
Cyprus–UK double tax treaty Amending protocol for government pensions: Cyprus ratifies

Issue N-13-2019, 15 October 2019

The amending Protocol signed 19 December 2018 to the double tax treaty between Cyprus and the United Kingdom of Great Britain and Northern Ireland (signed in 2018), entered into force on 2 October 2019.

The amending Protocol is in respect of government service pensions of individuals who are not nationals of the country in which they are tax resident. Under this amending Protocol the provisions of the previous double tax treaty between the two countries (1974) are grandfathered until 31 December 2024, under conditions and provided an election is made.

For background, please refer to our prior Tax Update Newsletter [N-1-2019](#).

The amending Protocol is effective:

- in Cyprus as from 1 January 2019, and
- in the UK (i) for withholding taxes (WHTs) for amounts paid or credited on or after 1 January 2019, (ii) for income tax as from 6 April 2019.

Let's talk

For a deeper discussion of how this development might affect you or your business, please contact:

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