Tax Insights
from Tax Services Policy

2024 TD1s: Extension to 15 October 2025 of the submission deadline and self-assessment payment deadline: Tax authorities' announcement of 30 September 2025

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In brief

On 30 September 2025 the Cyprus tax authorities ('**CTA**') issued the attached announcement (the '**CTA Announcement**') informing taxpayers that the 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 **15 October 2025** (from the end of 30 September 2025; see link for our Newsletter regarding the previous extension to 30 September 2025).

In detail

As per the announcement, the CTA inform that the Commissioner of Taxation, in consultation with the Minister of Finance, decided to extend (from the end of 30 September 2025) to the end of 15 October 2025 the 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 'TD1 employees'),

2. Self-Employed persons not obligated to prepared audited financial statements (Form 'TD1 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.

After 15 October 2025, the submission of the above returns and the payment of the relevant tax liabilities by self-assessment will be considered overdue and will be subject to:

a) an administrative fine of €100 for late submission,
b) 5% monetary charge for late payment of the self-assessment,
c) 5% additional tax for late payment of the self-assessment,
d) interest until settlement of the tax amounts due.

The takeaway

The said extension is expected to facilitate the smooth compliance of taxpayers with the obligation to submit the relevant TD1 forms.

Let's talk

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