

2026

Cyprus  
compliance  
calendar

01 January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

02 February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
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03 March

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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29	30	31				

04 April

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05 May

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31						

06 June

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07 July

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08 August

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30	31					

09 September

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10 October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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11 November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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29	30					

12 December

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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20	21	22	23	24	25	26
27	28	29	30	31		

 Public holidays  Key compliance dates

Key compliance dates

31 January 2026

Submission of declaration of deemed dividend distribution (TD623) for the year ended 31 December 2023.

**31 March 2026**

Latest extension for electronic submission of 2023 Corporate Tax Return and 2023 Summary Information Table.

Latest extension for monthly electronic submission of employees' return (form TD7) for the months of January – November 2025.

**30 June 2026**

Payment of Special Contribution for Defence for the first six months of 2026 on rents if such tax is not withheld at source by tenant and on dividends or interest from sources outside of Cyprus.

31 July 2026

Submission of the 2026 provisional income tax and payment of the first instalment.

Submission of the personal income tax return (TD1).

**1 August 2026**

Payment of 2025 final corporate tax under the self-assessment method.

Payment of 2025 personal income tax under the self-assessment method by self-employed individuals preparing audited financial statements.

**30 November 2026**

Latest extension for electronic submission of 2024 Corporate Tax Return and 2024 Summary Information Table.

31 December 2026

Payment of provisional tax-second and last instalment for 2026.

Payment of Special Contribution for Defence for the last six months of 2026 on rents if such tax is not withheld at source by tenant and on dividends or interest from sources outside of Cyprus.

**Footnotes:**

**BO Registry**

The company must confirm the information entered in the Registrar regarding their beneficial owners during the period from October 1 to December 31 of each year.

All new incorporations must, no later than 90 days from the date of their incorporation, file electronically onto the BO Register, all information, in respect of each of their beneficial owner(s).

Payroll

Deadline for submission and/or payments of TD7, Social Contributions/deductions and PAYE are set at the end of the month following the month to which they relate to, i.e. submission and payments for December 2025 are set on 31 January 2026

**Annual Return**

For a new company:  
The first annual return must be submitted within 18 months and one day from the registration of the company. This will be the reference date and the deadline for submission is 28 days after the reference date.

**Annual Return**

For an existing company:  
The annual return must be submitted within one year from the reference date of the last year's submission and the deadline for submission is 28 days from the reference date of the current year.

\*Disclaimer: The above information is for reference only and is not intended to be exhaustive. Some deadlines are subject to change by the Tax Authorities. Please email us for further information.