

The table below gives the amount of duty payable on certain documents. Any contracts relating to assets situated outside Cyprus or business matters that take place outside Cyprus are exempt from stamp duty.

Transactions during reorganizations are also exempt.

Nature of document

Receipt	- for sums of €3,42 to €34,17	3 cents
Receipt	- for sums over €34,17	7 cents
Cheque		5 cents
Letter of credit	€	1,71
Letter of guarantee	€	3,42
Bill of exchange		85 cents
Contract	- up to €170.860 thousand	€
Contract	- over €170.860 thousand	2€
Contract	- without fixed sum	€

As from 14 August 2008 stamp duty on contracts has been capped at a maximum of €17.086

	Customer declaration document	€	17,10
	Bill of lading	€	3,42
	Charter party	€	17,09
	Power of attorney - general	€	5,10
	Power of attorney - limited	€	1,10
	Certified copy of contracts and documents	€	1,10
	Will	€	1,10
	Estate administration document	€	8,50
	Registrar of Companies fees		
	Incorporation of a limited liability company	€	100,50
	Capital Duty on authorized share capital		
share	Capital increase of the share capital of a private company		
	Additional amount of the increase		
Filing	of Annual Return	€	17,09