



## Tax Commissioner offers guidelines on income from Airbnb

10 October 2023 - The Commissioner of Taxation has issued [Circular 10/2023](#) (Circular) through which he provides clarifications on the tax treatment of income received from properties rented out through online platforms (e.g., Airbnb, Booking) or any other online applications/sites, as self-service properties that are registered with the Deputy Ministry of Tourism.

More specifically, the Circular provides clarifications as to the tax treatment of such income taking into consideration the provisions of the Income Tax Law, Special Defence Contribution Law and General Healthcare System Law. The Circular also provides a number of examples.

To that respect it is strongly recommended that taxpayers who have such income to re-assess their current tax treatment and practices.

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