



## Defense and National Health contributions submission deadlines

**7 May 2021 - The Cyprus Tax Department has announced the submission deadlines with respect to the electronic declarations of withheld Special Defence Contribution and contributions to the General Healthcare System.**

Further to our [Tax Alert 123](#), the below electronic forms have replaced printed forms 61AT and 61AM and can now only be submitted through the TAXISnet online system:

- Form T.D.602 - Declaration of withheld Special Contribution for Defence (SDC) and National Health Contribution from Interest, and
- Form T.D.603 - Declaration of withheld Special Contribution for Defence (SDC) and National Health Contribution from Dividends.

The submission deadlines are the following:

- The declarations for January 2019 to December 2021 will need to be submitted by 31 January 2022.
- The declaration from January 2022 onwards will need to be submitted by the end of the month following the month of the declaration/withholding.

The submission of T.D.602 and T.D.603 is obligatory and failure to submit them within the statutory deadlines carries a €100 penalty per return. They should be submitted from the year 2019 onwards.

Once the forms are submitted, the relevant assessments will be issued by the Tax Portal.

As always, the Taxation Department of Costas Tsielepis & Co Ltd is at your disposal should you require any further information or clarifications on this or any other tax issue.