

**NOTIFICATION TO SUBMIT
COMPANY INCOME DECLARATION
TAX YEAR - 2018**

Date of Issue	01/09/2019	District Office	NICOSIA
As the Representative of :			

PART 1 – COMPANY'S DETAILS		TAXPAYER'S IDENTIFICATION CODE (T.I.C.)
A	COMPANY NAME	
B	COMPANY'S REGISTERED OFFICE ADDRESS	STREET, NUMBER, FLAT NO. / VILLAGE
	TOWN / DISTRICT	POST CODE TELEPHONE NUMBER
C	BUSINESS ADDRESS	STREET, NUMBER, FLAT NO. / VILLAGE
	TOWN / DISTRICT	POST CODE TELEPHONE NUMBER
D	CORRESPONDENCE ADDRESS	STREET, NUMBER, FLAT NO. / VILLAGE
	TOWN / DISTRICT	POST CODE P. O. BOX POST CODE
E	TAXPAYER'S CLASSIFICATION	
		ECONOMIC ACTIVITY DESCRIPTION AS PER THE DEPARTMENT'S DATABASE
		DECLARE YOUR MAIN ACTIVITY DESCRIPTION

PART 2 – REPRESENTATIVE'S DETAILS		T.I.C.
A	PERSON HELD RESPONSIBLE UNDER THE LAW	
	FULL NAME / BUSINESS NAME	TELEPHONE NUMBER
B	REPRESENTATIVE'S DETAILS	
	FULL NAME / BUSINESS NAME	TELEPHONE NUMBER
C	AUDITOR'S / AUDITING FIRM'S	
	FULL NAME / BUSINESS NAME	TELEPHONE NUMBER

**MINISTRY OF FINANCE – TAX DEPARTMENT
COMPANY INCOME TAX RETURN
TAX YEAR 2018**

PART 1 - COMPANY INFORMATION

Please tick in the relevant boxes wherever necessary

1.1. TAX IDENTIFICATION CODE (T.I.C.) _____

1.2. COMPANY NAME _____

1.3. PROFESSIONAL CONSULTANTS AND DIRECTORS

	NAME	CODE*	T.I.C. /ID. NO./A.R.C. NO.
1 A AUDITOR			
B TAX CONSULTANT			
2 MANAGING DIRECTOR			
3 SECRETARY			
4 LAWYER			
5 BANKER (A)			
6 BANKER (B)			
7 BANKER (C)			

* CODE: 1 T.I.C. 2 Identity Card Number 3 Registration Number (company / partnership registered in the Republic)
 4 Passport Number / Alien Registration Card Number 5 Other Organisation

1.4. SHAREHOLDERS

	SHAREHOLDERS NAME *1	CODE*2	T.I.C. /ID. NO./A.R.C. NO.	MOVEMENT ON THE NUMBER OF SHARES DURING THE YEAR		NO. OF SHARES 31/12/2018
				NO. OF SHARES 31/12/2017	INCREASE*3	
1				0	0	0
2				0	0	0
3						
4						
5						
6						
7						
TOTAL				0		0

*1 Companies quoted on the Cyprus Stock Exchange must not complete this part.
 *2 CODE: 1 T.I.C. 2 Identity Card Number 3 Registration Number (company / partnership registered in the Republic)
 4 Passport Number / Alien Registration Card Number 5 Other Organisation
 *3 Offsetting is forbidden in columns INCREASE / DECREASE

1.5 COMPANIES WHICH FALL UNDER THE MERCHANT SHIPPING (FEES AND TAXING PROVISIONS) LAW OF 2010 N.44(I)/2010

DOES THE COMPANY ELECT TO HAVE THE PROFITS FALLING THE AFOREMENTIOND LAW IN ACCORDANCE WITH THE PROVISIONS OF THEMERCHANT SHIPPING (FEES AND TAXING PROVISIONS) LAW?
 YES NO PARTIALLY N/A

1.6. CONTROL, MANAGEMENT AND PERMANENT ESTABLISHMENT

1 DID THE COMPANY HAVE ITS MANAGEMENT AND CONTROL DURING THE YEAR 2018 OR A PERMANENT ESTABLISHMENT IN THE REPUBLIC? YES NO
 2 IF YOU ARE NOT RESIDENT IN THE REPUBLIC AND YOU HAVE A PERMANENT ESTABLISHMENT IN THE REPUBLIC, DO YOU ELECT TO HAVE THE SAME TAX TREATMENT AS A CYPRUS TAX RESIDENT? YES NO
 If you make the election then you must include all your world wide income expressed in Euro.

1.7. COMPANY TYPE

1 ARE YOU A CREDIT INSTITUTION OR ORGANISATION? YES NO
 2 ARE YOU AN INSURANCE COMPANY OR ORGANISATION? YES NO
 3 IS THE COMPANY DORMANT? YES NO
 4 DOES YOUR ORGANISATION OWN SHIPS? YES NO
 5 THE COMPANY HAS BEEN INCORPORATED IN THE REPUBLIC BUT IT IS NOT A CYPRUS RESIDENT? (article 5(2), L4/78) YES NO
 6 ARE YOU AN INNOVATIVE COMPANY AS PER LAW 115(I)/2014? YES NO
 7 DO YOU BUY SERVICES FROM PROFESSIONALS (Entertainers e.t.c.) WHO ARE NOT RESIDENT IN THE REPUBLIC? (Article 23 L.118/02) YES NO
 8 DO YOUR ACTIVITIES INVOLVE TRADING IN CURRENCY? YES NO
 IF YES, DECLARE WHETHER YOU HAVE MADE OR YOU ARE MAKING YOUR IRREVOCABLE CHOICE. (Article 8(24) L.118/02) YES NO
 9 ARE YOU A UCITS? YES NO
 10 DOES THIS DECLARATION CONCERN CLASS 7 INSURANCE PRODUCTS EXCLUSIVELY? YES NO

