



**TAX CALENDAR FOR YEAR 2023**

INCOME TAX		
	COMPANIES	INDIVIDUALS
End of each month	<ul style="list-style-type: none"> <li>Payment of tax withheld and GHS contributions from the employees' salaries during the previous month (PAYE)</li> </ul>	<ul style="list-style-type: none"> <li>Payment of tax and GHS contributions withheld from the employees' salaries during the previous month (PAYE)</li> </ul>
	<ul style="list-style-type: none"> <li>Payment of defence and GHS contributions withheld from dividends and interest paid during the previous month</li> </ul>	
	<ul style="list-style-type: none"> <li>Payment of defence tax and GHS contributions withheld from rental expense paid to third parties during the previous month</li> </ul>	
	<ul style="list-style-type: none"> <li>Submission of Form T.D.602 - Declaration of withheld Special Contribution for Defence and National Health Contribution from interest relating to previous month</li> </ul>	
	<ul style="list-style-type: none"> <li>Submission of Form T.D.603 - Declaration of withheld Special Contribution for Defence and National Health Contribution from dividends relating to previous month</li> </ul>	
March 31	<ul style="list-style-type: none"> <li>Submission of Income Tax Return for year 2021 (T.D.4)</li> </ul>	<ul style="list-style-type: none"> <li>Submission of Income Tax Return for year 2021 for individuals preparing audited financial statements (T.D.1 FS)</li> </ul>
April 30	<ul style="list-style-type: none"> <li>Payment of premium tax for life insurance companies – first instalment for 2023</li> </ul>	
May 31	<ul style="list-style-type: none"> <li>Submission of Employer's Return (T.D.7) together with details of all employees for year 2022</li> </ul>	<ul style="list-style-type: none"> <li>Submission of Employer's Return (T.D.7) together with details of all employees for year 2022</li> </ul>
June 30	<ul style="list-style-type: none"> <li>Payment of the Annual Levy of €350 for 2023 to the Registrar of Companies</li> </ul>	
	<ul style="list-style-type: none"> <li>Payment of defence tax on rents received from physical persons for the first six months of year 2023 (T.D. 601)</li> <li>Payment of defence tax on interest/rents received from abroad for the first six months of year 2023 not deducted at source (T.D. 601)</li> </ul>	<ul style="list-style-type: none"> <li>Payment of defence tax and GHS on rents received from physical persons for the first six months of year 2023 (T.D. 601)</li> <li>Payment of defence tax and GHS on interest/dividends/rents received from abroad for the first six months of year 2023 (T.D. 601)</li> </ul>
July 31		<ul style="list-style-type: none"> <li>Electronic submission of individuals' Income Tax Returns (employees, individuals with no audited accounts and others ) for year 2022 (T.D.1 and 1AE ) and payment of the final tax of 2022 through self-assessment</li> </ul>
	<ul style="list-style-type: none"> <li>Submission of provisional tax return and payment of the first installment of provisional tax for year 2023 (T.D.6)</li> </ul>	<ul style="list-style-type: none"> <li>Submission of provisional tax return and payment of the first installment of provisional tax for year 2023 (T.D.5)</li> </ul>
August 1	<ul style="list-style-type: none"> <li>Payment of final tax for year 2022 through self-assessment</li> </ul>	<ul style="list-style-type: none"> <li>Payment of final tax for year 2022 through self-assessment of individuals preparing audited financial statements</li> </ul>
August 31	<ul style="list-style-type: none"> <li>Payment of premium tax for life insurance companies – second instalment for 2023</li> </ul>	
December 31	<ul style="list-style-type: none"> <li>Revision of Provisional Tax Assessment for year 2023, if necessary (T.D.6)</li> </ul>	<ul style="list-style-type: none"> <li>Revision of Provisional Tax Assessment for year 2023, if necessary (T.D.5)</li> </ul>
	<ul style="list-style-type: none"> <li>Payment of the second installment of provisional tax for year 2023</li> </ul>	<ul style="list-style-type: none"> <li>Payment of the second installment of provisional tax for year 2023</li> </ul>
	<ul style="list-style-type: none"> <li>Payment of premium tax for life insurance companies - third and last instalment for 2023</li> </ul>	
	<ul style="list-style-type: none"> <li>Payment of defence tax on rents received from physical persons for the last six months of year 2023 (I.R. 601)</li> <li>Payment of defence tax on interest/rents received from abroad for the last six months of year 2023 not deducted at source (T.D. 601)</li> </ul>	<ul style="list-style-type: none"> <li>Payment of defence tax and GHS on rents received from physical persons for the last six months of year 2023 (T.D. 601)</li> <li>Payment of defence tax and GHS on interest/rents received from abroad for the last six months of year 2023 (T.D. 601)</li> </ul>
	<ul style="list-style-type: none"> <li>Payment of defence tax and GHS contributions on deemed dividends out of the profits of year 2021 (T.D. 623)</li> </ul>	<ul style="list-style-type: none"> <li>Payment of defence tax and GHS on dividends received from abroad for the last six months of year 2023 (T.D. 601)</li> </ul>

**Notes:**

**1. Tax payments**

Tax payments can only be made electronically.

