



Date: 27/02/2020

The General Directorate of Finance at the Ministry of Finance issued a circular concerning the payment in cash of the fiscal stamp duty on invoices and receipts.

The circular stipulated the below:

“The General Directorate of Finance would like to remind that, in accordance with the provisions of Article 43 of the Fiscal Stamp Duty Law, companies and establishments can pay the lump fiscal stamp duty in cash for sequentially numbered invoices that they issue prior to using them.

Therefore, companies and establishments that would like to benefit from the provisions of the mentioned article shall pay 250 LBP in cash for the fiscal stamp duty due on each invoice or receipt at the competent departments of the Ministry of Finance in Beirut and remaining provinces, prior to issuing the invoices or receipts and according to the below steps:

- 1- Submitting a request at the Indirect Taxes Department at the Revenue Directorate including:
 - The number of invoices or receipts for which the stamp duty must be prepaid
 - The sequential number (from/to) of invoices or receipts to be issued according to the specified number.
 - The total value of the stamp duty requested to be paid.

The last issued invoice or receipt shall be attached to the request.

- 2- After payment of the fiscal stamp duty, the establishment shall mark “**Fiscal stamp duty paid in cash**” on each issued invoice or receipt using one of the prepaid sequential numbers. This sentence can be printed on the invoice or stamped using a seal created by the establishment for this particular purpose.

- 3- The establishment shall pay the fiscal stamp duty again according to the same procedure above, before exceeding the number of invoices for which the fiscal stamp duty was prepaid.”