%
What is the maximum tax rate payable on dividends?	<p>10%</p> <p>If a decision is taken to pay dividends, then while you continue to hold shares in Your Shares, dividends are currently automatically reinvested to purchase further Rolls-Royce Ordinary Shares, which will also be held within Your Shares and will be immediately unlocked. You will be eligible to receive dividends within Your Shares on all Investment Shares but on Gifted and Matching Shares only once they unlock. Also, shares arising from reinvestment of dividends will themselves be eligible to receive future dividends.</p> <p>Reinvestment into ordinary shares: no income tax or social security.</p> <p>Sale of reinvested ordinary shares: taxed as a capital gain and subject to capital gains tax. No social security.</p> <p>These taxes will not be collected by Rolls-Royce. Please see question “Do I have to report any income in relation to the plan to my local tax authority?” below regarding your tax reporting and payment responsibilities.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes, if you have income where tax has not been withheld by your employer. There is no specific filing for share related incentives.</p> <p>Report name: Annual Tax Return.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: the deadline for filing the tax return is 31 March of the following year.</p> <p>Payment of tax: the deadline for the payment of tax is the same as the reporting deadline.</p>