

**Cyprus Tax  
Calendar 2026**

# COMPANY PROFILE

For over four decades, Oneworld has stood as a premier corporate service provider, delivering excellence in tax optimization and asset protection.

Our comprehensive suite of services includes Cyprus Company Formation, Corporate Registration, Fund Services, Trust Management, International Tax Advisory, Accounting, VAT Consulting, and Personalized Immigration Solutions. Led by seasoned professionals with deep expertise in Corporate Services and Tax Advisory, our team brings unparalleled knowledge and a client-centric approach to every engagement.

This commitment ensures customized, high-caliber solutions for businesses and individuals worldwide.



**31 JANUARY 2026**

Submission of the deemed dividend distribution declaration (Form IR623) for the year ending two years prior (for companies with undistributed profits subject to deemed distribution). Not applicable from 2026 profits and onwards. All profits generated up to 31 December 2025 remain permanently subject to the old deemed dividend distribution rules. This means companies must still track these pre-2026 profit pools separately and ensure compliance with the 70% distribution requirement within the statutory timeframe



**31 MARCH 2026**

Deadline for submission of Employer's Return 2024 (TD7)



**30 APRIL 2026**

Submission of the Company Income Tax Return, together with the Confirmation of Withholding of SDC on rents and the Summary Information Table (where applicable), for the 2023 tax year

## KEY DATES CALENDAR 2026

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**31 MAY 2026**

Deadline for submission of Employer's Return 2025 (TD7)



**30 JUNE 2026**

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 2026**

Electronic submission of the 2026 provisional tax return and payment of the first instalment of provisional tax

Electronic submission of the 2025 personal tax return (Form TD1) by individuals



**31 AUGUST 2026**

Payment of 2025 final corporation tax under the self-assessment method

## KEY DATES CALENDAR 2026

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### **30 NOVEMBER 2026**

Submission of the Company Income Tax Return, together with the Confirmation of Withholding of SDC on rents and the Summary Information Table (where applicable), for the 2024 tax year



### **31 DECEMBER 2026**

Payment of the second and last instalment of provisional tax for 2026

Payment of SDC and GHS for the second half 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

# RECURRING MONTHLY OBLIGATIONS (ALL YEAR)

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## Filed with Tax Department Cyprus

- PAYE → end of next month
- SDC (withholding) → end of next month
- Social Insurance (SI) & GHS → end of next month
- VAT returns → 10th day of 2nd month after VAT period
- Intrastat → 10th of following month
- VIES → 15th of following month
- DAC6 disclosure shall be made within a 30-calendar-day period commencing from the occurrence of specific trigger events
- Within 60 days obtain a Tax Identification Code: Following the registration or incorporation of a company with the Registrar of Companies, the company is required to submit an application for registration with the Tax Department. The same requirement applies to companies incorporated outside Cyprus that become tax residents of Cyprus
- Within 60 days Registration of a company with the Tax Department and notification of any changes to the company's details (e.g. registered office, business activities, auditors, etc.) has to take place

## Contact us



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## Let's Connect

