



## Extension of Submission Date for Employer Income Tax Withholding Declaration for July to November 2025

The Cyprus Tax Department has announced an extension to the deadline for the submission and payment of the Monthly Employer Income Tax Withholding Declaration (Pay-As-You-Earn – PAYE).

### What has changed

The extension applies to PAYE declarations for the period July 2025 to November 2025.

Employers who have not yet submitted the relevant monthly declarations, or who have outstanding payroll income tax liabilities for this period, may complete both the submission and payment **by 31 January 2026**, without the imposition of interest or penalties, provided that both obligations are fulfilled by this date.

### Who is affected

- All Cyprus employers with active employees during the period July 2025 to November 2025Self-employed individuals with staff
- Foreign entities with a payroll presence in Cyprus

### Recommended Actions for Employers

To ensure compliance with the revised deadline, employers are advised to:

1. Review payroll records and monthly PAYE declarations
2. Confirm all payroll deductions have been accurately reported
3. Ensure that both the declaration and the corresponding payment are completed **by 31 January 2026**
4. Consult with payroll advisors regarding any outstanding payroll obligations.

### How can SPL assist?

Our dedicated **Payroll Team** can support employers by:

- Preparation and submission of the Employer Income Tax Withholding Declaration
- Comprehensive Payroll reviews and reconciliations for accuracy and compliance
- Guidance on Cyprus Payroll legislation and employer tax obligations

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