

# Electronic payment of direct tax liabilities: Cyprus Tax Authorities announcement

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The Cyprus Tax Authorities (CTA) have recently announced that, as from **1 June 2018**, payment of the direct taxes indicated in the table below will be possible **only** through the online JCCsmart portal:

Tax code	Description
<b>Income tax for individuals and companies</b>	
0200	Self-assessment of provisional Income Tax
0300	Self-assessment of Income Tax
0300	CTA assessed Income Tax
<b>Special Contribution for Defence (SDC) for individuals and companies</b>	
0604	Self-assessment of SDC on rental income
0612	Self-assessment of SDC on interest income
0613	Self-assessment of SDC on dividend income
<b>Special Contribution for Defence (SDC) withheld at source by companies</b>	
0602	SDC withheld from payments of interest
0603	SDC withheld from payments of dividends
0614	SDC withheld from payments of rents
0623	SDC on deemed dividends
<b>Other</b>	
0114	Reduction in salaries and wages of the broader Public Sector

This follows a prior measure of the CTA where, as from 1 March 2018, the payment of tax deducted at source from employees salary (referred to as 'Pay As You Earn', PAYE) is possible **only** through the online JCCsmart portal.

The CTA announcement also indicates that payment through the online JCCsmart portal will **not be permitted** in the following cases (in these cases payment will only be possible at the CTA's district offices):

- tax liabilities that carry any interest or penalties
- revisions of provisional income tax (individual or corporate) (tax code 0200)

## ***Let's talk***

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

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