1.8 VAT REGISTRATION

1. ARE YOU OR WERE YOU REGISTERED WITH THE VAT SERVICE EITHER AS A COMPANY OR A GROUP? YES NO
 2. IF YES, STATE YOUR VAT NUMBER (not that of the group) _____
 3. IF YOU SUBMIT RETURNS AS A GROUP, STATE YOUR GROUP NUMBER _____
 4. IF YOU ARE NOT REGISTERED GIVE THE REASON:
 A. TURNOVER IS NOT ABOVE THE REGISTRATION LIMIT YES NO
 B. I DO NOT MAKE TRANSACTIONS THAT FALL WITHIN THE VAT SPECTRUM YES NO

IBAN/ SWIFT CODE FOR THE PURPOSE OF REFUNDS

IN THE CASE OF A REFUND PLEASE REMIT THE REFUNDABLE TAX TO
 IBAN _____ AND
 SWIFT CODE _____

PART 2 - ACCOUNTS

If you are in the credit business replace the balance sheet in Part2.1, the profit and loss account in Part2.2 and notes 3 and 9 of Part 2.3 with the information in forms T.D.4 BANK

2.1. BALANCE SHEET		2018 €				2017 €
Note		1	2	3	4	5
		Cost	Revaluation	Depreciation / Diminution	Net Book Value	
A. Fixed Assets						
I Intangible assets						
I. Intangible assets						
2 Other Intangible assets						
II Tangible assets						
1 Immovable property 2.3.1						
2 Other tangible assets						
III Financial Assets 2.3.2						
1 Shares in affiliated undertakings						
2 Participating interests						
3 Investments held as fixed assets						
IV Other fixed assets of an investment nature						
B. Other assets: Short and long term						
I 1 Stocks 2.3.3 and 2.3.9						
2 Provision for loss of value of stocks 2.3.3 and 2.3.9						
II Debtors						
1 Trade debtors						
2 Provision for bad debts						
3 Loans to affiliated undertakings and amounts owed by undertakings with which the company is linked by virtue of participating interests 2.3.4 - 7						
a) for which market conditions are in force						
2. Other bills eligible for refinancing with central banks						
4 Other Loans 2.3.4 - 7						
5 Prepayments and accrued income						
III Investments 2.3.2						
1 Shares in affiliated undertakings						
2 Other investments						
IV Cash at bank and in hand						
1 Cash in hand						
2 Cash at bank						
C. Creditors: Short and long term liabilities						
± Within one year ± After more than one year ± Total ±						
1 Debenture loans						
2 Convertible debenture loans						
3 Amounts owed to credit and other institutions (e.g. loans from government funds etc.)						
4 Trade creditors						
5 Bills of exchange						
6 Amounts owed to undertakings with which the company is linked by virtue of participating interest 2.3.4 - 7						
7 Provisions for pensions and similar obligations						
8 Direct and Indirect Taxes due to the Tax Department						
9 Other creditors including other taxes and social security 2.3.4 - 7						
10 Other provisions						
11 Accruals and deferred income						
D. Net Assets (Liabilities)						
0 0						
E. Capital and reserves						
± 2018 ± 2017						
I Issued capital						
II Unpaid share capital						
III Own shares						
IV Share premium account						
V Revaluation reserve						
VI Reserves						
1 Legal reserve required by any law						
2 Reserve for own shares						
3 Reserves provided for by the articles of association						
4 Other reserves						
5 Profit and loss reserve						
6 Exchange difference from the retranslation of opening balances 2.3.17						
VII Exchange difference of permanent establishment or branch overseas						
F. Net Liabilities (Assets)						
0 0						

T.I.C.:

2.2. PROFIT AND LOSS						NOTE	± ⁶ 2018	± ⁷ 2017
1	Turnover (net of discounts)						+	+
2	Commissions						-	-
3	Cost of sales					2.3.9	-	-
4	Gross profit or loss (2.2.1 less 2.2.2 less 2.2.3)							
5	Dividends receivable (Gross)						+	+
6	Interest receivable						+	+
7	Rents	¹ Gross	² Property expenses	³ Depreciation		2.3.10		
		+	-	-				
8	Gross royalties (IP)						+	+
9	Share of profit / loss from partnership or other undertaking					2.3.11		
10	Other operating income						+	+
11	Profit / Loss from trading in currency							
			Realised	Unrealised			0	
12	Other income (including extraordinary items)						+	+
13	Total income (Cast lines 2.2.4 to 2.2.12 for each year)						0	0
	Expenses			¹ Distribution	² Administration		COLUMNS 1 + 2	
14	Salaries and staff costs					2.3.12	-	-
15	Travelling - local						-	-
16	Travelling - overseas						-	-
17	Motor vehicle						-	-
18	Repairs and maintenance						-	-
19	Rents and Leases 2.3.18						-	-
20	Subscriptions and donations						-	-
21	Entertainment of any type						-	-
22	Depreciation / Amortisation of intellectual property						-	-
23	Other Depreciation						-	-
24	Accounting, auditing and legal						-	-
25	Other						-	-
26	Bad Debts - specific provision				Debit		-	-
					(Credit)		+	+
27	Bad Debts - general provision				Debit		-	-
					(Credit)		+	+
28	Other expenses (including extraordinary items)						-	-
29	Profit / loss from the disposal or revaluation of fixed assets							
30	Profit / loss from the disposal or revaluation of investments							
31	Research and development costs/expense							
32	Expenses relating to Intellectual Property rights (2.2.8)							
	Finance Expenses							
33	Bank charges						-	-
34	Interest	¹ Overdraft	² Loans	³ Hire purchase	⁴ Debentures	⁵ Other		
							-	-
35	Other currency trading differences							
36	Net profit / loss from operations (2.2.13 less total of lines 2.2.14 to 2.2.35)							
37	Tax of profit or loss from ordinary activities, current and previous years.							
38	Other taxes (including overseas taxes and deferred taxation)							
39	Profit / loss for year (Add or subtract lines 2.2.36 to 2.2.38 accordingly.)						0	0
40	Transfer to legal reserve required by any law							
41	Profit / loss after the transfer to legal reserve required by any law (2.2.39 plus / less 2.2.40)							
	PROFIT AND LOSS						±	±
							2018	2017
42	Balance at beginning of year 2.1.E.VI.5 2017							
43	Dividends paid / proposed during the year 2.3.14							
44	Transfer to other reserves / write off to profit and loss reserve / SCD deemed distribution							
45	Balance at end of year 2.1.E.VI.5 2018						0	0

