

CYPRUS TAX CALENDAR 2026	
End Of each month	Submission of the monthly payroll's return for year 2026
	Payment of tax withheld from employees' salaries during the previous month (PAYE) - also includes GHS contributions on remuneration, where these are payable to T.D (if any).
	Payment of SDC and GHS contributions (if applicable) withheld on dividends and interest paid to Cyprus tax residents in the previous month
31th January	Submission of deemed dividend distribution form relating to tax year 2023-payment of the SDC and GHS thereon
31st March	Submission of the tax year's 2023 income tax return for companies (extended deadline)
	Submission of the Summary Information Table (if an obligation exists) for controlled transactions of year 2023 (extended deadline)
	Submission of the tax year's 2023 income tax return for individuals with an obligation to prepare audited financial statements (extended deadline)
	Submission of the Annual Employer's Return for tax year 2024 (extended deadline)
30th June	Payment of GHS on rental income received by individuals (where the tenant is not a Cyprus company, partnership, the government or local authority) for the first six months of 2026
	Payment of GHS withheld on rental payments* paid for the first six months of 2026 <i>*Where the tenant is a Cyprus company, partnership, the government or local authority, there is an obligation to withhold GHS (if applicable) on the amount of the rent paid</i>
31st July	Submission of tax year's 2025 income tax return by individuals
	Payment of the final income tax liability of year 2025 by individuals (employees and self-employed) who have no obligation to prepare audited financial statements, through self- assessment
	Submission of the tax year's 2026 provisional income tax return and payment of the first instalment of provisional tax by companies, individuals with sources of income other than employment income and self-employed individuals who prepare audited financial statements
1st August	Payment of the tax year's 2025 final tax balance by companies and individuals preparing audited financial statements
30th September	Submission of the Annual Employer's Return for tax year 2025 (extended deadline)
30 November	Submission of the tax year's 2024 income tax return for companies (extended deadline)
	Submission of the tax year's 2024 income tax return for individuals preparing audited financial statements (extended deadline)
	Submission of the Summary Information Table (if an obligation exists) for controlled transactions of year 2024 (extended deadline)
31st December	Submission of the tax year's 2026 revised provisional tax return (if applicable) and payment of the second instalment of provisional tax
	Payment of GHS withheld on rental payments paid for the second semester of 2026
	Payment of GHS on rental income received by individuals (where the tenant is not a Cyprus company, partnership, the government or local authority) for the last six months of 2026
Upon submission of income tax return Payment of SDC and/or GHS on dividend or interest income earned from sources outside Cyprus, during year 2026. Payment is made by self-assessment both for companies and individuals	

Notes:

1. Tax payments

Tax payments can only be made electronically through the Tax For All (TFA) platform. Alternatively, tax payments may also be made through internet banking using the unique Payment Reference Number (PRN) previously created through the TFA. Tax codes to be used for electronic tax payments – see Note 6.

2. Obligation for submission of personal income tax returns

- Individuals who are Cyprus tax residents and who:

Have gross income in or outside Cyprus falling under Article 5(1) of the Income Tax Law and / or

Are aged 25 to 70 during the tax year (even if they have no income).

- Individuals who are not Cyprus tax residents must submit a tax return if they have Cyprus-source income falling under Article 5(2) of the Income Tax Law, also considering the relevant Double Tax Treaty provisions.

3. Submission of revised income tax returns

Revised income tax returns can be submitted within three years from the submission deadline of the relevant tax return. In exceptional cases only, overdue revised income tax returns may be accepted by the Tax Department (tax circular 9/2023). The submission of a revised income tax return is made only through the submission of Forms T.D.001AN2020 (for individuals) and T.D.004AN2020 (for companies).

4. Individuals obligation to prepare audited financial statements

An individual is obliged to prepare and submit audited financial statements if his/her annual income from trade/business, rents, dividends interest, royalties or income relating to trading goodwill exceeds €120.000.

