



## Settlement of taxes through self-assessment due end of June

**7 June 2024 – The deadline for the settlement of taxes through self-assessment is the 30 June 2024.**

Please note that the 30 June 2024 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 period 1/1/2024 to 30/6/2024;
- Special Contribution for Defence withheld on rental payments made by tenants during the period 1/1/2024 to 30/6/2024;
- Special Contribution for Defence on dividends and passive interest received from abroad during the period 1/1/2024 to 30/6/2024 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 1/1/2024 to 30/6/2024 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 1/1/2024 to 30/6/2024 by non-Cyprus tax resident individuals;
- National Health Contributions withheld on rental payments made by tenants during the period 1/1/2024 to 30/6/2024.

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.