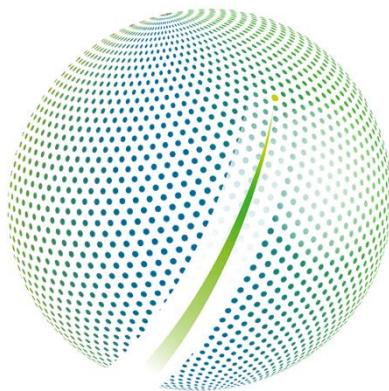


Cyprus | Tax & Legal Services | 29 January 2025



Cyprus Tax News

Monthly and Annual Employer's Declarations for withheld Taxes and Contributions (TD7) - New Submission Deadlines and important clarifications

The Cyprus Tax Authorities (CTA) have issued an [announcement](#), informing employers about their obligations in regards to the submission of **Monthly** and **Annual** Employer's Declarations for withheld Taxes and Contributions (**TD7**), as well as the new deadlines for the submission of these declarations.

Requirement to submit and important clarifications

The requirement to submit an Annual and the Monthly Employer's Declarations for Withheld Taxes and Contributions (for all months of the year), applies **only** to employers who withhold and pay Income Tax, or/and General Healthcare System Contribution (GHS), or/and are required to pay Employer Contributions to GHS on a monthly basis to the CTA.

It is clarified that to be able to proceed with the payment of withheld taxes and contributions to the Tax Department, employers must first submit the respective monthly TD7s, based on which the liabilities will be created in the Tax For All system (TFA). It is recommended that the monthly TD7s also include the individuals for whom no withholdings are made; otherwise, the details of these individuals (including their annual income) should be included, in the final monthly declaration of December.

Employers with personnel and/or officers (Directors/Secretaries) with remuneration for which **no taxes are withheld and/or contributions are payable to the CTA** (or/and Employer Contributions payable to GHS) **are required to submit an Annual Declaration and at least one (1) Monthly Employer's Declaration for withheld Taxes and Contributions.**

Companies without employees or with employees without remuneration

Companies without any employees are not required to submit any TD7s. Also, the CTA have also clarified via [FAQ](#), that for tax year **2025**, companies that only have employees without remuneration, are not required to submit any TD7s. New guidelines will be provided for the following years.

Taxpayers who have received notifications regarding the above matter and do not have an obligation to submit these Declarations, either because they have no employees or their employees receive no remuneration, are advised to disregard such notifications.

New Submission Deadlines

The relevant deadlines to submit the TD7s and pay the corresponding taxes and contributions are as follows:

- **Monthly TD7s for July 2025 - December 2025:** Due by **31 March 2026**
- **Annual TD7 for 2024:** Due **31 March 2026**
- **Annual TD7 for 2025:** Due by **31 May 2026**

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