



PKF
Savvides & Co Ltd

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Meliza Court
229 Arch. Makarios III Ave
3105 Limassol Cyprus
P.O. Box 51263
3503 Limassol Cyprus

T: +357 25 868 000
info@pkf.com.cy
www.pkf.com.cy

Cyprus Tax Alert

Limassol, 18 June 2025

Submission, until 30th of November 2025 of the Company Income Tax Return (IR4) and Personal Income Tax Return for Self Employed (IR1) for the year 2023, without a penalty imposed, for legal or physical person who are NOT OBLIGED to submit Summary Information Table for Controlled Transactions

Following an announcement by the tax office, an extension is given until **30 November 2025** of the submission of the Company Income Tax Return (IR4) and Personal Income Tax of self-employed (IR1) who prepare Financial Statements for the year 2023, without a penalty imposed, for those who are NOT OBLIGED to submit Summary Information Table for Controlled Transactions.

Submission of returns after 30 November 2025 will incur an €100 penalty for late submission.

May we remind you that the 30th of November 2025 is the deadline for submission of tax return for the year 2023 by a legal or physical person who, based on the provisions of Article 33(10) of the Income Tax Laws of 2003 to (No.2) of 2024, is obliged to submit a Summary Information Table for Controlled Transactions.

In case of any further clarification please do not hesitate to contact us.

Our contact details:

Nicholas Stavrinos
Tax Partner, Tax Services
nicholas.s@pkf.com.cy

+357 25 868 000