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TAX CALENDAR 2018

TAX GALLIDAR 2010													
	31-Jan	29-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 preceding 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 (TD 623) for the tax year 2015													
Electronic submission of the 2016 corporation tax return (TD4) for accounting periods ending on 31 December 2016													
Electronic submission of the 2016 income tax return (TD1) of physical persons preparing audited financial statements													
Payment of premium tax for life insurance companies - first instalment for 2018 (TD199)													
Payment of special contribution for defence for the first six months of 2018 on rents and on dividends or interest from sources outside Cyprus (TD601)													
• Payment of 2018 annual fee (€350) to the Registrar of Companies													
Payment of 2017 final corporation tax under the self-assessment method by individuals (excluding those individuals preparing audited financial statements)													
Electronic submission of the 2017 employers' return (TD7)													
Submission of the 2018 provisional tax return (TD5, TD6) and payment of the first instalment													
Electronic submission of the 2017 personal tax returns (TD1) by salaried individuals whose gross income exceeds €19.500 for the tax year 2017													
Payment of 2017 final corporation tax under the self-assessment method (TD158) by companies and individuals preparing audited financial statements													
Payment of premium tax for life insurance companies - second instalment for 2018 (TD199)													
Electronic submission of 2017 personal tax returns (TD1) 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)													
Payment of provisional tax - second and last instalment for 2018 (TD5, TD6)													
Payment of special contribution for defence for the last six months of 2018 on rents and on dividends or interest from sources outside Cyprus (TD601)													
Payment of premium tax for life insurance companies - third and last instalment for 2018 (TD199)													