



<b>Date</b>	<b>Obligation</b>	<b>Form</b>
<b>31 January</b>	Submission of the deemed distribution declaration for the year ended 31 December 2020	<b>TD623</b>
<b>31 March</b>	Submission of the 2021 corporation income tax return	<b>TD4</b>
	Submission of the 2021 income tax return for physical persons preparing audited financial statements	<b>TD1</b>
<b>31 May</b>	Submission of the employer's return for 2021	<b>TD7</b>
<b>30 June</b>	Payment of the 2023 General Health Contributions on rents, dividends, or interest under self-assessment, for the first 6 months of 2023	<b>TD601</b>
	Payment of the Annual Levy of €350 for the current year	-
<b>31 July</b>	Payment of the 2022 personal income tax and General Healthcare Contributions under a self-assessment method by individuals not preparing audited financial statements (employees and self-employed)	-
	Submission of the 2023 temporary tax assessment and payment of the first instalment for both individuals and companies	<b>TD6</b>
	Submission of the personal income tax return for 2022 for both self-employed (not required to prepare audited financial statements) and employees	<b>TD1</b>
<b>1 August</b>	Payment of the 2022 final corporation tax balance under the self-assessment method	-
	Payment of the 2022 final personal tax balance for individuals preparing audited financial statements under the self-assessment method	-
<b>31 December</b>	Payment of the second and last instalment of the provisional tax for 2022	-
	Submission of the revised provisional tax return, if necessary	<b>TD6</b>

	Payment of the 2023 special contribution for defence on rents, dividends, or interest from sources outside Cyprus for the second 6 months of 2023	<b>TD601</b>
<b>End of each month</b>	Payment of Special Contribution for Defence and General Health Contributions withheld from Cyprus sourced dividends and interest for tax resident and domiciled individuals relating to the preceding month	-
	Payment of Special Contribution for Defence and General Healthcare contributions withheld from Cyprus sourced rent paid to tax resident and domiciled individuals (when tenant is a company, partnership, the state or local authority) relating to the preceding month	
	Submission - Declaration of withheld Special Contribution for Defence and National Health Contribution from Interest	<b>T.D.602</b>
	Submission - Declaration of withheld Special Contribution for Defence and National Health Contribution from Dividends relating to the preceding month	<b>T.D.603</b>
	Payment of tax deducted from employees' emoluments	
	Social insurance and General Healthcare Contributions relating to salaries of the previous month	
<b>Within 30 days</b>	Payment of capital gains tax	-
<b>End of financial period</b>	Businesses who own inventory must conduct stocktaking procedures annually	
<b>By the 10<sup>th</sup> of the second month after the end of the VAT period</b>	Submission of VAT Return and payment of the VAT amount due	<b>VAT 4</b>
<b>By the 10<sup>th</sup> of the month following the end of the VAT period</b>	Submission of the Intrastat form	<b>Intrastat 1.1, 1.2</b>
<b>By the 15<sup>th</sup> of the month following the end of the reporting month</b>	<ul style="list-style-type: none"> <li>Submission of VIES form for goods and services</li> </ul>	<b>VIES 1</b>