

21 Φεβρουαρίου, 2005

Προς όλο το Προσωπικό του ΤΕΠ

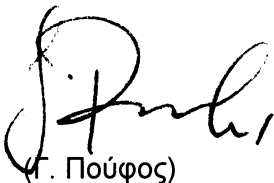
Θέμα : Παρακράτηση Έκτακτης Εισφοράς για την Άμυνα

Αναφέρομαι στην εγκυκλίο με αρ. 2004/10 και ημερομηνία 30.8.2004, με την οποία σας κοινοποιήθηκαν τα έντυπα που ετοιμάστηκαν για σκοπούς εφαρμογής των προνοιών του περί Εκτάκτου Εισφοράς για την Άμυνα της Δημοκρατίας Νόμου αρ. 117(I) του 2002 και με την παρούσα σας επισυνάπτω την αγγλική έκδοση των ίδιων εντύπων, τα οποία είναι:-

- α) Declaration for exemption form the deduction of Defence Contribution on dividends
 - Form (I.R. 42 A)2005
- β) Questionnaire for ascertaining whether the conditions relating to the term "Non Cyprus resident" are met for the year
 - Form (I.R.42 Q A)2005
- γ) Statement showing Special Defence Contribution deducted from dividends
 - Form (I.R.61AMA)2005 και
- δ) Παρακράτηση Έκτακτης Εισφοράς για την Άμυνα από Χρηματοπιστωτικούς Οργανισμούς.
 - Έντυπο (Ε.Πρ. 602 τραπ.-μ)2005

Το νέο αυτό έντυπο θα συμπληρώνεται από τους Χρηματοπιστωτικούς Οργανισμούς για σκοπούς παρακράτησης Έκτακτης Αμυντικής Εισφοράς από τους τόκους που πληρώνονται ή πιστώνονται κάθε μήνα.

Παρακαλώ όπως τα πιο πάνω έντυπα τεθούν σε άμεση χρήση.



(Γ. Πούφος)
Διευθυντής
Τμήματος Εσωτερικών Προσόδων

- Κοιν. : - Γενικό Ελεγκτή της Δημοκρατίας
- Γενικό Διευθυντή Υπουργείου Οικονομικών
 - Πρόεδρο Εφοριακού Συμβουλίου
 - Σύνδεσμο Εγκεκριμένων Λογιστών Κύπρου (ΣΕΛΚ)
 - Σύνδεσμο Εγκεκριμένων Λογιστών Αμερικής (CPA)
 - Σύνδεσμο Πτυχιούχων Εγκεκριμένων Λογιστών Κύπρου
 - The Institute of Financial Accountants
 - Σύνδεσμο Ανεξαρτήτων Λογιστών
 - Σύνδεσμο Εμπορικών Τραπεζών Κύπρου

DECLARATION FOR EXEMPTION FROM THE DEDUCTION OF DEFENCE CONTRIBUTION ON DIVIDENDS

(Section 3(2)(a) and 3(3) of the Special Contribution for the Defence of the Republic Law No.117(I) / 2002)

Before completing this Declaration, please read the notes on page 2.

A. DETAILS OF COMPANY PAYING THE DIVIDEND
1. Name:
2. Address:
3. Taxpayer Identification Code/ Registration No:

B. DETAILS OF SHAREHOLDER BENEFICIALLY ENTITLED TO DIVIDEND
<p>- If more than two persons are beneficially entitled to the dividend, please enter the total number of persons in the box beside and list names and addresses on a separate form. 1. </p>
2. Full Name of 1 st Dividend Beneficiary :
3. Taxpayer Identification Code/ Passport No. and Issuing Authority :
4. Number of shares held :
5. Principal Residential Address of 1 st Beneficiary :
6. Full Name of 2 nd Beneficiary (if applicable) :
7. Taxpayer Identification Code/ Passport No. and Issuing Authority :
8. Number of shares held :
9. Principal Residential Address of 2 nd Beneficiary :

C. DECLARATION	
<p>I/ We, declare, according to the questionnaire/s completed and signed by the above shareholder/s, that the above person/s is/are the beneficiary/ies of the dividend and that the above person/s was/were not tax resident/s of Cyprus during the year in which the dividend was paid/credited/deemed to have been paid. The said questionnaire/s is/are being maintained by the company.</p> <p>According to the provisions of section 3(2)(a) and 3(3) of the Special Contribution for the Defence of the Republic Law No. 117(I)/2002, the above dividend beneficiary /ies are not subject to the payment of Special Defence Contribution.</p>	
2. Full Name/s:	
3. Signature/s :	4. Company's Seal (if applicable)
<p><i>The signature belongs to the Director/ Manager/ Secretary of the Company.</i></p>	
5. Date :	

**IT IS A CRIMINAL OFFENCE TO SUBMIT AN
INCORRECT OR FALSE DECLARATION**

**KEEP A COPY OF THIS DECLARATION
FOR YOUR RECORDS**

NOTES

1. Who and for what reason is responsible for the completion of this Declaration

In accordance with the Special Contribution for the Defence of the Republic Law N. 117(1) of 2002, companies resident in Cyprus are obliged to deduct special contribution for the defence at the rate of 15% from dividends paid or deemed to have been paid to shareholders who are tax resident of Cyprus.

