



Extension of Submission Deadlines for 2023 & 2024 Income Tax Returns and SITs

Introduction

The Council of Ministers has issued official decrees extending the submission deadlines for Income Tax Returns relating to tax years 2023 and 2024. These extensions apply to companies and individuals required to prepare audited or reviewed financial statements (i.e., turnover exceeding €70,000), irrespective of whether they are also required to submit a Summary Information Table (SIT) for Controlled Transactions.

Extended Deadlines

1. Income Tax Return for Tax Year 2023

According to the decree published in the Official Gazette (No. 358/2025) on November 28th, 2025, the filing deadline for the 2023 Income Tax Return is extended from November 30th 2025, to **March 31st 2026**.

2. Income Tax Return for Tax Year 2024

In addition, according to a second decree (No. 359/2025), published on the same date, the filing deadline for the 2024 Income Tax Return is extended from March 31st 2026, to **November 30th 2026**.

What This Means for Taxpayers

- Companies and self-employed individuals preparing financial statements now have additional time to complete their accounting, finalise tax computations, and meet their reporting obligations.
- The extended deadlines provide much-needed flexibility in managing increased regulatory and compliance requirements.
- Taxpayers must still ensure that all underlying documentation, Transfer Pricing studies, and financial statements are prepared accurately and on time to avoid last-minute bottlenecks.



How Can We Assist You?

Our [Tax Team](#) can support you with the following:

- Preparation and submission of the **Income Tax Returns**
- Completion of the Summary Information Tables (**SITs**)
- **Transfer Pricing** documentation where required
- Review of accounting records **to ensure alignment with tax obligations**

We encourage our clients to begin preparations early, despite the extensions, to ensure smooth and timely submission.

If you need assistance or wish to discuss how these extensions may affect your upcoming compliance cycle, please contact our team.



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