



Submission of Summary Information Table of Controlled Transactions for the year 2022

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 **30th of November 2024**.

Summary Information Table

The tax department has recently announced that, from **27th of May 2024**, the Summary Information Table of Controlled Transactions will be available for electronic submission only through the [Tax For All portal](#) (“TFA”).

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. 30th of November 2024).

How we can assist you

Our **Tax Team** can assist you with the preparation and submission of the Summary Information Table and the TD4 Form for the year 2022.



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