

Cyprus Tax Calendar

Up to 2025

Description	Date					
	31/03/	31/05/	30/06/	31/07/	01/08/	31/12/
Submission of companies' income tax return for the pre-previous fiscal year (TD4)	✓					
Submission of self-employed individuals' income tax return preparing audited/reviewed accounts (annual turnover above €70.000) for the pre-previous fiscal year (TD1)	✓					
Submission of employer's return for employees for the previous fiscal year (TD7)		✓				
Payment of special defence contribution (SDC) and general health system (GHS) withheld on payments of rent to Cyprus tax residents and on rent, dividend and interest income received for the first semester of the current fiscal year			✓			
Submission of employee individuals' income tax return for the previous fiscal year (TD1)				✓		
Submission of self-employed individuals' income tax return not preparing audited/reviewed accounts (annual turnover below €70.000) for the previous fiscal year (TD1)				✓		
Payment of the final self-assessment income tax for employee individuals for the previous fiscal year				✓		
Payment of the final self-assessment income tax for self-employed individuals not preparing audited/reviewed accounts (annual turnover below €70.000) for the previous fiscal year				✓		
Payment of the first installment of temporary/provisional income tax for companies and self-employed individuals preparing audited/reviewed accounts (annual turnover above €70.000) for the current fiscal year				✓		
Payment of the final self-assessment income tax for companies and self-employed individuals preparing audited/reviewed accounts (annual turnover above €70.000) for the previous fiscal year					✓	
Payment of special defence contribution (SDC) and general health system (GHS) on deemed dividend distribution						✓
Payment of special defence contribution (SDC) and general health system (GHS) withheld on payments of rent to Cyprus tax residents and on rent, dividend and interest income received for the second semester of the current fiscal year						✓
Payment of the second installment of temporary/provisional income tax for companies and self-employed individuals preparing audited/reviewed accounts (annual turnover above €70.000) for the current fiscal year						✓
	End of the following month					
Payment of tax deducted from employees' salaries (PAYE)	✓					
Payment of special defence contribution (SDC) and general health system (GHS) withheld on payments of dividend and interest to Cyprus tax residents	✓					
Payment of tax withheld on payments to non-Cyprus tax residents	✓					

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