KPMG

Tax Card 2025

April 2025

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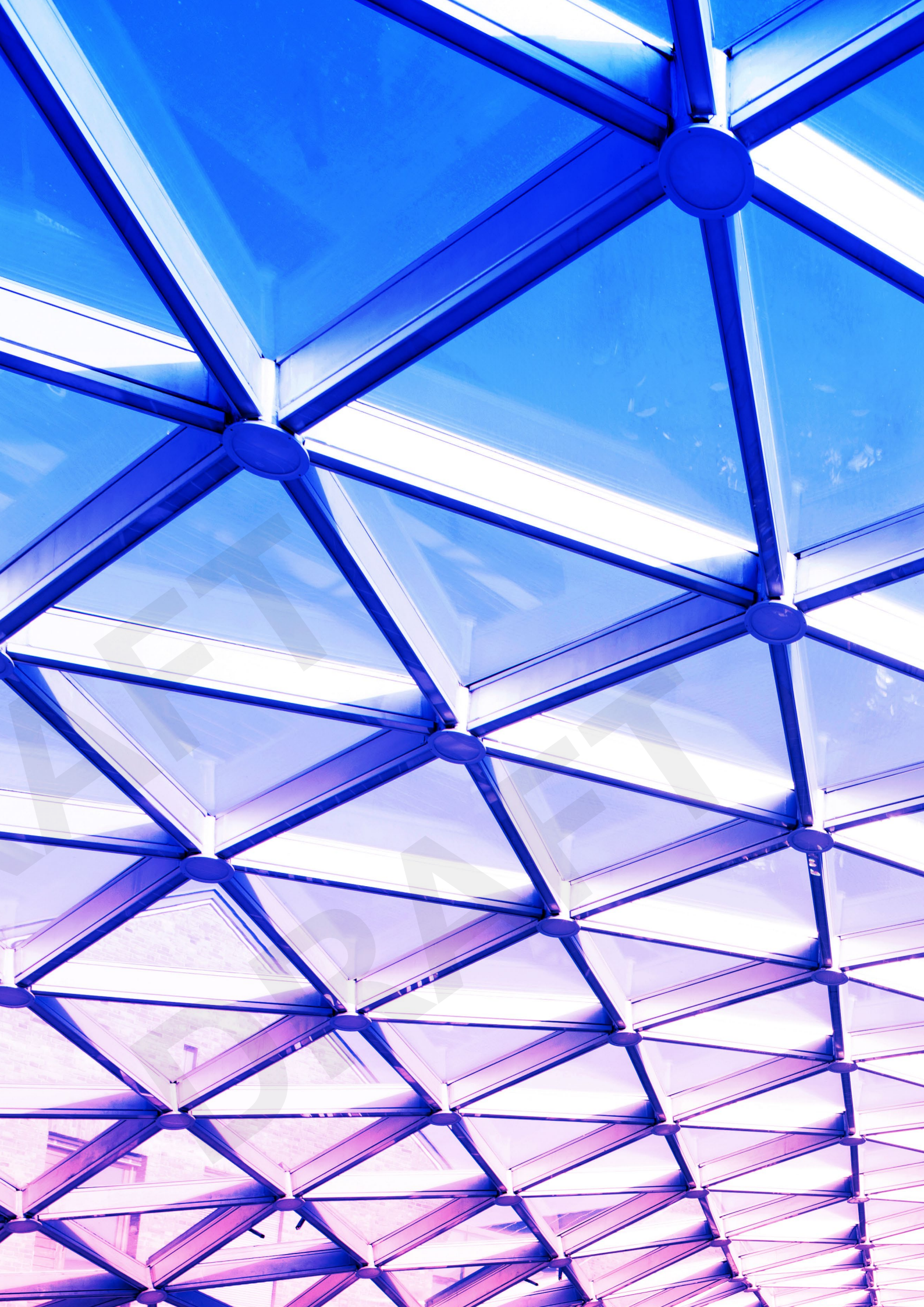

