

## Cyprus Tax Calendar 2026

This tax calendar summarises the **key filing and payment deadlines applicable for the 2026 tax year in Cyprus**, based on legislation effective from **1 January 2026**.

Deadlines apply to both individuals and companies, unless otherwise stated.

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### Monthly Obligations (End of Each Month)

- Payment of **PAYE** and **NHS contributions** deducted from employees' salaries for the preceding month
  - Payment of **SDC** (and NHS where applicable) withheld on dividends and interest paid to Cyprus tax resident individuals (Forms **TD603, TD602**)
  - Payment of tax withheld on payments to **non-Cyprus residents** (Form **TD11**)
  - Electronic submission of the **monthly employer return** via the *Tax For All* portal
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### Key Annual Deadlines – 2026

#### 31 January 2026

- Submission of **Deemed Dividend Distribution return (TD623)** for the year ended 31 December 2023
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#### 31 March 2026

- Electronic submission of:
  - **Company income tax return** for tax year 2023 (TD4)
  - **Summary Information Table (SIT)** for related-party transactions
  - **Personal income tax return (TD1)** for individuals preparing audited financial statements
  - **Employer's return (TD7)** for tax year 2024

*As from 01/01/2026, the deadline for TD4 and TD1 is set to **31 January of the second year following the year of assessment***

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### 31 May 2026

- Electronic submission of **Employer's return (TD7)** for tax year 2025

*As from 01/01/2026, the deadline is **31 March of the following year of assessment***

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### 30 June 2026

- Payment of **NHS contributions** for the first six months of 2026 on rental income (where not withheld at source)
  - Payment of **SDC and NHS** on dividends or interest earned from sources **outside Cyprus** for the first half of 2026
  - Payment of **NHS contributions** on rent paid to Cyprus tax resident individuals (first six months)
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### 31 July 2026

- Submission of **2026 provisional tax return** and payment of the **1st instalment**
  - Electronic submission of:
    - **Personal income tax return (TD1)** for individuals for tax year 2025
    - **Personal income tax return (TD1)** for self-employed individuals not preparing audited financial statements
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### 1 August 2026

- Payment of the **final tax balance** for tax year 2025 under the self-assessment method by:
    - Individuals preparing audited financial statements
    - Companies
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### 30 November 2026

- Electronic submission of **company income tax return (TD4)** for tax year 2024
  - Submission of **Summary Information Table (SIT)** for related-party transactions
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### **31 December 2026**

- Payment of **NHS contributions** on rental income for the last six months of 2026 (where not withheld at source)
  - Submission of **revised provisional tax return for 2026** and payment of the **2nd instalment**
  - Payment of **SDC and NHS** on dividends or interest earned from sources outside Cyprus (second half of 2026)
  - Payment of **NHS contributions** on rent paid to Cyprus tax resident individuals (second six months)
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