



K. TREPPIDES & CO LTD

Direct Taxation

January Newsletter - Issue 01/2026



Deadlines for settlement of taxes through self-assessment

We would like to inform you of the following deadlines for the settlement of taxes due in relation to rental income, dividends and passive interest income:

	Deadline
Special defence contribution (SDC) on gross rental income received by Cyprus tax resident companies and Cyprus domiciled tax resident individuals during the period 01/07/2025 – 31/12/2025, if such tax is not withheld by the tenant.	31 January 2026
General Healthcare System contributions on gross rental income received from sources within or outside Cyprus by Cyprus tax resident individuals (both domiciled and non-	31 January 2026

domiciled) during the period 01/07/2025 – 31/12/2025, if such contributions were not withheld by the tenant.	
General Healthcare System contributions on gross rental income received during the period 01/07/2025 – 31/12/2025 from properties located within the Republic by non-Cyprus tax resident individuals, if such contributions were not withheld by the tenant.	31 January 2026
Special defence contribution (SDC) on dividends and passive interest received (from foreign sources) by Cyprus domiciled tax resident individuals, and under certain conditions by Cyprus tax resident companies, during the period 01/07/2025 – 31/12/2025.	31 January 2026
General Healthcare System contributions on dividends and passive interest (from foreign sources) received by Cyprus tax resident individuals (both domiciled and non-domiciled) during the period 01/07/2025 – 31/12/2025.	31 January 2026

In case the above tax liabilities are not settled by the due dates, penalties and interest will be imposed on the amounts due.

Our experienced tax team is available to assist you with the calculation of your tax liabilities, preparation and submission of tax returns, and the settlement of tax

payments or any related matters. Should you require guidance or tailored tax advice, we encourage you to contact us to discuss how we can support you.



Nicosia

Treppides Tower
9 Kafkasou Street
Aglantzia, Nicosia, CY 2112
Cyprus
P.O.Box 27142, CY1642

Tel: +357 22 678944
Fax: +357 22 681887
Web: www.treppides.com

Limassol

38 Andrea Kariolou Street
Ayios Athanasios
Limassol, CY 4102
Cyprus

Tel: +357 25 822722
Fax: +357 25 822723
Web: www.treppides.com

London

Treppides Advisers Ltd
Knightsbridge
7 Milner Street
London, SW3 2QA
United Kingdom

Tel: +44 20 584 9136
Web:

Malta

Finanz Audit Ltd
Level 1, Somnium
Tower Road, Swatar
Birkirkara, BKR 4012
Malta

Tel: +356 2010 8061

www.treppidesadvisers.co.uk

Email:

info@treppidesadvisers.co.uk

Web: www.finanz-audit.com

Email: info@finanz-audit.com

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K. Treppides & Co Limited - Client List

Our mailing address is:

K. Treppides & Co Ltd

Treppides Tower 9 Kafkasou Aglatzia

Nicosia 2112

Cyprus

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