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ΦΟΡΟΛΟΓΙΚΟ ΗΜΕΡΟΛΟΓΙΟ: 01.11.24 - 31.12.24

CYPRUS TAX CALENDAR: 01.11.24 - 31.12.24

Please note the following important deadlines for submissions to the Tax Department for the period 1st November 2024 to 31st December 2024:

DATE	DESCRIPTION	FORM
30 NOV	Payment of PAYE deducted from employees salaries of previous month	TD61
30 NOV	Payment of tax withheld on payments made to non-Cyprus tax residents in previous month	TD11
30 NOV	Payment of Defence Tax and GeSY contribution withheld on dividends and interest paid in previous month to Cyprus tax residents	TD602, TD603
31 DEC	Payment of PAYE deducted from employees salaries of previous month	TD61
31 DEC	Payment of tax withheld on payments made to non-Cyprus tax residents in previous month	TD11
31 DEC	Payment of Defence Tax and GeSY contribution withheld on dividends and interest paid in previous month to Cyprus tax residents	TD602, TD603
31 DEC	Submission of revised 2024 provisional tax return (if applicable) and payment of 2nd instalment of provisional tax	
31 DEC	Payment of Defence Tax (and GeSY contribution if payment is made to a Cyprus tax resident individual) on rents, dividends or interest earned from sources outside of Cyprus for the last 6 months of 2024	TD604, TD612, TD613
31 DEC	Payment of Defence Tax (and GeSY contribution if payment is made to Cyprus tax resident individual) withheld on rent paid for the last 6 months of 2024. This applies only for tenants who are legal entities.	TD614
31 DEC	Payment of the 3rd and last instalment of the premium tax for 'life business' of insurance companies for the year 2024	TD199

If you need any advice for VAT or Tax issues, please call us (+357 2202 5795) or send an email to info@relikor.com