



Deadline extension for the submission of Income Tax Return and SIT for 2023 and 2024

3 December 2025 - The Cyprus Tax Department has announced a number of deadline submission extensions, as follows:

- The deadline for the submission of the income tax return for the **tax year 2023**, for companies as well as for individuals with an obligation to prepare Financial Statements (FS), including the submission of the 2023 Summary Information Table (SIT), is **extended from 30 November 2025 to 31 March 2026**.
- The deadline for the submission of the income tax return for the **tax year 2024**, for companies as well as for individuals with an obligation to prepare FS including the submission of the 2024 SIT, is extended to **30 November 2026**.

For any submissions after the new deadlines, the following penalties will apply:

- €500 for each late submission of the SIT for the tax years 2023 and 2024.
- €100 for each late submission of the Income Tax Return (TD4) for the tax years 2023 and 2024.

The deadline extensions were announced on Friday, 28 November 2025, following the issuance of Decrees K.Δ.Π. 358/2025 and 359/2025.

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.