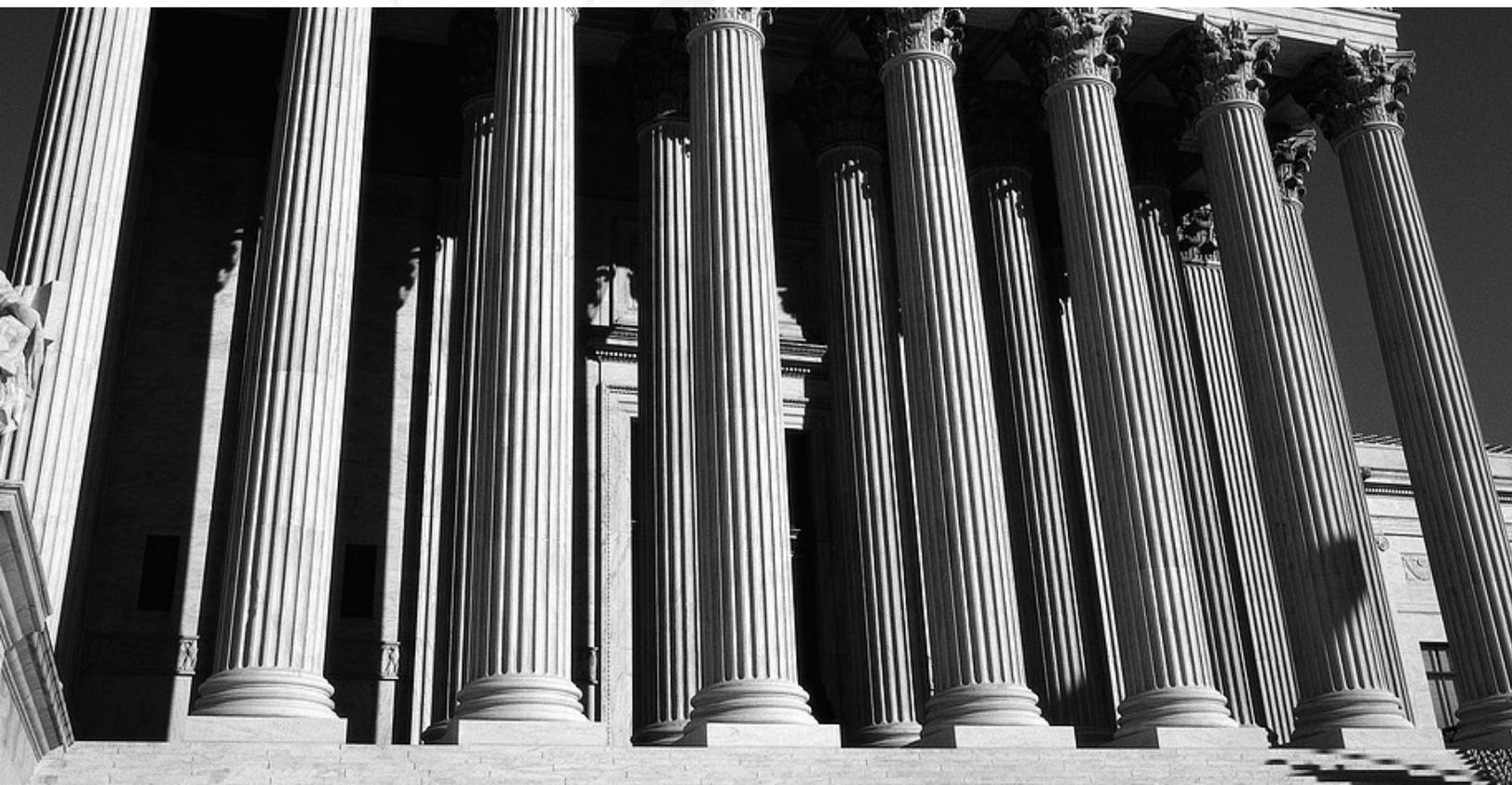


Establishing a S.A.L Company in Lebanon



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The following is for establishing a S.A.L Lebanese Company; we will show you the following:

1 - The information that you should supply a lawyer with in order to place the company's structure and organization.

2 - The administrative measures and its coast for the final registration in the Lebanese commercial register.

First- the information you should supply a lawyer with:

For the company's structure and organization you should fill the following table and supply the following documents:

1. A copy of the ID cards of the establishers (owner) with addresses and telephone numbers
2. A picture of the rent contract registered in the municipality, or an ownership document and the leniency book signed from the owner.
3. Copy of ID card of the central observation commissioner with his number and address.

Secondly - in the administrative measures and cost for the company registration:

After supplying the above required information, the following measures are requires for the company registration:.

The required measure	The cost	Time-limit
1. Sign the company's structure and register it at the justice writer.	Almost 600,000 LL	1 day
2. During five days from registering at the justice writer, pay for the official stamps at the Ministry of Finance	1.000.000 LL for the stamp + 3 per thousand of the value of the capital + 5000 LL stamps	1 day
3. Deposit the signed company's structure to the Bank and then open an account amounting to the expense of subscription with the company's shares	Company's capital	From 1 day to six months
4. Obtain from the bank a proving statement showing the deposited amount and that proves subscription of	-----	1 day

the whole capital		
5. Signed record of the Constituent Assembly and the record of the first Board of Directors and the commercial Radio	-----	1 day
6. An application for registration of the company in the commercial registry	<ol style="list-style-type: none"> 1. A value of 500.000 LL to the synergy of the judges. 1. 6 per thousand of the company's capital. 2. A 2000 LL stamp to the application. 3. A judicial stamp of 1000 LL to the application 4. A trade union stamp of 1000 LL to the application. 5. Agency registration fee of 150,000 LL 6. A 2000 LL stamp for each copy 7. A fee of 5000 LL for each copy 	1 day
7. Receipt of the certificate of registration and an original copy.	50000 LL	4 days from the date of submission of the request
8. Lawyer fee	3.000.000 LL accordance to the Bar Association dated 19/8/1998	50% when beginning to work and 50% at the end of registration.

After the end of registration, all funds deposited in the bank could be withdrawn by the Council President of the company.

All documents should be presented in Arabic, and it is advised to show it to a lawyer who understands the Lebanese law.

