



Deadlines extended for Employer's Tax Declaration

9 January 2026 – The Tax Department has announced the following relating to the submission of the Employer's Tax Declaration(s):

- A further extension has been provided for the electronic submission of the Annual Withholding Taxes & Contributions of Employers Returns (Form T.D.7) for the tax year **2024**. The submission deadline for the 2024 annual Form T.D.7 has been extended to **31st March 2026**.
- The submission of the monthly Employer's returns relating to the months of July 2025 to November 2025 and the settlement of the corresponding PAYE / NHS contributions has been extended to **31st of January 2026**. To that respect, the settlement to the Tax Department of any outstanding PAYE / NHS contributions can be executed without interest and penalties.

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. Additionally each employee **is required** to have a Tax Identification Number (TIN) disclosed on each monthly Form TD7 from the year 2025 onwards.

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

- Template XML Excel files for the submission of the TD7 Form.
- FAQ on the new TD7 Form.
- Guides relating to the TD7 Form.
- Guidance in case an employee does not have a valid TIN.

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