



**K. TREPPIDES
& CO LTD**

**Direct Taxation
June Newsletter - Issue 12/2023**



Deadline for the 2022 final tax payment

We would like to bring to your attention that the statutory deadline for the payment of the final tax liability for the year 2022 is on 1st of August 2023. It is noted that the tax liability can be settled until 31st of August 2023, without any interest and penalties.

Non-payment of the final tax liability by the due date attracts penalty of 5% and monthly interest at the rate of 2.25% per annum on the outstanding amount. An additional penalty of 5% shall apply if the tax liability is not settled within one month from the deadline of submission of the tax return (form TD4) of the year 2022.

We urge you to give due consideration to the matter, so as to ensure that the payment of the relevant tax liability is made by the due date.

For any further information and/or clarifications required, please do not hesitate to contact us.



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