

Introduction

In cases concerning the European Order for Payment, the rules on the calculation and payment of stamp duty laid down in paragraphs 1-3 of Article ... of the Code of Civil Procedure of the Republic of Lithuania are applicable.

Pursuant to Resolution No 1240 of the Government of the Republic of Lithuania of 27 October 2011 approving the Rules for the calculation, payment, offsetting and repayment of stamp duty, this duty can be paid by electronic means as well.

What fees are applicable?

Stamp duty is payable in the amount specified in the next paragraph.

How much shall I pay?

In the case of an application for a court order, the stamp duty is equal to a quarter of the amount payable for litigation proceedings in court, but cannot be less than ten euros, except where a person has been fully or partially exempted from stamp duty by law or court ruling or where payment of the stamp duty has been deferred.

If, after the court has issued the order, the debtor submits objections and the creditor files an action under the general procedure, the aforementioned stamp duty is offset against the amount of stamp duty to be paid for the application.

If the creditor's application is deemed not to have been filed in the case referred to in Article 439(6) of the Code of Civil Procedure, the stamp duty paid is not repaid to the applicant.

What happens if I do not pay the court fees on time?

The application must be accompanied by documents and other evidence serving as a basis for the applicant's claims, as well as evidence that the stamp duty has been paid.

Where the stamp duty has not been paid, the court issues an order setting an adequate time limit for compliance, which cannot be shorter than seven days. The order is dispatched no later than on the next working day following its issue.

If the party to the proceedings submitting the procedural document has complied according to the court's instructions within the time limit specified, the procedural document is deemed to have been submitted on the date when it was initially filed with the court. Otherwise, the procedural document is deemed not to have been submitted and, no later than within five working days of the end of the time limit for compliance, the judge issues an order returning the procedural document, together with any accompanying documents, to the person who filed it.

How can I pay the court fees?

Stamp duty is paid to the budgetary revenue account of the State Tax Inspectorate under the Ministry of Finance in the manner chosen by the person in question (e-banking, cash payment, bank transfer, etc.).

What shall I do after the payment?

Evidence of payment of the stamp duty is provided by the payment order or another document confirming payment, which must contain the following details:

the payer's name, surname and personal ID number (for legal persons: name and corporate ID number);

the name, surname and personal ID number of the other party (defendant, debtor, etc.) (for legal persons: name and corporate ID number);

the date of payment;

the payment code;

the amount paid;

the purpose of the payment (indicated as 'stamp duty', and the name of the court in which the proceedings are being initiated)

Where the stamp duty is paid by a representative of the party to the proceedings (lawyer, legal assistant or another person representing the party's interests), the payment order or another document confirming payment should, in addition to the above-listed data, include the name, surname and personal ID number (for legal persons: name and corporate ID number) of the party represented.

If the stamp duty is paid by electronic means, no documents are required to confirm payment of the stamp duty.

Last update: 23/02/2023

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