Certain 2024 TD1s: Extension to 30 September 2025 of the legal deadline for submission and for the payment of the self-assessment

Tax Insights from Tax Advisory Services

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In brief

By virtue of the attached Decree No. 176/2025 (the '**Decree**'), that was issued by the Cyprus Council of Ministers on 11 June 2025 and gazetted on 20 June 2025, the legal deadline for the submission of certain 2024 TD1s and for the payment of the respective tax due via self-assessment is extended to the end of **30 September 2025** (from the end of 31 July 2025).

On 20 June 2025 the Cyprus tax authorities (CTA) issued the attached announcement (the '**CTA Announcement**') informing taxpayers accordingly.

In detail

The Cyprus Council of Ministers' Decree was published on 20 June 2025 in the official Cyprus Government Gazette and extends (from the end of 31 July 2025) to the end of **30 September 2025** the legal deadline for:

(a) electronically submitting the below direct tax returns, and

(b) paying the relevant tax liabilities by self-assessment:

1. 'Employees and pensioners' (Form 'T.D.1 employees'),

2. Self-Employed individuals not obligated to prepare audited financial statements (Form 'T.D.1 self-employed'); this concerns self-employed individuals whose annual income from trade/business, rents, dividends, interest, royalties, or income relating to trading goodwill does not exceed €70.000.

The Decree and the CTA Announcement also highlight that the above taxpayers do not have an obligation to file a 2024 TD1 form (and do not have an obligation for tax payment) if their total gross income for 2024 does not exceed €19.500.

The CTA has released on its website guidance on how to complete and submit the 2024 TD1 form.

The Takeaway

The said extension of the legal deadline (both for submissions and for tax payments) is expected to facilitate the smooth compliance of these taxpayers with their submission and payment obligations.

Let's Talk!

For a deeper discussion of how this issue might affect your business, please contact:

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