



Abolition of the Stamp Duty Law

The Cyprus Tax Department announces that, pursuant to Law N.239(I)/2025, the Stamp Duty Law of 1963 to 2025 is abolished with effect from 1 January 2026.

Key Points

From 1 January 2026

Any document drafted and executed by at least one contracting party on or after 1 January 2026 will not be subject to stamp duty.

Up to 31 December 2025

Any document drafted and executed by at least one contracting party on or before 31 December 2025 will remain subject to stamp duty, in accordance with the Stamp Duty Laws of 1963 to 2025 and the applicable procedures.

Licensed stamp duty vendors may continue using the stamp duties already in their possession for documents subject to stamp duty, in accordance with the applicable procedures.

Stamp duties already in circulation may also continue to be used for the payment of fees under legislation administered by other competent authorities, until new arrangements are introduced.

Who Is affected

- Individuals and legal entities executing documents
- Documents drafted or signed up to 31 December 2025
- Documents drafted or signed from 1 January 2026 onwards
- Licensed stamp duty vendors

How SPL can assist you

SPL Audit Cyprus can assist by:

- Assessing the impact of the new framework
- Reviewing documentation timelines
- Ensuring compliance during the transition period

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