



**K. TREPPIDES
& CO LTD**

Direct Taxation

June Newsletter - Issue 09/2023



**Deadline 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 01/01/2023 – 30/06/2023, if such tax is not withheld by the tenant	30 June 2023
General Healthcare System contributions on gross rental income received from sources within or outside Cyprus by Cyprus tax resident individuals (both domiciled and non-domiciled) during the period	30 June 2023

01/01/2023 – 30/06/2023, if such contributions were not withheld by the tenant	
General Healthcare System contributions on gross rental income received during the period 01/01/2023 – 30/06/2023 from properties located within the Republic by non-Cyprus tax resident individuals, if such contributions were not withheld by the tenant	30 June 2023
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 01/01/2023 – 30/06/2023	31 July 2023 (statutory deadline is 30 June 2023 but in practice the deadline is 31 July 2023)
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 01/01/2023 – 30/06/2023	31 July 2023 (statutory deadline is 30 June 2023 but in practice the deadline is 31 July 2023)

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

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



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