2.3. NOTES TO THE ACCOUNTS
 (Notes 1 to 9, 12 and 17 relate to the accounting year. Notes 10, 13 to 16 and 18 relate to the tax year. Note 11 relates to both) Tick wherever necessary

2.3.1 IMMOVABLE PROPERTY IN THE REPUBLIC INCLUDED IN THE COMPANY'S ASSETS		2018	2017
(LAND, BUILDINGS AND LEASES)			
Cost	¹ at beginning of year		
	² additions		
	³ deductions	-	-
	⁴ at end of year		
⁵ Sales proceeds	in the case of disposals	0	0
⁶ Titles of ownership:	Is there any immovable property in the accounts that is registered in the name of the directors, shareholders or related and connected companies or persons?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
⁷ Shareholder donations included in additions			
⁸ Donations to Shareholder included in deductions			

2.3.2 SHARES IN CYPRUS PRIVATE COMPANIES INCLUDED IN THE COMPANY'S ASSETS		2018	2017
Cost	¹ at beginning of year		
	² additions		
	³ deductions	-	-
	⁴ at end of year		
⁵ Sales proceeds	in the case of disposals	0	0
⁶ Titles of ownership:	Are there any shares in the accounts that are registered in the name of the directors, shareholders or related and connected companies or persons?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

2.3.3 STOCKS

¹ Was a physical stock count performed at the end of the year? N/A YES NO

² Stock Valuation Method
 First in first out Last in first out Average Cost Other

³ Do you use lower of cost and net realizable value? YES NO

⁴ Is there a change in the method used from the previous year? YES NO

2.3.4 BALANCES WITH GROUP COMPANIES (as defined in section 13(8)(b-d))

The debit and credit balances must NOT be offset with each other.	Trading		Financial		Other		Total	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
¹ Balance at beginning of year								
² Balance at end of year								
³ Interest receivable (Dr) and payable (Cr) which was recognised in the profit and loss.								
⁴ Are the transactions, including interest, at market price?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY			

2.3.5 BALANCES WITH OTHER RELATED, SUBSIDIARY AND OTHER UNDERTAKINGS

The debit and credit balances must NOT be offset with each other.	Trading		Financial		Other		Total	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
¹ Balance at beginning of year								
² Balance at end of year								
³ Interest receivable (Dr) and payable (Cr) which was recognised in the profit and loss.								
⁴ Are the transactions, including interest, at market price?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY			

2.3.6 OTHER NON TRADING DEBTORS AND CREDITORS

The debit and credit balances must NOT be offset with each other.	Trading		Financial		Other		Total	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
¹ Balance at beginning of year								
² Balance at end of year								
³ Interest receivable (Dr) and payable (Cr) which was recognised in the profit and loss.								
⁴ Are the transactions, including interest, at market price?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY			

2.3.7 BALANCES OF DIRECTORS AND SHAREHOLDERS (Individuals) as per Articles 5(1)(g) and 5(2)(g) of 118/2002-210/2016

The debit and credit balances must NOT be offset with each other.	Trading		Financial		Other		Total	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
¹ Balance at beginning of year								
² Balance at end of year								
³ Interest receivable (Dr) and payable (Cr) which was recognised in the profit and loss.								
⁴ Are the transactions, including interest, at market price?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> PARTIALLY			

T.I.C.:

5 Analysis of balances of directors / shareholders (compulsoty for categories 42,43 and 47)					
NAME OF SHAREHOLDER / DIRECTOR *1	CODE*	T.I.C./ID. No. / PASSPORT No. / A.R.C.	Balance		Benefit deemed (Articles 5(1)(g) and 5(2)(g))
			01/01/2018	31/12/2018	
1			0	0	0
2					
3					
4					
5					
6					
TOTAL			0	0	0

* CODE:	1 T.I.C. of individual	2 ID number	4 Passport number / ARC number
2.3.8 ACCOUNTING PERIOD FROM		to	
		DD/MM/YYYY	DD/MM/YYYY

If the period of accounts falls into 2 different tax years the profit **must** be time apportioned into the relevant tax years in the tax computations.