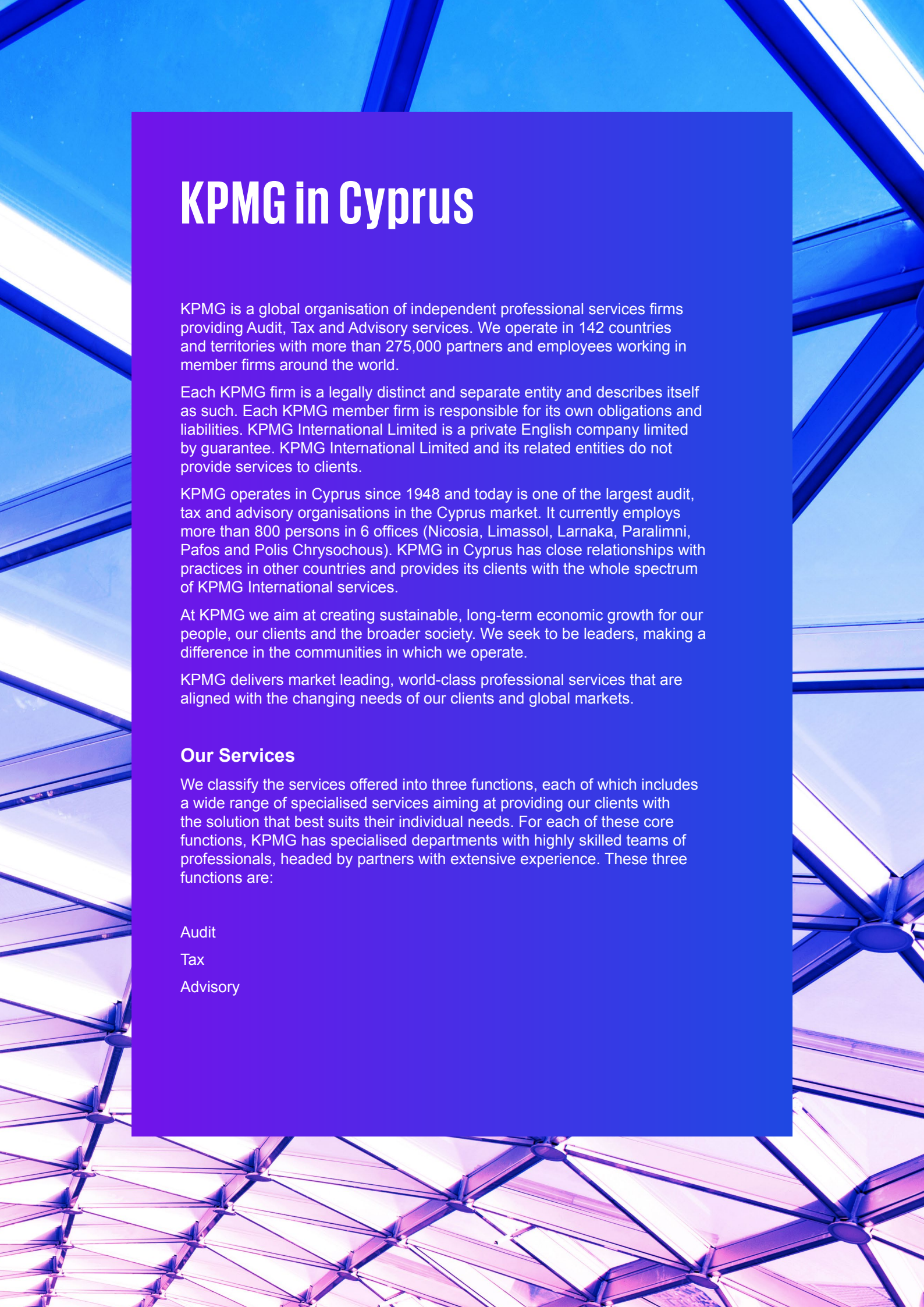

KPMG in Cyprus

KPMG is a global organisation of independent professional services firms providing Audit, Tax and Advisory services. We operate in 142 countries and territories with more than 275,000 partners and employees working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. Each KPMG member firm is responsible for its own obligations and liabilities. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

KPMG operates in Cyprus since 1948 and today is one of the largest audit, tax and advisory organisations in the Cyprus market. It currently employs more than 800 persons in 6 offices (Nicosia, Limassol, Larnaka, Paralimni, Pafos and Polis Chrysochous). KPMG in Cyprus has close relationships with practices in other countries and provides its clients with the whole spectrum of KPMG International services.

