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2025 Personal Income Tax Return due by 31 October 2026

The Tax Department announces that the submission of **Personal Income Tax Returns** for the **Tax Year 2025** has commenced via the TAXISnet system at https://taxisnet.mof.gov.cy.

According to the Ministerial Council Decree (K.D.P. 52/2025), **the obligation** to submit Personal Income Tax Returns for the Tax Year 2025 applies to employees, pensioners, and self-employed individuals **whose gross income** for the year 2025 **exceeds the amount of €19,500**.

Additionally, according to another Ministerial Council Decree (K.D.P. 260/2026), the **deadline for submitting** the Personal Income Tax Return for 2025, and the **payment of any due taxes without incurring interest or penalties**, is the **31st of October 2026**.

Late submission of the Personal Income Tax Return for the Tax Year 2025 incurs **a penalty of €150**, as per Article 50A(a) of the Tax Assessment and Collection Law (No. 4/1978), as amended.

Useful material and information for completing and submitting the Personal Income Tax Return is available on the Tax Department's website, www.mof.gov.cy/tax , under the icon "TAXISnet - Individual Income Tax Return 2025".

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