Tax payments made within the relevant tax deadline can be made through the JCC Smart website or the Tax Portal. Tax payments made after the relevant tax deadline can only be made through the Tax Portal.

Tax codes to be used for electronic tax payments – see Note 6.

**2. Submission of personal tax returns**

All individuals who have gross income that falls under Article 5 of the Income Tax Law are obliged to submit a tax return. Tax returns are submitted electronically. The Council of Ministers however has the power to issue decrees specifying the categories of taxpayers with a total annual gross income below the taxable threshold of €19.500 that may be exempted from this obligation.

**3. Submission of revised tax returns**

For tax years 2016 and onwards, revised tax returns can be submitted within three years from the submission deadline of the relevant tax return. For tax years up to 2015, the submission deadline for revised tax returns has elapsed on 20 February 2021. The submission of a revised income tax return is made only through the submission of Forms T.D.001AN2020 (for individuals) and T.D.004AN2020 (for companies).

**4. Penalties and interest on overdue taxes**

An administrative penalty of €100 or €200 (depending on the specific case), is imposed for the late submission of a tax return or late submission of supporting documentation requested by the Commissioner.

In the case of late payment of the tax due, a penalty of 5% is imposed on the unpaid tax. An additional penalty of 5% is imposed if the tax remains unpaid 2 months after the payment deadline.

**5. Public interest rates**

The interest rates in respect of overdue taxes and refunds have been set as follows:

	%
Years up to 2006	9
2007-2009	8
2010	5,35
2011-2012	5
2013	4,75
2014	4,50
2015-2016	4
2017-2018	3,50
2019	2
2020-2022	1,75
2023	2,25

**6. Tax payment codes**

**SELF-ASSESSMENT OF INCOME TAX, SPECIAL CONTRIBUTION OF DEFENCE AND GHS**

**Income Tax / Company Tax**

- 0300 - Self-assessment of Income Tax / Company Tax
- 0302 - Self-assessment of Exit Tax (Article 33B)

**Special Contribution of Public and Private Sector**

- 0311 - Special Contribution of Employees, Self employed and Pensioners of the Private Sector
- 0312 - Special Contribution of Officers, Employees and Pensioners of the State and the broader Public Sector

**Special Contribution of Defence (S.C.D.)**

- 0612 - S.C.D. self-assessment on Interests Received
- 0613 - S.C.D. self-assessment on Dividends Received
- 0604 - S.C.D. self-assessment on Rents Received

**General Health System (GHS)**

- 0712 - GHS self-assessment on Interests Received
- 0713 - GHS self-assessment on Dividends Received
- 0704 - GHS self-assessment on Rents Received

- 0313 - GHS self-assessment on Other Income of Self-Employed
- 0314 - GHS self-assessment on Pensions and Other Income
- 0315 - GHS self-assessment on Other Income of Individuals

#### TEMPORARY ASSESSMENTS

- 0200 - Income Tax (Individuals and Legal Persons)
- 0210 - Income Tax of Insurance Companies (Legal Persons)
- 0213 - GHS for Self-employed (Individuals)

#### WITHHOLDING TAX

##### Employers

- 0100 - Income Tax withheld from Employees emoluments
- 0111 - Special Contribution of Private Sector
- 0112 - Special Contribution of Officers, Employees and Pensioners of the State and the broader Public Sector
- 0113 - Contribution for Pension Benefits (3%)
- 0114 - Reduction in emoluments of the Broader Public Sector
- 0701 - GHS withheld from Officers emoluments, benefits and pensions
- 0711 - GHS withheld from Employees emoluments and Employers Contribution

##### Non-residents Income

- 0310 - Tax withheld on a non-resident's income (article 24 IT)
- 0710 - GHS withheld on non-resident's income (article 24 IT)

##### Rents, Interests and Dividends

- 0602 - S.C.D. withheld on Interests Paid
- 0603 - S.C.D. withheld on Dividends Paid
- 0614 - S.C.D. withheld on Rents Paid
- 0623 - S.C.D. withheld on Deemed Dividends
- 0702 - GHS withheld on Interests Paid
- 0703 - GHS withheld on Dividends Paid
- 0714 - GHS withheld on Rents Paid
- 0723 - GHS withheld on Deemed Dividends

#### FEES AND OTHER TAXES

##### Special Taxes

- 0730 - Special Tax of Casinos
- 0750 - Special Tax of Financial Institutions

##### Fees

- 0911 - Rulings Fees



**Contact details – Tax Department (Direct Taxation)**

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