At KPMG we aim at creating sustainable, long-term economic growth for our people, our clients and the broader society. We seek to be leaders, making a difference in the communities in which we operate.

KPMG delivers market leading, world-class professional services that are aligned with the changing needs of our clients and global markets.

Our Services

We classify the services offered into three functions, each of which includes a wide range of specialised services aiming at providing our clients with the solution that best suits their individual needs. For each of these core functions, KPMG has specialised departments with highly skilled teams of professionals, headed by partners with extensive experience. These three functions are:

Audit

Tax

Advisory

01. Personal Income Tax

1.1 Tax Rates

Chargeable Income €	Tax Rate %	Tax Amount €	Cumulative Tax €
0-19.500	0	—	—
19.501-28.000	20	1.700	1.700
28.001-36.300	25	2.075	3.775
36.301-60.000	30	7.110	10.885
Over 60.000	35		

1.2 Tax Exemptions

Interest income.	100%
Dividend income.	100%
Profits from the sale of securities.	100%
Remuneration from salaried services rendered outside the Republic to a permanent establishment or to a foreign employer for more than 90 days in a tax year.	100%
Rental Income from buildings in respect of which there is a Preservation Order.*	100%
Capital payments from life insurance plans* or approved provident funds.	100%
Foreign pensions (special tax rate 5%).**	€3.420
Widows pension up to €19.500. ***	100%
Profits from a permanent establishment abroad.*	100%
Remuneration from employment in the Republic commencing from 1.1.2022 until 25.7.2022, by an individual who was not resident in the Republic before the commencement of employment (applicable for 5 years, beginning from the 1st of January of the year following the year of employment). Remuneration from first employment in the Republic commencing from 26.7.2022 until 31.12.2027, by an individual who for 3 consecutive years, immediately before commencement of employment in the Republic, was employed outside the Republic by a non-tax resident employer (applicable for 7 years, beginning from the tax year following the year of employment)*.	20% of remuneration or €8.550 (the lower)
Remuneration from employment in the Republic commencing from 1.1.2012 until 25.7.2022, by an individual who was not resident in the Republic before the commencement of employment (applicable for 10 years for emoluments exceeding €100.000 p.a., beginning from the year of employment)*.	50%
Remuneration from employment in the Republic commencing from 1.1.2022, by an individual who was not resident in the Republic for 15 consecutive years immediately before commencement of first employment (applicable for 17 years for emoluments exceeding €55.000 p.a., beginning from the year of first employment)*. There are transitional provisions from 1.1.2022 and up until the completion of 17 consecutive tax years from the year in which the individual commenced first employment in the Republic if the individual was not resident in the Republic for a period of 15 consecutive years immediately before commencement of first employment. There are special provisions for first employment from 1.1.2022 to 29.6.2023.	50%

** Under certain conditions.*
*** Annual Election*
****Over €19.500 special tax rate 20%.*

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1.3 Tax Deductions

Annual life insurance premiums (<7% of insured amount), Social Insurance Contributions, Provident and Pension Fund contributions, contributions to Medical Funds*, contributions to equivalent foreign funds** and contributions to the General Healthcare System.	Restricted to 1/5 of the taxable income before deduction of these allowances
Subscriptions to trade unions and professional bodies.	100%
Rental Income.	20% of gross rental income before interest and wear and tear allowance
Contributions and donations to approved charities (with receipts).	100%
Losses of current and previous five years (only with audited financial statements).	100%
Investment in innovative small and medium-sized enterprise (SME).**(in effect until 31/12/2026)	Up to 50% of taxable income (maximum annual deduction of €150.000)
Expenditure for a building in respect of which there is in force a Preservation Order.	EUR € — Per m² 1.400 — 1 - 300 1.300 — 301 - 1.000 1.000 — 1.001 - over

**Maximum 2% of remuneration.*
*** Under certain conditions.*

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01. Personal Income Tax

1.4 Tax assessed on Directors' and Shareholders' Loans

Whenever a company grants a loan or other financial facility to its directors or shareholders (and up to their 2nd degree relatives) who are physical persons, the recipient is deemed to have a monthly benefit of 9% p.a. calculated on a monthly basis.
The tax on such benefit is assessed and collected via the PAYE system for emoluments.