2.3.9 COST OF SALES AND WORK IN PROGRESS

	2018			2017
	Materials	Work in progress	Finished goods	
1 Opening stock				
2 Purchases for year				
3 Labour (As Part 2.3.12)				
4 Subcontractors				
5 Finance expenses				
6 Depreciation				
7 Rental of premises				
8 Other				
9 From materials / Work in progress				
10 Closing stock	-	-	-	-
11 To Work in progress / Finished goods / Cost of sales				

2.3.10 INCOME FROM THE RENTING OR OTHER COMMERCIAL USE OF A BUILDING UNDER PERSERVATION ORDER

1 REG. NO.	2 PROTECTION ORDER NO.	3 RECOGNISED AREA (sq. m.)	4 INCOME	5 RENOVATION COST	6 SUBSIDIES GRANTED DURING THE YEAR
1					
2					
3					

2.3.11 INCOME FROM PARTNERSHIPS AND JOINT VENTURES
CODE (column 2) - 1 Cyprus tax resident, 2 Foreign tax resident

1	2	3	PROFIT / (LOSS) as per tax profit and loss	TAKABLE PROFIT / LOSS after allowances and balance deductions / additions	CAPITAL ALLOWANCE	BALANCING ADDITION DEDUCTION
1			0	0		
2						
3						

2.3.12 PERSONNEL AND LABOUR COSTS

	2018			2017
	Cost of sales	Distribution	Administration	Total
1 Directors Salaries				
2 Other salaries and wages				
3 Rents that are benefits in kind				
4 Other Benefits in kind (including bonuses and contributions to the holidays fund)				
5 Employers' contributions to approved provident funds				
6 Employers' contributions to <u>non</u> approved provident funds				
7 Employers' contributions to other funds (Social insurance, medical etc.)				
8 Payments on retirement				
9 Other				
10 As per profit and loss				
11 Number of employees in each category				
12 Amounts included in 1 - 4 above and are not included in an employers return in the Republic				
13 Deemed benefit on debit balances of shareholders and directors(Articles 5(1)(g) and 5(2)(g) of 118/2002-210/2016)				
14 Benefit in kind of shareholders, directors and employees				

T.I.C.:

15 Does the company offer any benefits in kind, such as use of car, house etc that is not reflected above?	<input type="radio"/> YES	<input type="radio"/> NO
16 If YES has the company declared this benefit in the employer's declaration and / or form I.R.63 of its employees?	<input type="radio"/> YES	<input type="radio"/> NO
17 Are the amounts declared in this part included in the employer's declaration IR7 (bearing in mind your answer to Part 2.3.12.12 and 2.3.12.14)?	<input type="radio"/> YES	<input type="radio"/> NO

if you have answered NO to question 17 then you must submit an additional employer's return concurrently with this declaration

2.3.13 AMOUNTS PAID TO PERSONS RESIDENT ABROAD FOR SERVICES IN THE REPUBLIC AND TAX WITHHELD UNDER ARTICLE 24 OF THE INCOME TAX LAW 118(I)/2002

	GROSS AMOUNT PAID	RETAINED AMOUNT PAID TO TD	RETAINED AMOUNT DUE TO TD
1 FOR ROYALTIES, USE OF LICENCES, COMPENSATIONS ETC (ARTICLE 21) - MAXIMUM RATE 10%		0,00	0,00
2 FOR FILM RENTALS FOR THE SHOWING OF MOVIES ETC, (ARTICLE 22) - MAXIMUM RATE 5%		0,00	0,00
3 TO PROFESSIONAL ARTISTS AND OTHER PERSONS WHO PROVIDE ENTERTAINMENT (ARTICLE 23) - MAXIMUM RATE 10%		0,00	0,00
4 FOR SERVICES RELATING TO MINING, EXPLORATION OR EXPLOITATION OF THE SHELF, THE SUBSOIL OR NATURAL RESOURCES, AND THE INSTALLATION AND OPERATION OF PIPELINES AND OTHER (ARTICLE 23A) - 5%		0,00	0,00

2.3.14 DIVIDENDS PAID OR PROPOSED DURING 2018

1 YEAR OF ACQUISITION OF PROFITS	2 DATE OF PAYMENT	3 SHAREHOLDERS SUBJECT TO DEEMED - INDIVIDUALS (ON PAYMENT DATE)*	4 SHAREHOLDERS SUBJECT TO DEEMED - LEGAL PERSONS (ON PAYMENT DATE)	5 GROSS DIVIDEND	6 GROSS DIVIDEND THAT HAS BEEN SUBJECTED TO SPECIAL CONTRIBUTION FOR DEFENCE (SCD) or HAS SUFFERED DEEMED SCD (CODE 0623)	7 SCD THAT ARISES @17%((5 x 3) - 6) x 17% € c	8 SCD PAID WITH CODE 603 € c	9 SCD DUE ON DIVIDENDS PAID (7-8) € c
1		0,00	0,00	0	0	0,00	0,00	0,00
2								
3								
4								
LESS PROPOSED DIVIDENDS OF PREVIOUS YEARS THAT WERE PAID								
PLUS DIVIDEND PROPOSED DURING 2018 AND NOT PAID DURING THE YEAR								
TOTAL (column 5 must agree with 2.2.43)						0,00	0,00	0,00

* The percentage of individuals that were shareholders and tax resident in Cyprus on the date of payment of the dividend. For dividends paid after 15/7/2015 the individuals should also have their domicile in the Republic.

