



Extension of deadlines for submission and payment of VAT, VIES and the Special Taxi Scheme (Second Half of 2025)

The Cyprus Tax Department has announced an extension to the deadlines for the submission of VAT-related returns and the payment of amounts due for specific reporting periods.

What has changed

The extension applies to:

- VAT returns and related payment for the period ending 30 November 2025
- VIES returns for transactions relating to December 2025
- Flat-rate VAT Return and lump-sum payment under the Special VAT Scheme for Urban Taxis for the period from 1 July 2025 to 31 December 2025.

The above obligations may be submitted and paid up to 20 January 2026, without the imposition of penalties or additional taxes, provided that both submission and payment are completed by this date.

Who is affected

This extension applies to:

- VAT-registered businesses in Cyprus with VAT period ending 30 November 2025 and due by 10 January 2026
- Businesses required to submit VIES returns for December 2025
- Taxi operators under the Special VAT Scheme for Urban Taxis



Penalties for late submission and payment

After 20 January 2026, submissions and payments will be considered overdue and the following penalties will apply:

- €100 for late submission of a VAT Return
- Additional tax of 10% on the VAT due
- €50 for late submission of a VIES return
- €51 for late submission of the Taxi Special Scheme Return
- Additional tax of 10% on the amount due under the Taxi Special Scheme

How can SPL assist?

Our VAT & Indirect Tax Team can support you with:

- Preparation and submission of VAT and VIES returns
- VAT reviews and reconciliations
- Ongoing advice on Cyprus VAT compliance matters

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