5. Penalties and interest on overdue taxes

Administrative penalties of €150-€300 to and €250-€1.000 (depending on the specific case), are imposed for the late submission of a tax return or late submission of supporting documentation requested by the Commissioner to individuals and companies respectively. In the case of late payment of the tax due, interest and penalties are also imposed. The penalty is equal to 5% on the unpaid tax whereas an additional penalty of 5% is imposed if the tax remains unpaid 2 months after the payment deadline. The interest rate applicable for overdue taxes is set annually through a Decree issued by the Ministry. Interest for overdue income tax is imposed on a completed month basis. For the year 2026 the interest rate has been set up to 3,5%.

6. Public interest rates

The interest rates in respect of overdue taxes and refunds during the years have been set as follows:

Period	%
Years up to 2006	9
2007-2009	8
2010	5,35
2011-2012	5
2013	4,75
2014	4,50
2015-2016	4
2017-2018	3,50
2019	2
2020-2022	1,75
2023	2,25

2024	5
2025	5,5
2026	3,5

7. Tax payment codes

SELF-ASSESSMENT OF INCOME TAX, SPECIAL CONTRIBUTION OF DEFENCE AND GHS

Income Tax / Company Tax

- [0300 - Self-assessment of Income Tax / Company Tax](#)
- [0302 - Self-assessment of Exit Tax \(Article 33B\)](#)

Special Contribution of Public and Private Sector

- [0311 - Special Contribution of Employees, Self employed and Pensioners of the Private Sector](#)
- [0312 - Special Contribution of Officers, Employees and Pensioners of the State and the broader Public Sector](#)

Special Contribution of Defence (S.C.D.)

- [0612 - S.C.D. self-assessment on Interests Received](#)
- [0613 - S.C.D. self-assessment on Dividends Received](#)
- [0604 - S.C.D. self-assessment on Rents Received](#)

General Health System (GHS)

- [0712 - GHS self-assessment on Interests Received](#)
- [0713 - GHS self-assessment on Dividends Received](#)
- [0704 - GHS self-assessment on Rents Received](#)
- [0313 - GHS self-assessment on Other Income of Self-Employed](#)
- [0314 - GHS self-assessment on Pensions and Other Income](#)
- [0315 - GHS self-assessment on Other Income of Individuals](#)

TEMPORARY ASSESSMENTS

- [0200 - Income Tax \(Individuals and Legal Persons\)](#)
- [0210 - Income Tax of Insurance Companies \(Legal Persons\)](#)
- [0213 - GHS for Self-employed \(Individuals\)](#)

WITHHOLDING TAX

Employers

- [0100 - Income Tax withheld from Employees emoluments](#)
- [0111 - Special Contribution of Private Sector](#)
- [0112 - Special Contribution of Officers, Employees and Pensioners of the State and the broader Public Sector](#)
- [0113 - Contribution for Pension Benefits \(3%\)](#)
- [0114 - Reduction in emoluments of the Broader Public Sector](#)
- [0701 - GHS withheld from Officers emoluments, benefits and pensions](#)
- [0711 - GHS withheld from Employees emoluments and Employers Contribution](#)

Non-residents Income

- [0310 - Tax withheld on a non-resident's income \(article 24 IT\)](#)
- [0710 - GHS withheld on non-resident's income \(article 24 IT\)](#)

Rents, Interests and Dividends

- [0602 - S.C.D. withheld on Interests Paid](#)
- [0603 - S.C.D. withheld on Dividends Paid](#)
- [0614 - S.C.D. withheld on Rents Paid](#)
- [0623 - S.C.D. withheld on Deemed Dividends](#)
- [0702 - GHS withheld on Interests Paid](#)
- [0703 - GHS withheld on Dividends Paid](#)
- [0714 - GHS withheld on Rents Paid](#)
- [0723 - GHS withheld on Deemed Dividends](#)

FEES AND OTHER TAXES

Special Taxes

- [0730 - Special Tax of Casinos](#)
- [0750 - Special Tax of Financial Institutions](#)

Fees

- [0911 - Rulings Fees](#)

Globalserve Consultants Ltd, as your trusted financial advisors, is available to provide guidance and practical assistance with the calculation, preparation, and timely payment of the above tax obligations. Our team is committed to helping you meet your compliance requirements efficiently and accurately, ensuring that all applicable deadlines are observed.

Should you require any clarification or support, please do not hesitate to contact us.