Companies paying or deemed to pay dividend/s must go through their shareholders Registry to determine the names of dividend beneficiaries who are not resident of Cyprus and then to complete this Declaration to inform the Department of the Inland Revenue that they have not deducted any Defence Contribution for dividends paid or deemed to have been paid to the aforementioned beneficiaries.

2. Where to submit the Declaration

This Declaration must be completed in two copies and signed by the company every time a dividend is paid or is deemed to be paid. The original copy is submitted to the Department of the Inland Revenue together with the statement of dividends (form I.R.61AMA)2004 and the second copy is to be kept by the company.

The company undertakes to permit the Commissioner or his/her authorized representative to examine the relevant questionnaire/s (form I.R.42 Q) 2004 and any accompanying documents at its premises or upon the Commissioner's request, to submit to the Commissioner the aforementioned or a true copy of them.

3. Who are considered to be Cyprus residents

Cyprus residents are considered to be :

- (a) Individuals who reside in Cyprus for one or more periods which exceed in total 183 days during a tax year and
- (b) Legal Persons whose control and management are exercised in Cyprus.

4. The Processing of Personal Data (Protection of Individuals) Law of 2001

The Department of Inland Revenue maintains a Registry with which the personal data of Cyprus tax payers is filed, for the purpose of implementing Tax Legislation.

A publication was put through the Media relating to the operation of the Registry, in accordance with the Processing of Personal Data (Protection of Individuals) Law of 2001.

According to the above, the Department may use the data contained in the Declaration in order to :

- Check the accuracy of information
- Prevent or detect crime
- Protect public funds.

QUESTIONNAIRE FOR ASCERTAINING WHETHER THE CONDITIONS RELATING TO THE TERM "NON CYPRUS RESIDENT" ARE MET FOR THE YEAR

- This Questionnaire is to be completed by **non Cyprus residents** who are beneficially entitled to dividends from companies which have signed the "Declaration for exemption from the deduction of defence contribution on dividends". (Form I.R. 42A) 2002
- In order to ensure that special contribution is not deducted on real dividends paid to you or deemed to have been paid to you, you must complete and sign this Questionnaire every year for which you remain a beneficial shareholder in a company and submit this to the company. The latest submission dates are as follows :-
 - In the case of real dividend payment before the closing date at which you are entitled to the dividends
 - In the case of deemed dividend payment before the end of every year at which you remain a beneficial shareholder.
- Otherwise your company will deduct special contribution for the defence with respect to current and following years.

Who are considered to be Cyprus residents

Cyprus residents are considered to be :

- (c) Individuals who reside in Cyprus for one or more periods which exceed in total 183 days during a tax year and
- (d) Legal Persons whose control and management is exercised in Cyprus.

INDIVIDUALS

1. Full name :		
2. Permanent Home Address :		
<i>Tick in the appropriate box</i>		
3. Your permanent home is : Privately owned <input type="checkbox"/>	4. Do you own a private home in Cyprus :	
Rented <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Business Address :		
6. Description of Economic Activity : Name and Address of Employer :		
7. (a) Passport Number :	(b) Expiry Date :	(c) Issuing Authority :
8. When you are in Cyprus you reside in a : <i>Tick in the appropriate box</i>		
Hotel <input type="checkbox"/>	Rented Premises <input type="checkbox"/>	Owned Premises <input type="checkbox"/>
9. Dates of entry in and exit from Cyprus during the reference year :		
Date of entry	Date of exit	Days of stay
.....
.....
.....
Total days of stay :	
10. Signature:		11. Date :

- *Note : As far as par.s 8 and 9 are concerned the Department of Inland Revenue retains the right to request the submission of supporting evidence relating to the above e.g. hotel payment vouchers, letting contract, a residence title deed, copy of passport pages or air/sea tickets, or boarding passes, which show the dates of entry and exit.*

COMPANIES

1. Name :	
2. Taxpayer Identification Code :	
3. Company's Registration No. :	
4. Country in which the Company is registered :	
5. Address at which the Company's Registered Office is situated :	
6. Address of Tax Administration to which the Company belongs :	
7. Description of main Economic Activity :	
8. Address at which Central Offices are situated :	
9. Country in which Board Meetings are held :	
10. In your opinion does the Company have a permanent establishment in Cyprus e.g. there is a fixed business base through which the business activities are carried out partly or exclusively ? <div style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></div>	
11. Is the Company's management and control exercised in Cyprus? Yes <input type="checkbox"/> No <input type="checkbox"/>	
12. Names and Addresses of Directors	13. Authorized Representatives of Directors (Names and Addresses if applicable)
14. Signature : <i>The Director or the Secretary must sign on behalf of a Company</i>	
15. Date :	

