



tax calendar

2025

The tax obligations of the year for companies, employees and self employed in Cyprus.



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The Tax Calendar is a useful tool prepared for business owners and self-employed persons in order to know and schedule their tax obligations in the current calendar year. Our firm advises and serves business owners

and entrepreneurs providing information, professional advisory, useful tools and expertise for upgrading and developing their businesses and services.

monthly

Payment of tax deducted from employees salary in the preceding month.

Payment of tax withheld in the preceding month on payments to non-Cyprus residents.

Payment of special contribution for defence withheld from dividends, interest or rents* paid the preceding month.

* Where the tenant is a company, a partnership, the government or a local authority. In this case there is an obligation of withholding the defence.

January

until January 31st

Submission of declaration of deemed dividend distribution (TD623) for the year ended 31 December 2022.

March

until March 31st

Electronic submission of the corporation tax return (TD4) for the accounting year ending on 31 of December 2023.

Electronic submission of income tax (TD1) from persons who prepare audited financial statements for the year ending on 31 of December 2023.

April

until April 30th

Payment of the first tax installment of the year from life insurance companies (first quarter 2025).

May

until May 31st

Electronic submission by employers of the total 2024 payroll (TD7)

June

until June 30th

Payment of special contribution for defence based on rent, dividends or interest from sources outside the Cyprus republic for the first six months of the current year.

July

until July 31st

Electronic submission of 2024 personal tax returns and payment of 2024 personal income tax under the self-assessment method by other individuals who have gross income that falls under Article 5 (includes dividends, interest and profits from share dealings) and who are not obliged to prepare audited financial statements.

Electronic submission of 2024 personal income tax returns and payment of 2024 personal income tax under the self-assessment by employees and pensioners, whose incomes do not include income from a trade/business, rents, dividends, interest, royalties nor income relating to trading goodwill.

Submission of the 2025 provisional income tax return and payment of the first installment.

August

until August 1st

Payment of 2024 final corporation tax under the self-assessment method.

Payment of 2024 personal income tax under the self assessment method by self-employed individuals preparing audited financial statements.

until August 31st

Payment of the second tax installment of the current year from life insurance companies (second quarter).

November

until November 30th

Electronic submission of the 2023 corporation tax return (TD4) for companies with an obligation to submit a Summary Information Table of related party transactions.

Electronic submission of the 2023 income tax return of physical persons preparing audited financial statements (2), with an obligation to submit a Summary Information Table of related party transactions.

December

until December 31st

Payment of the second and last installment of provisional tax of 2025.

Payment of special tax contribution on rents, dividends or interests from sources outside Cyprus, for the last six months of 2025.

Payment of the third and last tax installment of the current year from life insurance companies (third quarter).