

FISCAL STAMP FEES

There are two types of fiscal stamp fees:

Prorated fees of 3‰ on the amounts stated in the instruments and letters, and flat fees as specified in the schedules appended to the law.

- Personal letters of guarantee executed and endorsed to the bank as security for an advance are subject to the current flat fee of LBP 10,000
- Bank letters of guarantee and letters of security which including a monetary amount: 3‰ per annum
- Any statement or notice, as well as any activity in the account or summary thereof, sent by the bank to the client and interbank: LBP 100
- A voucher relating to receipt of a monetary amount or referring to a discharge, receipt or deposit: LBP 100
- Commercial bills of any kind: 1,5‰
- Special power of attorney at the bank: LBP 10,000
- Mobilization bill: LBP 10,000
- Fiscal stamp fees for loan schedule: 1,5‰ of loan amount
- Bank loan agreements are subject to the fiscal stamp flat fee equal to LBP 10,000 multiplied by the number of years of the loan, to be paid in full upon signing the agreement and within the statutory time limit provided by the law on fiscal stamps
- Opening of account: LBP 10,000
- Request for issuance of letter of guarantee: LBP 10,000
- Request for issuance of letter of credit: LBP 10,000
- Domiciliation for telephone bill : LBP 5,000
- Domiciliation for mobile bill : LBP 9,000
- Domiciliation for electricity bill : LBP 6,500

Date..... Name..... Signature