



Deadline for submission of Employer's Tax Declarations

20 November 2025 – The deadline for the submission of the 2024 Employer's Tax Declaration (Annual Form TD7) and the 2025 Monthly Withholding Tax and Contributions Declarations (Monthly Form TD7) covering the period 1 January 2025 to 30 November 2025 are due for submission by 31 December 2025 while December's Monthly TD7 is due for submission by 31 January 2026.

As a reminder, all employers are now required to prepare and submit the Monthly Withholding Tax and Contributions Declaration (Monthly Form TD7) through the **TAX FOR ALL (TFA)** portal and settle the relevant PAYE and related liabilities through the submission of monthly TD7s.

The Tax Department has also announced that each employee is required to have a Tax Identification Number (TIN) disclosed on each monthly Form TD7 from the year 2025 onwards.

For employees and/or officials (directors/secretaries) without withholdings payable to the Department of Taxation, there is an obligation to submit:

- a) at least one (1) Monthly TD7 with the annual amounts; and
- b) the Annual Return.

For the year 2025 and in order to accept the submission to the TFA of the Annual Withholding Tax and Employer Contributions Return, each employee and/or company office, such as directors/secretaries (with or without withholding and/or employer contributions) must have been declared in at least one (1) Monthly Return.

The Tax Department has issued through the TFA Portal various useful resources for the submission of the 2025 monthly Forms TD7, including:

1. [Template XML Excel files](#) for the submission of the TD7 Form.
2. [FAQ](#) on the new TD7 Form.
3. [Guides](#) relating to the TD7 Form.

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.