



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

Further to our previous Tax Alert regarding the submission of the Personal Income Tax Return (“T.D.1 Form”) for the 2025 tax year, we would like to inform you that the T.D.1 Form is now available for electronic submission through the TAXISnet system.

Who is affected?

This applies to:

- Employees;
- Pensioners; and
- Self-employed individuals who are not required to prepare audited financial statements.

Who is required to submit a Personal Income Tax Return?

For the 2025 tax year, individuals are required to submit an Income Tax Return if their annual gross income exceeds €19,500.

Key Update: Extension of the Filing Deadline

The Cyprus Council of Ministers has issued a Decree under the *Assessment and Collection of Taxes Law (Extension of Deadline for Submission of Individual Tax Return and Payment of Tax Due for the Tax Year 2025)*, extending the deadline for:

- Submission of the Personal Income Tax Return for the 2025 tax year; and
- Payment of any tax due arising from that return,

to: **31 October 2026 at 23:59**

What should taxpayers do?

Although the filing deadline has been extended, affected taxpayers are encouraged to continue gathering the necessary information and supporting documentation to ensure timely submission before the revised deadline.

How can SPL assist?

SPL Audit Cyprus can assist individuals with the preparation and electronic submission of their 2025 Personal Income Tax Returns, review their tax position, and ensure compliance with all applicable filing and payment requirements.

If you would like to discuss how this extension affects your personal tax obligations, please contact our Tax Department. We will be pleased to assist you.

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