



Cyprus Tax Department Update on Personal Income Tax Return (T.D.1 Form) – Tax Year 2025

The Cyprus Tax Department has recently issued an update regarding the implementation of the tax reform and the submission process of the Personal Income Tax Return (T.D.1 Form) for individuals who are not required to prepare audited financial statements for the tax year 2025.

Key developments

The Tax Department continues to prioritise the implementation of the tax reform through the following actions:

- Preparation of relevant forms, tools, and informational material
- Development of tax calculation tools to support the reform
- Organisation of nationwide training seminars for the public and professionals, with participation exceeding 12,000 individuals.

Since 9 January 2026, additional guidance and material have been made available on the Tax Department's website under the "Tax Reform 2026" section. This includes:

- Information on withholding taxes and contributions by employers
- Tax calculation tools
- Relevant presentations and guidance material

Submission of Income Tax Returns (T.D.1 Forms)

Tax Year 2025

The Income Tax Return for 2025 will be submitted via the existing TAXISnet system.

- The submission start date will be announced at a later stage
- Taxpayers will be given sufficient time to comply with their obligations
- No interest or penalties will apply within the specified timeframe, provided obligations are met

SPL comment

The current deadline for the submission of the T.D.1 Form and payment of any tax due for the 2025 tax year is 31 July 2026. Based on the above update, it is expected that an extension to this deadline will be granted, which will be formally announced in due course.

Tax Year 2026

The Income Tax Return for 2026 will be submitted through the new Tax For All (TFA) system, incorporating the provisions of the tax reform.



How can SPL assist?

SPL Audit Cyprus can assist individuals with the preparation and submission of their T.D.1 Forms, ensuring compliance with the applicable filing requirements. Should you wish to discuss the above or understand how these developments may affect your personal tax obligations, you may contact our Tax Department at SPL Audit Cyprus. We will be pleased to assist you in assessing your filing requirements and any actions that may be required.

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