



## Cyprus Tax News

# Upcoming deadline for submission of revised tax returns for tax years up to and including 2015

Further to our previous [alert](#), covering the latest [amendments](#) introduced in the [Assessment and Collection of Taxes law](#) (ACTL), we would like to remind you of the following upcoming deadline:

### **20 February 2021: Deadline for submitting revised tax returns for tax years up to and including tax year 2015**

Please note that as 20/2/21 is a Saturday, we strongly recommend that any revised tax returns are submitted by Friday 19/2/21.

For tax years **2016 and onwards**, taxpayers can submit a revised tax return **within 3 years** from the submission deadline of the relevant tax return.

As per the ACTL, revised tax returns can be submitted for:

- claiming a relief, deduction or tax credit;
- correcting an error; and/or
- being consistent with the provisions of the tax laws.

As per the relevant [Circular](#) issued by the Tax Authorities, the revision of tax returns should be made by submitting Form [TD001AN2020](#), which is currently available only for individuals.

Irrespective of the above, a revised tax return cannot be submitted during a tax examination/audit of a taxpayer's matters.

### How can we help?

We are at your disposal to assist you with the submission of the revised tax returns and the payment of the relevant tax.

Get in touch



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