



Declaration of an individual as a non-dom

24 January 2017 - The Cyprus Tax Department recently issued Circular 2017/13 that provides clarifications relating to the updated Forms T.D 38, T.D 38Qa and T.D 38Qb applicable to individuals being Cyprus tax residents but non-Cyprus domiciled. (See our [Tax Alert 34](#) for more details).

In the specific Circular it is clarified that the updated Forms T.D 38, T.D 38Qa and T.D 38Qb should be properly completed and submitted to the Commissioner of Taxation together with the specific documentation stated therein (i.e. birth certificates, passports, identity cards or affidavit of place of birth).

Applicants who have their domicile of origin in Cyprus but claim domicile of choice abroad are requested to also submit additional supporting documentation that verify such claim (i.e. official document proving the domicile of choice, copies of titles deeds, rental agreements, bank letters, employment contracts etc.).

Copies of the relevant forms can be found through the following link:

http://www.mof.gov.cy/mof/taxdep.nsf/dmlforms_en/dmlforms_en?OpenDocument&Start=1&Count=1000&Expand=18

Circular 2017/13 also clarifies that the relevant forms will not be processed/reviewed immediately by the Commissioner of Taxation as mentioned in the previous Circular 2016/8.

As always, the Taxation Department of Costas Tsielepis & Co Ltd is at your disposal should you require any further information or clarifications.