1.5 Child Allowance for 2025

Family Income* €	Family with 1 child €	Family with 2 children (per child) €	Family with 3 children (per child) €	Family with 4 or more children (per child) €
0 - 19.500	599	718,18	1.317,18	2.111,17
19.501 - 39.000	535,84	655,02	1.254,02	1.922,29
39.001 - 49.000	478,79	478,79	957,58	1.588,15
49.001- 59.000**	—	434,98	869,97	1.430,25

** Based on 2024 family income.*
*** The amount of €59.000 is increased by €5.000 per child, for a family with more than 2 children.*

The child allowance will not be granted if the total value, at market values, of the family's assets (immovable property, shares, bonds, securities, deposits) exceeds €1.200.000.

1.6 Submission of Tax Returns

Individuals with gross income falling under section 5 of the Income Tax Law are obliged to file an income tax return (unless otherwise exempt under a decree). Individuals with gross income not in excess of €19.500 are exempt from the obligation of filing a tax return for the year 2025.
Sole proprietors with an annual turnover of more than €70.000 are obliged to prepare audited /financial statements under review (under certain conditions).
The income tax return of an individual is submitted electronically through Taxisnet.

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02. Corporation Tax

2.1 Tax Rates

Companies and Semi Governmental Organisations.	12.5%

2.2 Tax Exemptions

Interest income not accruing from or not closely connected with the ordinary activities of the business.	100%
Income from dividends.*	100%
Profits from sale of securities.	100%
Capital gains from the sale of IP assets.	100%
Profits of a permanent establishment abroad.**	100%
Forex gains (other than FOREX gains arising from trade and related derivatives).	100%

**As of 1.1.2016, dividends will only be exempt to the extent that these are not tax deductible by the paying company.*
*** Under certain conditions.*

2.3 Tax Deductions

Expenditure incurred wholly and exclusively for the production of income.	100%
Subscriptions and donations to approved charities (with receipts).	100%
Employer's contributions.*	100%
Expenses for business entertainment.	1% of gross income with a maximum amount of €17.086
Net royalty income arising from intangible assets.*	Up to 80%
Amortisation of the cost of acquisition or development of intangible assets.	Lower of 20 years or useful life of IP asset
Interest expense incurred for the acquisition, after 1.1.2012, of the share capital of a subsidiary company when the participation in the subsidiary is 100%, directly or indirectly, and provided that the subsidiary does not own any assets that are not used in the business.	100%
Notional interest deduction on new equity (fully paid share capital and share premium) introduced in the business on or after the 1st of January 2015. It is calculated by multiplying the new equity with a reference interest rate. The reference interest rate is the yield of the 10-year Governmental bond of the country in which the new equity is invested, increased by 5% applicable from January 1st, 2020. The bond yield is the one applicable as of the 31st of December of the year preceding the tax year.	Up to 80% of taxable profit arising from new equity

**Under conditions*

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02. Corporation Tax

2.4 Annual Wear and Tear Allowance *

Buildings	%
Commercial buildings and apartments.	3
Industrial, agricultural and hotel buildings.	4
Plant and machinery	**%**
Machinery.	10
Furniture and fittings.	10
Computer hardware and operating systems.	20
Application software.	33 ⅓
Application software up to a cost of EUR €1.708.	100
Commercial vehicles.	20
Tools.	33 ⅓
Boreholes.	10
Agricultural machinery.	15
Boats	**%**
New cargo vessels.	8
New passenger vessels.	6
Sailing vessels.	4 ½
Motor launches.	12 ½
Used vessels.	useful life

** Increased allowances are granted as tax incentives for energy upgrade, for capital expenditure incurred in the years 2023-2026 (under certain conditions).*

