

Date: 01/07/2019

Finance Minister Ali Hassan Khalil issued a memorandum about the payment at the proximity counters of the fiscal stamp duty on construction licenses in order to facilitate the procedures for the citizens living in remote areas.

The memorandum stipulated the following:

Whereas Article 20 of Legislative Decree no. 67 of 05/08/1967 and its amendments authorized the payment of the fiscal stamp duty at the proximity counter,

Therefore,

All employees at the proximity counters in the District centers across the Lebanese territory are requested to:

1. Receive cash payment of the fiscal stamp duty on the construction, reconstruction and addition licenses and on renovation and modification licenses for concerned buildings according to the following mechanism:
 - a. The cashier prepares the required payment order including the type of licenses, estate number, estate region, its issuer and the value of the due fiscal stamp duty.
 - b. After payment of the fiscal stamp duty at the proximity counter, an indication is noted on the license document including information about the license number and its date, as well as the value of the paid fiscal stamp duty and the fee of the payment receipt. The competent cashier then signs it and the transaction is electronically registered on the concerned electronic system through scanning.
 - c. The payment order is added to the licensing file and the concerned person is informed of it. The license shall not be handed to the applicant before payment of the due fiscal stamp duty since it goes against the provisions of the fiscal stamp duty law and a penalty worth 5 times the value of the fiscal stamp duty shall be imposed on the person who does not respect that.

2. In order to calculate the value of the fiscal stamp duty due on construction licenses, the provisions of items 7 and 8 of the Table I annexed to the Fiscal Stamp Duty Law shall be applied as follows:
 - a. 2,000 LBP for each m² in the construction license, given that the amount does not exceed 250,000 LBP for each floor.
 - b. 1,000 LBP for each m² in the partial construction license, given that the duty does not exceed 100,000 LBP for each part of the floor.
 - c. 50,000 for each license involving a renovation or alteration in a floor or part of a floor
 - d. If the construction license includes several blocks, the duty shall be paid for the number of floors in each block separately
 - e. The stamp duty shall be paid for the tiled roof as follows:
2,000 LBP for each m² covered by the mentioned roof

This memorandum shall enter into effect upon its publication on the Official Gazette and on the website of the Ministry of Finance.