2.3.15 DO YOU DEAL IN THE AREA OF CONSTRUCTION, DEVELOPMENT OR LAND DEVELOPMENT? YES NO

IF YOU HAVE ANSWERED YES, PLEASE ANSWER THE FOLLOWING:

1 DO YOU APPLY THE SUBSTANTIALLY COMPLETE METHOD 90% OR THE METHOD OF PERCENTAGE OF COMPLETION 50% FOR THE COMPUTATION OF YOUR TAXABLE INCOME (AS DESCRIBED IN REGULATION 340/89) OR OTHER?
 90% 50% OTHER, EXPLAIN

2 DOES YOUR ACCOUNTING PROFIT RECOGNITION POLICY DIFFER SIGNIFICANTLY (10%) FROM THE RECOGNITION METHOD USED FOR TAXATION PURPOSES (90% AND 50% AS PER REGULATION 340/89)? YES NO

3 COMPLETE THE FORM OR FORMS FOR DEVELOPMENT PROJECTS, CONSTRUCTION UNDERTAKEN FOR THIRD PARTIES AND SEPARATION OF LAND THAT ARE APPLICABLE IN YOUR CASE (I.R.4 CONST) AND MAINTAIN COPIES IN CASE THESE ARE REQUESTED.

2.3.16 METHOD USED FOR ISSUING INVOICES AND RECEIPTS

Tick <input checked="" type="radio"/> wherever necessary	
BLOCKS OF DUPLICATE MANUAL SALES INVOICES AND RECEIPTS	<input type="radio"/> YES <input type="radio"/> NO
2.1 NUMBER OF FISCAL MEMORY DEVICES (Includes electronic cash registers, computerised systems and points of sale (P.O.S.))	
2.2 CODE NUMBER OF DEVICE (Fiscal) P.I.224/2010 - attach list Licenced technicians of Fiscal Memory Systems (F.H.S)	
A/A MODEL NO.	FMS Number
1	
2	
3.1 Dormant <input type="checkbox"/>	3.2 Year from which Dormant

2.3.17 CURRENCY IN WHICH ACCOUNTS ARE KEPT AND TRANSLATED	2018	2017
1 CURRENCY IN WHICH THE COMPANY'S BOOKS ARE KEPT		
2 EXCHANGE RATE FOR CONVERSION TO EURO	€1 =	€1 =

2.3.18 RENTS PAID		2018
1 Rents paid during 2018 TO NON RESIDENTS of the Republic :—		
1a for assets located abroad,		
1b for assets located in the Republic.		
2 Rents paid in 2018 to RESIDENTS of the Republic (fill in the form E.Pr.614): -		
2a for assets located abroad,		
2b for assets located in the Republic.		
3 Rents accrued and rents paid included that relate to years prior to or after 2018.		
4 TOTAL RENTS AS PER PROFIT AND LOSS (2.2.19) INCLUDING RENTS IN COST OF SALES (2.3.9.7) AND PERSONELL COSTS (2.3.12.3)		
5 Contribution withheld for 2a and 2b.	6 Contribution paid (0614)	7 Contribution due to T.D.

PART 3 - COMPUTATION OF TAXABLE INCOME

1	PROFIT / LOSS AS PER PROFIT AND LOSS ACCOUNT BEFORE THE DEDUCTION OF TAX (PART 2.2.36)		
	ADJUSTMENTS	AMOUNTS THAT INCREASE TAXABLE INCOME (A)	AMOUNTS THAT DECREASE TAXABLE INCOME (B)
	RE FIXED ASSETS		
2	LOSS (A)/ PROFIT (B) FROM THE DISPOSAL OF FIXED ASSETS		-
3	LOSS (A)/PROFIT (B) FROM THE REVALUATION OF CURRENT AND FIXED ASSETS		-
4	BALANCING ADDITION (A) /DEDUCTION (B)		-
5	DEPRECIATION AND AMORTISATION (INCLUDING GOODWILL) PER PROFIT AND LOSS (A)/ CAPITAL ALLOWANCES (B)		-
6	EXPENSE (A)/ DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR SCIENTIFIC RESEARCH EXPENSES		-
7	EXPENSES (A) / DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPTERY RIGHTS		-
	INCOME ASSESSED ON DIFFERENT BASIS		
8	80% LOSS (A) / 20% PROFIT (B) FROM THE DISPOSAL OF PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPERTY RIGHTS		-
9	TIME APPORTIONMENT OF PROFIT / LOSS FOR YEARS THAT DO NOT END AT 31/12		-
10	TAXABLE LOSS (A) / INCOME (B) ASSESSED ON A DIFFERENT BASIS FROM THAT OF THE PROFIT AND LOSS		-
11	BENEFIT FROM TRANSACTIONS FALLING UNDER ARTICLE 33		-
	INCOME THAT IS EXEMPT		
12	DIVIDENDS		-
13	INTEREST THAT IS EXEMPT		-
14	EXTRAORDINARY ITEMS THAT ARE NOT TAXABLE OR NON ALLOWABLE		-
15	LOSS (A)/ PROFIT (B) / EXPENSES (B) FROM PRESERVED BUILDINGS		-
16	LOSS (A)/ INCOME (B) OF PERMANENT ESTABLISHMENT OVERSEAS		-
17	LOSS (A)/ INCOME (B) NOT TAXABLE BY VIRTUE OF DOUBLE TAX AGREEMENT		-
18	LOSS (A)/ PROFIT (B) FROM THE DISPOSAL OF SHARES IN COMPANIES		-
18A	PURCHASE OF SHARES OF INNOVATIVE COMPANY		-
	DISALLOWED EXPENDITURE		
19	EXPENSES THAT RELATE TO EXEMPT SOURCES OF INCOME		-
20	OTHER EXCHANGE DIFFERENCES		-
21	LOSS (A) / PROFIT (B) FROM CURRENCY TRADING (irrevocable option)		-
23	GENERAL PROVISION FOR BAD DEBTS		-
24	GENERAL PROVISION FOR REDUCTION IN THE VALUE OF STOCKS		-
25	INTEREST PAYABLE TO ANY GOVERNMENT OR GOVERNMENT ORGANIZATIONS		-
26	INTEREST DISALLOWED		-
27	CONTRIBUTIONS TO FUNDS THAT DO NOT COMPLY WITH THE PROVISIONS OF ARTICLE 14		-
28	GIFTS AND DONATIONS		-
29	LEGAL EXPENSES AND EXPENSES INCURRED TO RAISE CAPITAL		-
30	ENTERTAINMENT		-
31	FINES AND OTHER DIRECT TAXES THAT ARE NOT ALLOWED		-
32A	EXPENSES OF PRIVATE MOTOR VEHICLES		-
32B	EXPENSES WITH NO SUPPORTING DOCUMENTS i.e. INVOICES, RECEIPTS (ARTICLE 9)		-
32C	PAYROLL COST FOR WHICH NO RELEVANT CONTRIBUTION WERE PAID (ARTICLE 9)		-
	OTHER		
32D	INTEREST DEDUCTION ON NEW CAPITAL OF COMPANY (NID)		-
33			-
34			-
35			-
36	TOTAL ADJUSTMENTS		-
37	TAXABLE INCOME / (LOSS) FOR THE YEAR (±)		
38	IF YOU HAVE A RULING / RULINGS DECLARE THE DATE/S OF ISSUE		
39	HAS A TRANSFER PRICING STUDY BEEN PREPARED FOR ANY BACK TO BACK ARRANGEMENTS THAT WERE IN EFFECT DURING THE YEAR (AS PER INTERPRETIVE CIRCULAR 3 - INCOME TAX);		<input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> PARTIALLY
40	HAVE YOU CLAIMED SAFE HARBOR RULES DURING THE YEAR (AS PER INTERPRETIVE CIRCULAR 3 - INCOME TAX);		<input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> PARTIALLY