2.5 Tax Incentives

Current year tax losses of a company can be set-off against the taxable profits of another company within the same tax year, provided that both companies are members of the same group for the whole tax year. *
Current year tax losses which cannot be utilised can be carried forward for a period of 5 years, commencing from the end of the year to which those losses relate.
Reorganisations of companies carried out in accordance with the provisions of the Income Tax Law are tax neutral. *
Investment in innovative small and medium enterprise (SME): deduction of 30% of cost incurred (capped at €150.000 per year). The portion of investment not claimed in a tax year, can be carried forward and claimed in the next 5 years, subject to the annual capped amount (applicable until 31/12/2026).*

** Under certain conditions.*

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03. Social Insurance

3.1. Rates

Employer contribution.	8,8%*
Employee contribution.	8,8%*
Self - employed contribution.	16,6%*

** Restricted to the maximum level of annual income as per 3.2 below.*

3.2 Maximum Level of Income

	Monthly €	Per annum €
Weekly employees.	1.281	66.612
Monthly employees.	5.551	66.612

3.3 Other Employer's Contributions

	Employer's contribution
Social Cohesion Fund.	2%
Redundancy Fund.*	1,2%
Human Resource Development Fund.*	0,5%
Holiday Fund.*	8%

** Restricted to the maximum level of income as per 3.2 above.*

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04. General Healthcare System (GHS)

Contributions relating to the General Healthcare System (GHS) for the year 2025 are as follows:

	Contributions
Employee	2,65%
Employer	2,90%
Self- Employed	4,00%
Pensioner	2,65%
Person who holds or exercises an office	2,65%
The Government or any physical or legal person who is responsible for paying the emoluments of any person who holds or exercises an office	2,90%
Person earning income (e.g. rent, dividends, interest etc)	2,65%
The Republic's Consolidated Fund	4,70%

** Contributions are capped annually at €180.000 of salaries, pensions and other income.*

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05. Capital Gains Tax

The gain arising after the deduction from sale proceeds, of the value of the property as at 1.1.1980 or the cost of acquisition after 1.1.1980 adjusted for inflation, is taxed at the rate of 20%.

Lifetime exemptions applicable to individuals for gains from the sale of immovable property are as follows:

	Gain up to €*
Any disposal of immovable property.	17.086
Disposal of agricultural land.	25.629
Disposal of private residence.**	85.430

** Capital gains tax is only imposed on the sale of immovable property situated in Cyprus.*
*** Under certain conditions.*

6. Land Transfer Fees

Tax Rate

Value €	Tax rate %	Transfer fees €	Cumulative €
Up to 85.000	3	2.550	2.550*
85.001 -170.000	5	4.250	6.800*
Over 170.000	8		

** No transfer fees are paid in the event of an immovable property transferred that is subject to VAT. In the event where the transfer is not subject to VAT, land transfer fees are reduced by 50%.*

Note: No transfer fees apply in the case of companies' reorganisations.

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07. Stamp Duty

Cyprus stamp duty is levied only on ‘documents’ (i.e. written agreements/contracts) concerning assets situated in Cyprus and transactions or matters that will be carried out in Cyprus.

The stamp duty on agreements with a fixed value is levied as follows:

Value of contract	Stamp Duty
≤ €5.000	0%
€5.001 ≤ €170.000	0,15%
≥ €170.001	0,20% but capped at €20.000

08. Immovable Property Tax

Immovable property tax has been abolished from the 1st of January2017.

09. Central Agency for the Equal Weight Sharing of Burden

A levy of 0,40% is imposed on the sale price of immovable property for which a general valuation has been determined by the Department of Lands and Surveys.
In the case of sale of a company’s shares which directly or indirectly owns immovable property, the 0,40% levy is imposed on the latest general valuation of the immovable property as this is determined by the Department of Lands and Surveys, that corresponds to the shares being sold. The sale of a company’s shares that is listed in a recognised Stock Exchange is exempt.
The 0,40% levy is payable by the seller upon transfer of the immovable property/shares.
The above are applicable from 18/11/2022. There are different provisions for the imposition of the 0,40% levy during the period 22/2/2021-18/11/2022.

