



Reminder: Submission of Personal Income Tax Return (T.D.1 Form) – Tax Year 2025

Who is required to file?

For tax year 2025, you are required to submit a return if:

- You are a Cyprus tax resident and your gross annual income exceeds €19,500; or
- You are not a Cyprus tax resident and your gross annual income arising in Cyprus exceeds €19,500.

These filing criteria apply to tax year 2025. Different rules apply from tax year 2026 onwards.

Filing deadline and payment

The deadline to submit the return and pay any tax due is **31 October 2026**.

Returns must be submitted electronically through TAXISnet system.

What should taxpayers do?

Please gather your income information and supporting documents in good time so that your return can be prepared and submitted before the deadline.

Late Submission

Late submission of the 2025 T.D.1 Form is subject to a **€150 monetary charge**.

How can SPL assist?

SPL Audit Cyprus can assist with the preparation and submission of your T.D.1 Form. Please contact our Tax Department if you require assistance.

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