



G D Panayiotides & Co

Chartered Accountants

TAX CALENDAR 2025

Date	Obligation	Tax Form
End of each month	Payment of PAYE deducted from employees' salaries for the previous month.	Through tax portal Under payment codes 100
	Payment of SDC (and GHS contributions if payment is made to a Cyprus tax resident individual) withheld on dividends and interest paid in the previous month to Cyprus tax residents.	TD603 TD602
	Payment of tax withheld in the preceding month on payments to non-Cyprus residents.	TD11
	Electronic submission of the 2023 employer's return via Tax Portal	TD7
31 January	Payment of Special Contributions for Defence on deemed dividend distribution for the profits of tax year 2022	TD623
31 March	Electronic submission of the income tax return for tax year 2023 for individuals preparing audited financial statements and companies.	TD1 TD4
30 April	Payment of the first instalment of the premium tax for insurance companies (life business) for 2025.	TD199
31 May	Electronic submission of the 2024 employer's return.	TD7
	Payment of SDC (and GHS contributions if payment is made to a Cyprus tax resident individual) on rents, dividends or interest earned from sources outside the Republic for the first 6 months of 2025.	Through tax portal under payment codes 604,612,613



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30 June	<p>Payment of SDC (and GHS contributions if payment is made to Cyprus tax resident individual) withheld on rent paid for the first 6 months of 2025.</p> <p>Where the tenant is a Cyprus company, partnership, the Government or a local authority there is an obligation to withhold SDC on the amount of the rent paid.</p>	TD614 (payment code 614 through tax portal)
31 July	Electronic submission of the 2024 personal tax return by individuals and payment of the income tax liability.	TD1
	Submission of the 2025 provisional tax return and payment of the first instalment of provisional tax.	Through tax portal under payment codes 200 and 213 for selfemployed individuals.
1 August	Payment of the 2024 tax balance through self-assessment by individuals preparing audited financial statements and companies.	Through tax portal Under payment code 300.
31 August	Payment of the second instalment of the premium tax for insurance companies for 2025.	TD199
31 December	Submission of the 2025 revised provisional tax return (if applicable) and payment of the second instalment of provisional tax.	Through tax portal in case of downward or upward revision.
	Payment of SDC (and GHS contributions if payment is made to a Cyprus tax resident individual) on rents, dividends or interest earned from sources outside of Cyprus for the last 6 months of 2025.	Through tax portal Under payment codes 604, 612, 613
	<p>Payment of SDC (and GHS contributions if payment is made to Cyprus tax resident individual) withheld on rent* paid for the last 6 months of 2025.</p> <p>Where the tenant is a Cyprus company, partnership, the Government or a local authority there is an obligation to withhold</p>	TD614 (through tax portal under payment code 614)



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	SDC on the amount of the rent paid.	
	Payment of the third and last instalment of the premium tax for insurance companies for 2025.	TD199