

Submission of the Summary Information Table of Controlled Transactions for the Year 2023 by 30 November 2025

Introduction

We would like to remind you that the deadline for the submission of the **Summary Information Table ("SIT")** of **Controlled Transactions** for the year 2023, for taxpayers who are required to submit it in accordance with the provisions of Article 33(10) of the Income Tax Law, is **30 November 2025.**

The SIT must be submitted electronically through the Tax For All ("TFA") portal.

Penalty for Non-Submission

In accordance with the Assessment and Collection of Taxes Law, a penalty of €500 will be imposed for the non-submission of the SIT by the deadline (i.e. 30 November 2025).

How Can We Assist You?

Our <u>Tax Team</u> can assist you with the timely preparation and submission of the SIT for the year 2023, ensuring compliance with all relevant legal and procedural requirements.



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