



**K. TREPPIDES  
& CO LTD**

**Direct Taxation**

**November Newsletter - Issue 13/2025**



***Temporary Tax 2025 – Second installment***

We would like to inform you that the deadline for the payment of the second temporary tax installment for the tax year 2025 is due on 31<sup>st</sup> of December 2025.

Revision of the original temporary tax declaration submitted in July 2025 is possible until 31 December 2025 with any revised tax amounts being equally apportioned over the two installments, thus attracting interest of 5,5% per annum on the past due installment.

You should note that:

- Non-payment on the due dates attracts interest at the rate of 5,5% per annum
- Non-payment on the due dates will also attract a monetary charge of 5%
- If the estimated income declared in 2025 is less than 75% of the final taxable income as determined by the Income Tax return submitted for the year 2025

and as per the taxable income as assessed by the Commissioner of Taxation, then any balance of tax is subject to an additional 10% charge

- Any difference between the actual tax due and the temporary tax paid for the year 2025 is payable by 1 August 2026
- Overpaid tax is refunded together with interest at the applicable official interest rate set by the Minister of Finance, as from 1 January 2026
- Under Income Tax Law, all Cyprus tax resident Companies are taxed at the rate of 12,5% on their taxable income.

**It is strongly recommended that you give due consideration to the matter, and we urge you to contact us in order to make all necessary arrangements for the filing of the returns on time and arranging for prompt payment of the relevant tax.**

For any further information required, please do not hesitate to contact us.



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