



Extension of Submission Deadline for Annual PAYE Declaration for 2025

The Cyprus Tax Department has announced an extension of the deadline for the submission of the Annual Declaration of Income Tax Withholding and Contributions (PAYE) by employers for the 2025 tax year.

The submission deadline has been extended to 30 November 2026, providing employers with additional time to fulfil their compliance obligations.

What has changed

The extension applies specifically to the **Annual PAYE Declaration for the 2025 tax year**.

Employers should ensure that the relevant declaration is submitted by **30 November 2026**.

Submissions made after 30 November 2026 will be considered late and will be subject to the applicable monetary charges under Article 50A(a) of the Assessment and Collection of Taxes Law, as amended.

Late submission charges

The following charges apply for late submission:

- €150 - in the case of an individual
- €500 - in the case of a legal entity with turnover or assets exceeding €1 million
- €250 - in the case of any other legal entity

How can SPL assist you?

Our dedicated **Payroll Team** can assist employers with the preparation and submission of the Annual PAYE Declaration for 2025, as well as with reviewing payroll information and supporting timely compliance with the applicable requirements.

For further information or assistance, please contact our Payroll Team.

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