



Issue N-3-2025, 28 January 2025

Filing of (Employer) Return for Withheld Tax and Contributions (TD7) through the TAX FOR ALL (TFA) System

In brief

On 13 January 2025 the Cyprus Tax Authorities ("CTA") issued an announcement informing that, within the first semester of 2025, the filing of the (Employer) Return for Withheld Tax & Contributions ("TD7") and the payment of withheld Tax and Contributions will begin to be processed through the **TFA** system.

In detail

Until the TFA becomes available, the following will apply:

- The filing of the annual TD7 Return up until the tax year 2023 (inclusive), will be made through the **TAXISnet** system.
- The monthly payments of withheld Tax and Contributions for the years 2023, 2024 and 2025 will be processed through the **Tax Portal**.

Following the availability of the TFA, the following will apply:

- The submission of the annual TD7 Return and the payment of the withheld Tax and Contributions will be made **exclusively** through the **TFA**.
- For year 2025 and onwards, the submission of monthly TD7 Returns will be mandatory (in addition to the annual TD7 Returns).
- All twelve monthly TD7 Returns for the year 2025 will need to be submitted through the TFA, even for the months for which the payment of withheld Tax and Contributions was processed through the Tax Portal.
- The **Tax Identification Number (TIN)** of each employee will be required for the submission of the monthly TD7 Return.

The Tax Department will issue Guidelines and host online seminars regarding the TD7 Return submission through TFA.

The date of commencement of submission of the TD7 Return and payment of withheld Tax and Contributions through the TFA, will be announced by the Tax Department.

The takeaway

The monthly and annual submission of the TD7 Return and the payment of withheld Tax and Contributions through the TFA will become mandatory for all employers.

We will be happy to assist in navigating through the changes, determining how they apply to you and what steps you need to take to ensure compliance.

Lets talk

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

Christos S Charalambides

Partner

Head of Direct Tax

christos.charalambides@pwc.com

Eftychios G Eftychiou

Partner

Head of Tax Technical Committee

eftychios.eftychiou@pwc.com

Michalis S Stavrides

Partner

Tax, Reporting & Strategy

michalis.stavrides@pwc.com



Or your usual PwC contact

PwC Cyprus

PwC Central

43 Demostheni Severi Avenue

CY-1080 Nicosia, Cyprus

P O Box 21612, CY-1591

www.pwc.com.cy

This content is for general information purposes only and should not be used as a substitute for consultation with professional advisors.

© 2025 PricewaterhouseCoopers Ltd. All rights reserved. PwC refers to the Cyprus member firm and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.