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10. Tax Calendar

The most important dates of 2025 for tax purposes are as follows:

	31/1	31/3	31/5	30/6	31/7	1/8	31/12
Payment of Special Contribution for the Defence for deemed dividend distribution purposes (2022 profits).	✓						
Submission of the 2023 corporate tax return.*		✓					
Submission of 2024 personal tax return of employees not preparing accounts and payment of outstanding tax.					✓		
Submission of personal income tax return and payment of final tax for the year 2024 of self-employed individuals not preparing audited accounts.					✓		
Submission by employers of total payroll for the year 2024 (Form TD7).			✓				
Payment of first/second installment of provisional tax 2025.					✓		✓
Last day for submission of revised temporary tax for 2025.							✓
Payment of final tax of 2024 with self-assessment for individuals and companies that prepare audited accounts.						✓	
Payment of Special Contribution for the Defence for the first/ second semester of 2025 on rents, dividends and interest from sources outside the Republic.				✓			✓
Payment of Special Contribution for the Defence witheld on payments of rents made by companies, partneships, the State or local authorities, to Cypriot tax residents.				✓			✓
Payment of Special Contribution for the Defence witheld on payments of dividend and interest.	End of the following month.						
Payment of tax withheld from employee's salary (PAYE).	End of the following month.						
Payment of tax withheld on payments made to non-Cypriot tax residents.	End of the following month.						
Charges: If the above mentioned deadlines are not adhered to, interest at the rate of 5,5% per annum (from 1/1/2025) as well as a penalty is imposed depending on the circumstances.							

** Extended to 30.11.2025 for companies that have an obligation to submit the Summary Information Table. No penalties will be imposed if filing of the tax return for 2023, for companies that do not have an obligation to submit the Summary Information Table, is done by 30.06.2025.*

Deadline for the submission of 2022 corporate tax return has been extended to 28.02.2025 for companies that have an obligation to submit the Summary Information Table. No penalties will be imposed if filing of the tax return for 2022 is done by 31.5.2025.

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11. Special Contribution for the Defence Fund

Type of income:	Rates
Interest income earned from sources within and outside the Republic.	17% (from 1.1.2024)
Interest income from Cyprus Republic development bonds and saving certificates, corporate bonds listed in a recognised stock exchange, debentures or bonds issued by a local authority or state organisation that are listed in a recognised stock exchange.	3%
Interest received by provident funds.	3%
Rental income (minus 25%).	3%
Foreign dividend income (exempted under certain conditions only for legal entities).	17%
Additionally for individuals only:	**Rates**
Interest when total income does not exceed €12.000.	3%

- *From the 16th of July 2015 there is no Special Defence Contribution for individuals who are Cyprus Tax Residents but are not domiciled in Cyprus.*
- *From 31st of December 2022, Cyprus applies withholding tax on certain outbound payments of dividends (at the rate of 17%) and interest (at the rate of 30% / 17%) if the recipient is a company featured in the EU list of non-cooperative jurisdictions.*

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12. Value Added Tax (VAT)

12.1 VAT Rates

Standard VAT rate.	19%
Reduced VAT rate (catering services, restaurant services, accommodation in hotels, tourist accommodation and similar establishments, etc.)	9%
Reduced VAT rate (medicine, foodstuff, supplies of liquid gas (LPG) in cylinders, renovation and repair services of private residencies under conditions, transport of passengers with urban and rural buses, etc.).	5%
Reduced VAT rate (books, newspapers and magazines, including electronic publications and audio books for people with disabilities, special lifting devices for people with disabilities, wheelchair carriages, medical devices, street cleaning waste collection and waste treatment services, provided by non-governmental entities, waste collection and waste treatment services provided by non-governmental entities, wastewater disposal and treatment and emptying of septic and industrial tanks and admission to theatres, concerts and similar cultural events and facilities).	3%
Zero VAT rate (export of goods, supply, leasing of high sea navigation vessels and aircraft, etc.). Temporary application of the zero VAT rate on specific products from 4/11/2024 until 31/12/2025.	0%

12.2 Special VAT Consessions / Reliefs

VAT relief on the importation of certain categories of aircraft (covering small aircraft for business use).
Reduced VAT (5%) on the sale or construction of new residential properties (subject to conditions) to both EU and non-EU beneficiaries (to be used by the beneficiary as main place of residence).

