

Significant amendments to the Civil Procedure Law affect the calculation of stamp duties 2/23/25



Attorney-at-Law, PwC Legal
Natalja Purina

The payment of stamp duty is an unavoidable part of the process, if not a mandatory prerequisite for the initiation of proceedings. The amount of the duties is regulated by the Civil Procedure Law (hereinafter – “CPL”) and depends on the amount of the claim. Often, the amount of stamp duty has deterred potential claimants from filing a lawsuit. In addition, legal entities were previously not allowed to apply to the court for a reduction or deferral of the payment of stamp duty, which meant, for example, that a company in financial difficulties could not adequately defend its rights in court.

The amendments, which came into force on 1 April 2025, were aimed at implementing several rulings of the Constitutional Court. They mainly concern the calculation and determination of stamp duties and grant private legal entities the right to apply for exemption from court costs and bail and deferral of court cost payments. This article focuses more on the changes related to the determination and payment of stamp duties. These changes have significantly changed and clarified both the amount of the fees and the calculation procedure. Almost nothing remains of the previous provisions on the amount of fees and the calculation procedure, which were contained in section 34 of the previous CPL.

Calculation of stamp duties

The CPL states that the court costs consist of the stamp duty and the costs of examining the case. The costs associated with the handling of the case include the preparation, service and issue of summonses, reminders and other court documents, as well as the return of written evidence. Previously, the courts had to calculate these costs separately before preparing a decision and there were cases where the debtor did not pay them on time. This placed an additional burden on the courts, as the state was obliged to initiate enforcement measures in such cases. Currently, these costs are included in the stamp duty, which allows the state to save money, as previously the collection of such debts often resulted in losses for the state. Furthermore, by combining stamp duty with case-related costs, the payment process for court costs is simplified.

As regards the amount of stamp duty itself, it should be noted that the minimum amount of stamp duty is now **EUR 80** for pecuniary claims not exceeding **EUR 1,000**, — which is **EUR 10** more than under the previous regime. The biggest differences can be observed for claims with significantly higher amounts. However, it should be noted that the new regulation has made the determination of the stamp duty amount incomparably easier, as a specific fee amount is now set within claim value brackets. In comparison, the previous regulation set specific brackets and percentages depending on the amount of the claim, which was less transparent and increased the risk of calculation errors.

Until now, there was no maximum limit for stamp duty, but the new regulation sets a “cap” of **EUR 25,000**. The changes also provide for the possibility of applying for a reduction in stamp duty for claims that do not exceed **EUR 7,500**, making the courts more accessible to a greater number of residents.

Example:

1. *If the claim amount is EUR 720,000, then under the new regulation, the stamp duty is EUR 18,550, whereas under the previous regulation, it would have been EUR 13,035.*
2. *If the claim amount is EUR 2,300, then under the new regulation, the stamp duty is EUR 250, whereas under the previous regulation, it would have been EUR 412.*

The new wording may cause some uncertainty about how court expenses are calculated in cases involving multiple claims. In such cases, the calculation procedure remains unchanged — multiple interrelated claims can be combined into a single claim, and the stamp duty must be paid based on the total claim amount specified in Annex 3 of the CPL, just as it was before the amendments.

Therefore, if the claim amount does not exceed EUR 7,500, the stamp duty will be lower; however, if the claim amount is at least EUR 40,001, the stamp duty will be higher than before.

Changes to non-monetary claims

The changes will also affect non-monetary claims. Until now, the stamp duty for such claims was set at EUR 70; after the amendments enter into force, it will be EUR 300. At the same time, it should be noted that previously in such cases the stamp duty and the costs of examining the case had to be paid separately, so the actual increase in costs is not as great as it may seem at first glance. It should also be borne in mind that these types of claims, for example in relation to intellectual property, are quite complex, so the costs associated with dealing with such cases tend to be higher.

Overall, the changes are aimed at solving previously existing problems and make the Civil Procedure Law clearer and easier to understand. To determine the potential amount of stamp duty, one currently only needs to open Annex 3 of the CPL, which contains a table with the thresholds for the amount of the claim.