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# TAX CALENDAR 2019

| | 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' salaries (PAYE) in the preceding month | ■ | ■ | ■ | ■ | ■ | ■ | ■ | | ■ | ■ | ■ | ■ | ■ |
| • Payment of special defence contribution (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 (TD 623) for the tax year 2016 | ■ | | | | | | | | | | | | |
| • Electronic submission of the 2017 corporation tax return (TD4) for accounting periods ending on 31 December 2017 | | | ■ | | | | | | | | | | |
| • Electronic submission of the 2017 income tax return (TD1) of physical persons preparing audited financial statements | | | ■ | | | | | | | | | | |
| • Payment of premium tax for life insurance companies - first instalment for 2019 (TD199) | | | | ■ | | | | | | | | | |
| • Payment of SDC for the first six months of 2019 on rents and on dividends or interest from sources outside Cyprus (TD601) | | | | | | ■ | | | | | | | |
| • Payment of 2019 annual fee (€350) to the Registrar of Companies | | | | | | ■ | | | | | | | |
| • Payment of 2018 final income tax under the self-assessment method by individuals (excluding those individuals preparing audited financial statements) | | | | | | ■ | | | | | | | |
| • Electronic submission of the 2018 employers' return (TD7) | | | | | | | ■ | | | | | | |
| • Submission of the 2019 provisional tax return (TD5, TD6) and payment of the first instalment | | | | | | | ■ | | | | | | |
| • Electronic submission of the 2018 personal tax returns (TD1) by salaried individuals whose gross income exceeds €19.500 for the tax year 2018 | | | | | | | ■ | | | | | | |
| • Payment of 2018 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 2019 (TD199) | | | | | | | | | ■ | | | | |
| • Electronic submission of 2018 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 2019 (TD5, TD6) | | | | | | | | | | | | | ■ |
| • Payment of SDC for the last six months of 2019 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 2019 (TD199) | | | | | | | | | | | | | ■ |