



Personal income tax return for the 2025 tax year

The Cyprus Tax Department has announced that individuals submitting the Personal Income Tax Return without accounts (T.D.1 Form) for the 2025 tax year may submit their return and pay any tax due by 30 November 2026 without the imposition of interest and monetary charges.

Deadline and relief from charges

Under Decree K.D.P. 260/2026, the prescribed deadline for submitting the return and paying the tax due is 31 October 2026.

However, following a decision by the Tax Commissioner, no interest and monetary charges will be imposed provided that the tax return is submitted and the corresponding tax is paid by 30 November 2026.

Transition from the Taxisnet to TFA system

The Tax Department has also noted that, due to the gradual transition to the new Tax For All (TFA) system, from 1 November 2026 it may no longer be possible to change the status of a tax return from “Submitted” to “Temporarily Stored” in the Taxisnet system.

How can SPL assist?

Our Tax Team can assist individuals with the preparation and submission of their 2025 Personal Income Tax Return (T.D.1 Form), as well as reviewing their tax position and supporting compliance with the applicable requirements.

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

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