Tax Insights
from Tax Services Policy

Certain 2025 TD1s: Extension to 31 October 2026 of the legal deadline for submission and for the payment of the self-assessment

Issue N-13-2026, 22 June 2026

In brief

By virtue of the attached decrees issued by the Council of Ministers:

1. **No. 52/2025**, gazetted on 21 February 2025: individuals do not have an obligation to file a 2025 TD1 form if their total gross income for 2025 does not exceed €19.500.
2. **No. 260/2026**, issued on 4 June 2026 and gazetted on 12 June 2026: the legal deadline for the submission of 2025 TD1s by individuals (other than self-employed with accounts) and for the payment of the respective tax due via self-assessment is extended to the end of 31 October 2026 (from the end of 31 July 2026).

On 18 June 2026 the Cyprus tax authorities (CTA) issued the attached announcement (the '**CTA Announcement'**) on the matter.

In detail

1. Cyprus Council of Ministers' Decree No. 52/2025, gazetted on 21 February 2025

It highlights that individuals do not have an obligation to file a 2025 TD1 form (and do not have an obligation for tax payment) if their total gross income for 2025 does not exceed €19.500.

2. Cyprus Council of Ministers' Decree No. 260/2026, gazetted on 12 June 2026

It extends (from the end of 31 July 2026) to the end of 31 October 2026 the deadline for:

(a) electronically submitting the 2025 TD1 form, and

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

for the below individuals:

(i) ‘Employees and pensioners’ (Form ‘TD1 employees’),

(ii) Self-Employed individuals not obligated to prepared audited/inspected financial statements (Form ‘TD1 self-employed’); this concerns self-employed individuals whose annual gross income from trade/business, rents, dividends, interest, royalties, or income relating to trading goodwill does not exceed €70.000.

3. CTA Announcement, issued on 18 June 2026

It adds that:

(a) the submission of the 2025 TD1 form has begun through TAXISnet;

(b) late submission of the 2025 TD1 form will incur a monetary penalty of €150, based on Article 50A(a) of the Assessment and Collection of Taxes Law, as revised in the recent tax reform (the monetary penalty was €100 prior to the recent tax reform);

It also reminds taxpayers that **useful informational material** on how to complete and submit the 2025 TD1 form has been uploaded on the CTA’s website.

The takeaway

The said extension of the legal deadline (both for submission 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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