



VAT & VIES Deadline Extension

The Cyprus Tax Department has announced an extension of the deadline for the submission of the VAT return and payment of the VAT due for the VAT period ended 30 June 2026, as well as the submission of the Recapitulative Statement (VIES) for July 2026.

The deadline for both obligations has been extended to **20 August 2026** due to the summer holiday period.

Extended deadline

The following deadlines now apply:

- VAT return and payment of VAT due for the period ended 30 June 2026: 20 August 2026
- VIES for July 2026: 20 August 2026

Late submission penalties

Following the expiry of the extended deadline, the following penalties may apply:

- €100 for the late submission of the VAT Return.
- 10% additional tax on the VAT payable.
- €50 for the late submission of the VIES Return.

Businesses should ensure that all VAT and VIES obligations are submitted by the revised deadline to avoid penalties and additional tax charges.

How can SPL assist?

Our Accounting Team can assist with the preparation and timely submission of VAT returns and VIES declarations, helping businesses meet their compliance obligations accurately and on time.

If you would like further information or assistance, please contact our Accounting Team.

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