Submission of the 2024 Tax Returns and Summary Information Table for controlled transactions

Under Decree K.D.P. 359/2025, the deadline for submitting the following tax returns and the Summary Information Table for Controlled Transactions for the 2024 tax year was **30 November 2026.**

- Corporate Income Tax Return (T.D.4).
- Personal Income Tax Return (T.D.1) for individuals required to prepare audited or reviewed financial statements, whether or not they are required to submit a Summary Information Table for Controlled Transactions.
- Summary Information Table for Controlled Transactions.

Following a decision by the Commissioner of Taxation under Article 50A(a) of the Assessment and Collection of Taxes Law, Law 4/1978, as amended, no monetary charges will be imposed if the above returns and table are submitted by **28 February 2027.**

Transition to the TFA system

The Tax Department has also noted that, as it gradually transitions to the Tax For All (TFA) system, it may no longer be possible from 1 December 2026 to change a tax return's status from "Final Submission" to "Temporary Receipt".

How can SPL assist?

Our Tax Team can assist companies and individuals with preparing and submitting their 2024 tax returns and, where applicable, the Summary Information Table for Controlled Transactions.

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

Address: 13 Kypranoros Str, Ground Floor, 1061, Nicosia, Cyprus
Phone: + 357 22 510 057
Fax: + 357 22 511 157
Email: spl.tax@splcy.com
Website: www.splcy.com