



Extension of the deadline for submission of the 2022 Corporate Income Tax Returns for taxpayers with an obligation for a Summary Information Table

Introduction

On 23 February 2024, the Council of Ministers of Cyprus issued a [decree](#) providing for the extension of the deadline for submission of the 2022 Corporate Income Tax Returns (“TD4 Forms”) for taxpayers who **have an obligation to submit a Summary Information Table**, until **30 November 2024** (previously 31 March 2024).

For taxpayers who **are not obligated to submit a Summary Information Table**, the deadline for the submission of the 2022 Corporate Income Tax Returns (“TD4 Forms”) remains **31 March 2024**.

Summary Information Table

The extension of the deadline for the submission of the TD4 Form and the Summary Information Table for the tax year 2022 is available **only** for taxpayers who have an obligation to submit a Summary Information Table of Controlled Transactions in accordance with the provisions of Article 33(10) of the Income Tax Law.

The Summary Information Table will be **electronically submitted** through the [Tax For All \(“TFA”\) portal](#) and will be available during the next few weeks.

Penalty for Non-Submission

As per the Assessment and Collection of Taxes Law, a **penalty of €500** will be imposed for the non-submission of the Summary Information Table until the relevant deadline (i.e. 30 November 2024).

How we can assist you

Our tax team can assist you in understanding the latest developments in the tax landscape, assess the potential impact on your business, and develop strategies to ensure compliance and minimise risk.



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