



Settlement of taxes through self-assessment due end of June

1 June 2023 – The deadline for the settlement of taxes through self-assessment is 30 June 2023.

Please note that the 30 June 2023 deadline applies to the following:

- Special Contribution for Defence on rents received by Cypriot domiciled and tax resident individuals and Cypriot tax resident companies during the first 6 months of 2023;
- Special Contribution for Defence on dividends and passive interest received from abroad during the first 6 months of 2023 by Cypriot domiciled and tax resident individuals;
- National Health Contributions on the gross rental income (received within Cyprus and outside Cyprus), dividends and passive interest (from foreign sources) received during the period 1/1/2023 to 30/6/2023 from Cyprus tax resident individuals (domicility is irrelevant);
- National Health Contributions on the gross rental income (from properties situated in Cyprus) received during the period 1/1/2023 to 30/6/2023 by non-Cyprus tax resident individuals.

Failure to settle the relevant tax liabilities on time will result in interest and penalties being imposed on the amounts due.

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 matter.