PART 4 - COMPUTATION OF CORPORATE TAX

4.1 TAXABLE INCOME FOR THE YEAR	The total of column C below must be equal to the Profit / Loss in accordance with the computation of taxable income before the deduction of prior year losses and the surrendering of losses of groups.				
SOURCE OF INCOME	TAXABLE PROFIT/LOSS THAT HAS BEEN SUBJECT TO TAX OVERSEAS			C	TOTAL TAXABLE INCOME / LOSS
	A	B			
	INCOME INCLUDED IN INCOME FOR THE YEAR 4.1(C)	TAX WITHHELD / PAID ON INCOME 4.1(A)			
1 TRADE					0
2 RENTS AFTER THE DEDUCTION OF EXPENSES					0
3 ROYALTIES, PATENTS OR LICENCES					0
4 GOODWILL					0
5 SHIP MANAGEMENT					
6 PERMANENT ESTABLISHMENT OVERSEAS					0
7 ANY OTHER INCOME					0
PROFIT / LOSS FOR THE YEAR (as per PART 3.37)					
4.2 LOSSES					
1 LOSSES BROUGHT FORWARD FROM PREVIOUS YEARS					-
2 LOSSES NOT CARRIED FORWARD (including losses over 5 years)					
3 DEDUCTION FOR THE LOSS OF PERMANENT ESTABLISHMENT OVERSEAS					-
4 LOSSES SURRENDERED TO YOU FROM	T.I.C.	BALANCE SHEET DATE	€		
1					
2					
3					
				TOTAL	-
5 LOSSES SURRENDERED BY YOU TO	T.I.C.	BALANCE SHEET DATE	€		
1					
2					
3					
				TOTAL	
4.3 TAXABLE INCOME / LOSS TO BE CARRIED FORWARD					0
4.4 COMPUTATION OF TAX					TAXABLE INCOME
1 RATE OF TAX 12,5%					TAX
4.5 TAXES ALREADY PAID AND ADDITIONAL TAX					
1 INCOME OF TEMPORARY ASSESSMENT FOR YEAR (whether raised by the Department or yourselves)	0	2 TEMPORARY TAX	-	0,00	
3 ADDITIONAL TAX 10% DUE TO LOW ESTIMATION OF TEMPORARY INCOME					+
4 CREDIT CLAIMED IN RESPECT OF FOREIGN TAX (4.8.1 compulsory)					-
5 CREDIT CLAIMED IN RESPECT OF TAX PAID BY SELF ASSESSMENT					-
4.6 TAX DUE / (REFUNDABLE)					0,00
4.7					
1 GROSS LIFE INSURANCE PREMIUMS					2 TAX AT 1,5%
3 AMOUNTS WITHHELD (Note 2.3.13) THAT ARE DUE					
4.8 FOREIGN TAX RECONCILIATION					
FOREIGN TAX CLAIMED ON INCOME TAXED ON ACCRUAL BASIS :-			INCOME	OVERSEAS TAX	
1	A) IN THIS RETURN AND THE FOREIGN TAX HAS BEEN WITHHELD / PAID DURING THE YEAR				
	B) INCLUDED IN RETURN BUT FOREIGN TAX NOT YET WITHHELD / PAID				0,00
2	IN PREVIOUS RETURNS AND FOREIGN TAX NOT YET WITHHELD / PAID BEFORE 1.1.2018 - BALANCE B/F				
3	IN PREVIOUS RETURNS AND FOREIGN TAX WITHHELD / PAID DURING CURRENT YEAR (provide analysis in part 5 below)				
4	FOREIGN TAX NOT WITHHELD / PAID YET - BALANCE C/F (4.8.1B + 4.8.2 - 4.8.3)				0,00
5	FOREIGN TAX PAID / DEDUCTED DURING THE CURRENT YEAR AND CLAIMED IN PREVIOUS YEARS				
A/A	CLAIM YEAR	INCOME	TAX CLAIMED	FINAL TAX PAID	TAX DUE
1					0,00
2					
3					
4					
TOTAL					0,00

