

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	16 cents
Contract	- over €170.860	26 cents
Contract	- without fixed sum	€ 4,17

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	€	5,13
Power of attorney - limited	€	1,71
Certified copy of contracts and documents	€	1,71
Will	€	1,10
Estate administration	€	8,50
Registrar of Companies fees		
Incorporation of a limited liability company	€	102,52
Capital Duty on authorized share capital		
Capital increase of the share capital of a private company	€	102,52
Additional amount of the increase		
Filing of Annual Return	€	17,09