

Cyprus Compliance Calendar 2026

Tax | VAT | Social Insurance
General Healthcare System
Company Registrar



A & C CHRISTOFI LTD is a fast-growing professional services company based in Limassol, Cyprus. The company is a member of the Institute of Certified Public Accountants in Cyprus (ICPAC), and holds the relevant practicing certificate needed for auditing in Cyprus. We offer a variety of professional services to our clients, adapting to their requirements and needs as they develop. As your partner, we function as part of your business.

With personalized attention to your business and the high-quality services we offer, we can navigate you and your company through all the important financial dates of 2025. This way, you and your company will always be up to date and know exactly your tax-due dates and plan accordingly.

Due by the end of each month

- PAYE: Payment of tax withheld from employees salary (PAYE) in the previous month
- SDC: Payment of Special Contribution for Defense withheld on payments of dividends, interest or rents (when the tenant is a Cyprus company, partnership, the state or local authority), made to Cyprus tax residents in the previous month
- SI and GHS: Payment of Social Insurance and General Healthcare System Contributions deducted from employees' emoluments during the previous month
- VAT return submission and payment of VAT amount due by the 10th day of the second month after the end of the VAT period
- Intrastat form submission by the 10th of the month following the end of the VAT period
- VIES form submission for goods and services by the 15th of the month following the end of the reporting month

By 31 January

- Submission of the Deemed Dividend Distribution declaration (Form TD623) and payment of Special Defense Contribution (SDC) and General Health System contribution (GHS) for the profits of the year ended 31 December 2023.

By 31 March

- Electronic submission of 2023 corporate tax returns (Form TD4).
- Electronic submission of 2023 tax return (Form TD1) for individuals preparing audited financial statements.
- Electronic submission of 2024 Employers Return (TD7).

30 June

- Electronic submission of 2025 Employers Return (TD7).
- SDC and GHS: Payment of SDC and GHS for the first six months of 2026 on dividend or interest income from sources outside Cyprus, and on rental income if such tax is not withheld at source by tenant (Form TD601) as self-assessment.

31 July

- Electronic submission of the 2026 provisional tax return and payment of the first instalment of provisional tax by self-employed and companies.
- Electronic submission of the 2025 personal tax return (Form TD1) by individuals not preparing audited financial statements (employees and self-employed) and payment of the relevant income tax liability.

31 August

- Payment of 2025 final corporation tax under the self-assessment method.
- Payment of 2025 personal income tax under the self-assessment method by self-employed individuals preparing audited financial statements.

30 November

- Electronic submission of the 2024 corporation tax return (TD4) for companies with an obligation to submit a Summary Information Table disclosing related party transactions.
- Electronic submission of the 2024 income tax return of physical persons preparing audited financial statements, with an obligation to submit a Summary Information Table disclosing related party transactions.

31 December

- Payment of the second and last instalment of provisional tax for 2026 by individuals and companies
- SDC and GHS: Payment of Special Contribution for Defense (SDC) and General Health Contribution (GHS) for the last six months of 2026 on dividend or interest income from sources outside Cyprus, and on rental income if such tax is not withheld at source by tenant (Form TD601) as self-assessment.

Tax Due Dates for Payment of Social Insurance Contributions of Self-Employed

Months to which the contributions relate:	Deadlines
January – March	10th of following May
April – June	10th of following August
July – September	10th of following November
October – December	10th of following February

Penalties

An administrative penalty of €100 or €200 (depending on the specific case) is imposed for the late submission of either a tax return or supporting documentation requested by the Tax Commissioner.

In case of late payment of tax due, a penalty of 5% is imposed on the tax amount due. An additional penalty of 5% is imposed if the tax remains unpaid 2 months after the payment deadline.

For late payment of taxes, the public interest rate applicable, as set by the Minister of Finance, for all amounts due after 1 January 2026 is 5,5%

The interest rate applicable to prior years: 5.5% for 2025, 5% for 2024, 2,25% for 2023, 1,75% for 2022, 2021 and 2020, 2% for 2019, 3,5% for 2017-2018, 4% for 2015-2016, 4,5% for 2014, 4,75% for 2013, 5% for years 2012 and 2011, 5,35% for the year 2010, 8% for the years 2007-2009 and 9% up to 31 December 2006.

TIP: Life can get incredibly busy at times, and it's easy to forget or miss a critical deadline and the penalty provisions are harsh! So make sure you set yourself reminders on your phone and computer of the important deadlines coming up.

Notes:

- Physical persons are required to submit personal tax returns only when their gross income exceeds €19.500.
- A physical person is obliged to submit audited financial statements if his/her turnover exceeds €70.000 annually

Disclaimer:

This guide and the information within it have been produced as helpful reference point. The information and comments provide illustrations only and your specific circumstances are best discussed face to face.

No action should be taken without seeking the appropriate professional and legal advice. The authors accept no responsibility whatsoever for any loss occasioned by anyone acting on information contained within this document.

This is not a complete or comprehensive list of all accountancy dates. It is a summary of the key dates and deadlines. For specific advice, please contact us:

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