PART 5 - DEFENCE CONTRIBUTION**5.1 DECLARATION of profits subject to deemed distribution as at 31/12/2020**

5.1.1A COMPUTATION of profits subject to deemed distribution as at 31/12/2020		INCREASE €	DECREASE €
1	ACCOUNTING PROFIT(increase) / LOSS(decrease) (PART 2.2.36) LESS CORPORATION TAX	0	0
2	TRANSFER OF PROFITS TO RESERVES REQUIRED BY ANY LAW	-	-
3	CAPITAL GAINS TAX	-	-
4	REVALUATIONS OF MOVABLE AND IMMOVABLE ASSETS INCLUDED IN THE ACCOUNTING PROFIT OF THE YEAR	-	-
5	REALISED PROFITS / LOSSES WHICH HAVE BEEN CREDITED DIRECTLY TO RESERVES	-	-
6	ADDITIONAL DEPRECIATION / DIMINUTION OF MOVABLE & IMMOVABLE ASSETS INCLUDED IN THE ACCOUNTING PROFIT OF THE YEAR	-	-
7	DIVIDENDS RECEIVED FROM PROFITS THAT HAVE BEEN SUBJECT TO DEEMED DISTRIBUTION	-	-
8	ACCOUNTING PROFIT / LOSS DUE TO RESTRUCTURING (ARTICLE 3(12)) FOR YEARS 2015-2017	0	0
9	INCOME SUBJECT TO DISTRIBUTION / LOSS CARRIED FORWARD	0	0

B DEEMED PROFITS OF YEARS 2016 - 2018

Please complete the following table

1 YEAR PROFITS EARNED	2 AMOUNT SUBJECT TO DEEMED DISTRIBUTION (70% PROFITS) *1	3 DIVIDENDS PAID BY 31.12.2018 FROM THE PROFITS OF THE YEAR	4 PROFIT NOT DISTRIBUTED (COLUMNS 2 - 3)	5 % SHAREHOLDERS (INDIVIDUALS) *2	6 % SHAREHOLDERS (LEGAL PERSONS) *3	7 % SCD	8 SCD OF DEEMED DISTRIBUTION (COLUMNS (4x(5+6)x7)) *4	9 DEEMED SCD PAID (0623)	10 DEEMED SCD DUE (COLUMNS 8-9)
2016	0	0	0	0,00	0,00	@17%	0,00	0,00	0,00
2017	0								
2018	0								

*1 70% of profits, in the case of losses the whole amount of the loss (with a negative sign) and where the company did not exist or the shareholders were not tax resident in the Republic enter a zero (0).

*2 The percentage of individuals that are subject to deemed distribution as at 31/12 two years after the year profits are earned.

*3 The percentage of legal persons that are subject to deemed distribution as at 31/12 two years after the year profits are earned.

*4 To be completed when the amount in column 4 is greater than zero (0).

5.2 - COMPUTATION

DEFENCE CONTRIBUTION

A 1	DEFENCE THAT YOU WITHHELD FROM DIVIDENDS (0603) OWED AS PER NOTE 2.3.14	
2	DEFENCE THAT YOU WITHHELD FROM INTEREST (0602) OWED	
3	DEFENCE THAT YOU WITHHELD FROM RENTS (0614) OWED AS PER NOTE 2.3.18	

5.2.1 DEEMED DIVIDEND DISTRIBUTION

1	A DEEMED DISTRIBUTION FROM CAPITAL REDUCTION OR DISSOLUTION OF COMPANY	@ 17%
	B DEFENCE CONTRIBUTION PAID BY SELF ASSESSMENT	-
2	CONTRIBUTION OWED AS PER PART 5.1.1 B	

5.2.2 DIVIDEND INCOME

OVERSEAS TAX

INCOME

1	A DIVIDENDS FROM UCITS	@ 3%
	B DIVIDENDS WITHIN THE REPUBLIC	
	C DIVIDENDS FROM OUTSIDE THE REPUBLIC (per company)	
No.	ACTIVITIES. Does the company engage directly or indirectly (more than 50%) in investment activities? (Tick <input checked="" type="checkbox"/> where appropriate)	€ c
1	<input checked="" type="radio"/> YES <input type="radio"/> NO	0,00
2	<input checked="" type="radio"/> YES <input type="radio"/> NO	
3	<input checked="" type="radio"/> YES <input type="radio"/> NO	
4	<input checked="" type="radio"/> YES <input type="radio"/> NO	
2	TOTAL (INCOME column must agree with 2.2.5 less UCITS)	0,00
3	AMOUNTS NOT SUBJECT TO DEFENCE CONTRIBUTION	-
4	COMPUTATION OF DEFENCE CONTRIBUTION	0 @ 17%
5	DOUBLE TAXATION CREDIT	0,00 (4.8.1 compulsory)
6	DEFENCE CONTRIBUTION PAID BY SELF ASSESSMENT	-
7	DEFENCE CONTRIBUTION WITHHELD AT SOURCE WITHIN THE REPUBLIC (Analyse in Part 6)	-

5.2.3 INTEREST INCOME

OVERSEAS TAX

INCOME

1	FROM OVERSEAS	
2	WITHIN THE REPUBLIC	
3	WITHOUT DEDUCTION AT SOURCE	
4	COMPUTATION OF DEFENCE CONTRIBUTION	@ 30%
5	RECEIVED BY PROVIDENT FUNDS / COMPUTATION OF DEFENCE CONTRIBUTION	@ 3%
6	DOUBLE TAXATION CREDIT	(4.8.1 compulsory)
7	DEFENCE CONTRIBUTION PAID BY SELF ASSESSMENT	-
8	DEFENCE CONTRIBUTION WITHHELD AT SOURCE WITHIN THE REPUBLIC (Analyse in Part 6)	-

