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TAX CALENDAR 2015

	31-Jan	28-Feb	31-Mar	30-Apr	31-May	30-Jun	31-Jul	01-Aug	31-Aug	30-Sep	31-Oct	30-Nov	31-Dec
Payment of tax deducted from employees salary (PAYE) in the preceding month													
Payment of SDC witheld on payments of dividends, interest or rents made to tax residents in the preceeding month													
Payment of tax witheld in the preceding month on payments to non-Cyprus residents													
Payment of social insurance contributions witheld on employees' remuneration in the preceding month													
Submission of declaration of deemed dividend distribution (IR 623) for the tax year 2012													
Electronic submission of the 2013 corporation tax return (IR4) for accounting periods ending on 31 December 2013													
Electronic submission of the 2013 income tax return (IR.1) of physical persons preparing audited financial statements													
Payment of premium tax for life insurance companies - first instalment for 2015													
Payment of special contribution for defence for the first six months of 2015 on rents and on dividends or interest from sources outside Cyprus													
Payment of 2014 annual fee (€350) to the Registrar of Companies													
Payment of 2014 final corporation tax under the self-assessment method by individuals (excluding those individuals preparing audited financial statements)													
Electronic submission of the 2014 employers' return (Form IR7)													
Submission of the 2015 provisional tax return and payment of the first instalment													
Manual / Electronic submission of the 2014 personal tax returns (IR.1) by salaried individuals whose gross income exceeds €19.500 for the tax year 2014				Manual			Electronic						
Payment of 2014 final corporation tax under the self-assessment method by companies and individuals preparing audited financial statements													
Payment of premium tax for life insurance companies - second instalment for 2015													
Manual / Electronic submission of 2014 personal tax returns (IR.1) of individuals not required to prepare audited financial statements but whose incomes include income from a trade/business, rents, dividends, interest, royalties or income relating to trading goodwill (if their gross income exceeds €19.500)						Manual				Electronic			
Payment of immovable property tax for 2015													
Payment of provisional tax - second and last instalment for 2015													
Payment of special contribution for defence for the last six months of 2015 on rents and on dividends or interest from sources outside Cyprus													
Payment of premium tax for life insurance companies - third and last instalment for 2015													