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12. Value Added Tax (VAT)

12.3 Compulsory registration with the Cyprus VAT Register

Cases of compulsory registration	Registration threshold
Supply of goods and services within the Republic.	€15.600
Supply of goods and services to persons established in other Member States, where they do not hold a valid VAT number.	€15.600
Dispatch of goods and provision of services to persons established in other Member States, where they hold a valid VAT number. Immediate liability to register with the VIES system.	N/A
Acquisition of services from non Cypriot suppliers – Also applies for holding companies when involved in economic activities, e.g. provision of loans.	€15.600
Acquisition of goods in the Republic from VAT registered entities established in other Member States by Cypriot taxable persons or organisations, including those involved in exempt activities, such as educational institutions, hospitals, etc.	€10.251,61
Distance sales of goods from persons established in other Member States to individuals or non-VAT registered persons within the Republic.	New rules for OSS apply
Acquisition of goods from other MS by holding companies	€10.251,61
Supply of telecommunication, television, radio broadcasting and electronically supplied services to non-taxable persons established in other Member States (Mini One Stop Scheme effective since 1/1/2015. As of 1/7/2021 it will be extended to One Stop Shop).	€10.000
Accountability of VAT under the reverse charge procedure by the customer regarding the supply in the Republic of services or services with goods in the building industry (Article 11B).	€15.600
Accountability of VAT under the reverse charge procedure by the customer regarding the supply of used and/or scrap metals in the Republic (Article 11C).	€15.600
Liability by licensed financial institutions to account for VAT when taxable immovable property is transferred to them with in the scope of loan restructuring or settlement (Article 11D).	€15.600
Accountability of VAT under the reverse charge procedure by the customer regarding the supply of electronic devices in the Republic (Article 11E) - Effective as of 1/10/2020.	€15.600
Accountability of VAT under the reverse charge procedure by the customer regarding the supply of raw and semi-furnished precious metals (Article 11st) - Effective as of 7/10/2022.	€15.600
Taxable supplies in the Republic by non-established persons	N/A

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12. Value Added Tax (VAT)

12.4 Liabilities after registration with the Cyprus VAT Register

Type of liability	Clarifying comments
Submission of VAT Returns.	Per month or per quarter electronically via TaxisNet system.
Issue of VAT invoices.	In relation to taxable supplies of goods or services to taxable persons in the Republic and/or to any EU established persons.
Issue of legal receipts.	To individuals or non-VAT registered persons for the taxable supply of goods or the provision of services with effect from 16/1/2012.
VIES statement (monthly).	For dispatches of goods with destination to other Member States, for the provision of services to persons established in other Member States and for triangular trade, provided that the counterparty holds a valid VAT number. No registration threshold exists.
INTRASTAT declaration for dispatches (monthly).	For dispatch of goods to other Member States. The registration threshold for 2025 is €75.000.
INTRASTAT declaration for arrivals (monthly).	For acquisition of goods from other Member States. The registration threshold for 2025 is €350.000.
Deregistration from the Cyprus VAT Register.	Within 60 days from termination of trading operations.

12.5 Penalties for non-compliance

Non-compliance cases	Fine/Penalty
Failure to register with the Cyprus VAT Register.	€85/month
Delayed VAT return submission. (effective from 20/8/20)	€100/VAT return
Delayed payment of output VAT.	10% one-off penalty
Delayed payment of output VAT.	5,5% annual interest
Delayed registration with the VIES system.	€50/VIES statement
Delayed submission of VIES statement.	€50/VIES statement
Delayed correction of VIES statement.	€15/VIES statement
Failure to submit VIES statements - Criminal offence.	Penalty up to €850
Delayed registration with the INTRASTAT system.	€15/INTRASTAT declaration
Delayed submission of INTRASTAT declarations.	€15/INTRASTAT declaration
Delayed correction of INTRASTAT declaration.	€15/INTRASTAT declaration
Failure to submit INTRASTAT declarations - Criminal offence.	Fine up to €2.562
Delayed deregistration from the Cyprus VAT Register.	€85 one-off penalty
Refusal, omission, delay, negligence in the settlement of any VAT amounts due.	• Encumbrance on immovable property • Freezing and confiscation of funds in bank accounts • Confiscation of movable property
Failure to apply the reverse charge provisions. (effective as of 1/7/2021)	€200/VAT return with maximum penalty of €4.000

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