T.I.C.:

5.2.4 RENTAL INCOME (before the deduction of any expenses and capital allowances)	OVERSEAS TAX	INCOME		
1 DIFFERENCE IN RETNS DUE TO YOU AT THE END OF YEAR AND DUE TO YOU AT THE START OF YEAR (this amount and the total of rental income in line 5.2.4.4 must be equal to the gross rents in 2.2.7 of the profit and loss.)				
2 WITHIN THE REPUBLIC				
3 OUTSIDE THE REPUBLIC				
4 TOTAL				
5 25% DEDUCTION ON TOTAL RENTS				
6 COMPUTATION OF DEFENCE CONTRIBUTION			@ 3%	
7 DOUBLE TAXATION CREDIT		(4.8.1 compulsory)		-
8 DEFENCE CONTRIBUTION PAID BY SELF ASSESSMENT				-
9 DEFENCE CONTRIBUTION WITHHELD AT SOURCE WITHIN THE REPUBLIC (Analyse in Part 6)				-
5.3 DEFENCE CONTRIBUTION OWED TO TD / OVERPAID (cast the figures in the defence contribution column)				0,00

PART 6 - DEFENCE WITHHELD AT SOURCE BY THIRD PARTIES WITHIN THE REPUBLIC

COMPANY OR PERSON WHO ISSUED THE DIVIDEND OR PAID THE INTEREST OR PAID THE RENT			AMOUNT WITHHELD FROM	
1	2	3	4	5
NAME	T.I.C.	DIVIDEND	INTEREST	RENTS
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

PART 7 - DECLARATION

I with T.I.C.

director of the company

having full knowledge of the consequences of the law, declare that all the information included in this declaration is in accordance with:-

the books and records kept or / and the accounts that were prepared by the board of directors

the audited accounts as these were prepared by the board of directors and audited by the auditors of the company.

SIGNATURE DATE

PART 8 - AUDITORS OR/AND TAX CONSULTANTS REPORT

We, the directors of the company, with T.I.C.

Auditors and Tax consultants of the company with T.I.C.

having knowledge of the consequences of the law declare that:

1. Parts 2.1 (Balance Sheet), 2.2 (Profit and Loss) and the notes in Part 2.3, which refer to these in the Present declaration, are in agreement with

the unaudited audited accounts of the company as at DD/MM/YYYY

2. Subject to the following reservation, anything included in PART 3 (Computation of taxable income), PART 4 (Computation of corporate tax) and PART 5 (Computation of defence contribution) other than the profit / loss that is transferred from the profit and loss account has been duly checked and comply in all material respects with the circulars of the Tax Department that are listed out in the official directory form T.D.172A () of year 2018. This confirmation is issued by the auditor the tax consultant.

Having knowledge of the consequences of the Assessment and Collection of Taxes law, we confirm that, based on our audit work

we have not noted that the tax computations of the taxpayer for the year ended 31st December of the tax year **do not comply** , in all material respects with the circulars of the Tax Department.

we have noted that the tax computations of the taxpayer for the year ended 31st December of the tax year **do not comply, with the following circulars of the Tax Department:**

Reservation(State the name of the auditor of the financial statements if it differs from the Independent Tax Consultant who prepared and/or submits the return)

3. The opinion which had been expressed in the audit report of the auditor of the company was (tick in the appropriate box)

A) Without reservation - I did not disagree with the accounts	<input checked="" type="radio"/>
B) With emphasis of matter - I did not disagree with the accounts with provisos.....	<input type="radio"/>
C) With reservation There were disagreements in certain areas which do not affect the accounts.....	<input type="radio"/>
D) Disagreement - There were disagreements which affect the accounts.....	<input type="radio"/>
E) No opinion - I was unable to express an opinion.....	<input type="radio"/>
F) Not applicable - The accounts are not audited	<input type="radio"/>

SIGNATURE DATE

PART 9 - OFFENCES & FINES

OBLIGATIONS

By virtue of The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended, Legal persons are required to complete the company's Income Tax Return for the year 2018 (Form T.D.4) 2018 with the true and correct particulars and information regarding the company's income, and to submit it via the TAXISnet service at [websitehttp://taxisnet.mof.gov.cy](http://taxisnet.mof.gov.cy), **not later than 31st December 2019**

- For the purposes of this return, the completion of all the information in Part 2 is deemed to be equivalent to the submission of accounts. However, the accounts and computations may be requested by the Department at a later date and you are obliged to present them on demand. When the return is submitted via TAXISnet, the above date is extended by 3 months.
- This Return must be completed in capital letters and all amounts must be stated in Euro. Dates must be in the form DD/MM/YYYY, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared.
- The director or any other person exercising the management of a legal person is responsible for the submission of this declaration.
- It is compulsory to declare your BANK ACCOUNT IBAN/SWIFT CODE.

OFFENCES AND FINES

The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended, provides in relation to

- refusal, failure or neglect to comply with the submission of this Return by the date set by the Law,
 - any delay in the submission of a Return or statement of taxable income,
 - any delay in the submission of a Return or the payment of the tax,
 - submission of a false return in respect of income you received, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information and
 - the keeping of books and records, and the non issuance of invoices and receipts (article 30(1))
- the imposition of penalties, interest and monetary fines and upon conviction imprisonment.