



## **Deadline for personal income tax declaration**

**07 June 2019 – The deadline for the submission of the 2018 personal income tax declaration for employees and pensioners is the 31<sup>st</sup> of July 2019 while the deadline for the submission of the tax declaration for self-employed individuals not preparing audited financial statements is the 30<sup>th</sup> of September 2019.**

It is reiterated that as of 1 June 2018, any personal income tax liability should be remitted only through the electronic portal of JCC Smart.

Please note that the 30 June 2019 deadline for the below remains unchanged:

- Special Contribution for Defence on rents received by Cypriot domiciled and tax resident individuals and Cypriot tax resident companies during the first 6 months of 2019;
- Special Contribution for Defence on dividends and interest received from abroad during the first 6 months of 2019 by Cypriot domiciled and tax resident individuals;
- National Health Contributions on the gross rental income (received within Cyprus and outside Cyprus), dividends and interest (from foreign sources) received during the period 1/3/2019 to 30/6/2019 from Cyprus tax resident individuals (domicility is irrelevant).

Failure to settle the relevant tax liabilities on time, will result in interest and penalties being imposed on the amounts due.

The Department of Taxation of Costas Tsielepis & Co Ltd is at your disposal should you require any further information, clarifications or assistance with your self-assessment of taxes or tax declaration.