



***Direct Taxation
April Newsletter
Issue 03 /2018***

Electronic payment of taxes

We would like to inform you that as from the 1st June 2018 the payment of the below mentioned taxes to the Cyprus Tax Department, whether imposed through an assessment issued by the Cyprus Tax Department or through a self-assessment of the taxpayer, and which do not bear interest and penalties, will be made only electronically through JCCsmart.

- *Reduction in salaries and wages of the broader Public Sector*
- *Provisional Income Tax of Physical and Legal Persons*
- *Income Tax self-assessment of Physical and Legal Persons*
- *Income Tax assessment (without penalties)*
- *Special Contribution for Defence withheld on interest*
- *Special Contribution for Defence withheld on dividends*
- *Special Contribution for Defence withheld on rents*

- *Special Contribution for Defence on rents received without deduction at source*
- *Special Contribution for Defence on interest received without deduction at source*
- *Special Contribution for Defence on dividends received without deduction at source*
- *Special Contribution for Defence withheld on deemed dividends*

It is noted that only taxes which carry interest and penalties or which constitute payment of provisional tax based on a revised temporary tax declaration will be paid at the Local District Tax Offices.

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