MINISTRY OF FINANCE – DEPARTMENT OF INLAND REVENUE

STATEMENT SHOWING SPECIAL DEFENCE CONTRIBUTION DEDUCTED FROM DIVIDENDS

(In accordance with Section 4(1) of Special Contribution for the Defence of the Republic Law No. 117(I)/2002)

Company Name

Company Address

Company Taxpayer Identification Code

Date of Payment / Deemed Payment of Dividend (for years after 1.1.2003)

DECLARATION

I herewith declare that the information included in this Statement is true and correct. I enclose in cash */ bank cheque No. the sum of

£ /

Which represents the amount of Special Defence Contribution deducted from dividends paid or deemed to been paid as shown in this Statement.

**Delete as appropriate*

.....
Signature Name Title Date Seal

SHAREHOLDERS FROM WHOM SPECIAL DEFENCE CONTRIBUTION WAS DEDUCTED

A/S	T.I.C. / Registration No. of Shareholder	Shareholder's name and address (if there is not enough space please attach a supplementary page in the same form as this)	Gross Dividend		Special Defence Contribution deducted @ 15%	
			£	c	£	c
		TOTAL				

SHAREHOLDERS FROM WHOM NO SPECIAL DEFENCE CONTRIBUTION WAS DEDUCTED

A/S	T.I.C. / Registration No. of Shareholder	Shareholder's name and address (if there is not enough space please attach a supplementary page in the same form as this)	Gross Dividend	
			£	c
		TOTAL		

For official use

District / serial No. of Form		Assessment Reference	Tax Code
Receipt No.		<div style="border: 1px solid black; display: inline-block; padding: 2px;"> </div>	<div style="border: 1px solid black; display: inline-block; padding: 2px;">0603</div>
Receipt Date		Checked by	
Amount of Defence Contribution	£ /	Signature	
Amount of interest and charges	£ /		

NOTES

1. Legal obligations towards Special Contribution to the Defence of the Republic

In accordance with Section 3(2)(α) and 3(3) of the Special Contribution for the Defence of the Republic Law No. 117(I)/2002, every person who is resident in the Republic which receives or deemed to received any dividend from a company is obliged to pay special contribution towards the defence of the Republic on amount equal to 15% of the gross dividend received or deemed to have received during periods from 1.2.2003 onwards.

Companies resident in the Republic receiving real dividends from companies resident in the Republic, are exempted from the above obligation.

2. Deduction of Special Contribution for the Defence of the Republic

In accordance with section 4(1) of the Special Contribution for the Defence of the Republic Law No 117(I)/2002, every person who pays or deemed to pay dividends is obliged to deduct Special Contribution at the rate of 15% on any dividends paid or deemed to have been paid and pay this over to the Director of the Department of Inland Revenue together with a statement showing the full details of how this special contribution was estimated and deducted.

The aforesaid Law also provides that an additional charge of 9% p.a. is assessed on the amount of Special Contribution due which was either not deducted or if deducted was not paid over to the Department of Inland Revenue by the end of the month following the month of real or deemed dividend payment.

3. Payment of Special Defence Contribution Deducted

All payments of Special Defence Contribution deducted must be made in cash or through the Bank. Bank cheques must be payable to the name of the Director of the Department of Inland Revenue and be crossed.

The above payments may be made at any Collection of Taxes Office of the Department of Inland Revenue at the following address : -

Nicosia : Lordos Mansion, Corner of Byzantium, Aepeias and Argyrokastrou str., Tel. 22407736
Limassol : 3, Gladston Avenue, Tel. 25803827
Larnaca : 42, Grivas Digenis Avenue, Tel. 24803505
Paphos : ARISTI Court, Corner N Nicolaides Avenue and Digenis Akritas, Tel. 26802230.

ΠΑΡΑΚΡΑΤΗΣΗ ΕΚΤΑΚΤΗΣ ΕΙΣΦΟΡΑΣ ΓΙΑ ΤΗΝ ΑΜΥΝΑ**από Χρηματοπιστωτικούς Οργανισμούς**

(Ο περί Εκτάκτου Εισφοράς για την Άμυνα της Δημοκρατίας Νόμος 117 του 2002 όπως τροποποιήθηκε)

ΠΡΙΝ ΣΥΜΠΛΗΡΩΣΕΤΕ ΤΟ ΕΝΤΥΠΟ ΑΥΤΟ, ΔΙΑΒΑΣΤΕ ΤΙΣ ΣΗΜΕΙΩΣΕΙΣ ΣΤΗ 2η ΣΕΛΙΔΑ

ΟΝΟΜΑ / ΕΠΩΝΥΜΙΑ ΧΡΗΜΑΤΟΠΙΣΤΩΤΙΚΟΥ ΟΡΓΑΝΙΣΜΟΥ					
Αριθμός Φορολογικής Ταυτότητας (ΑΦΤ)				Αρ. Τηλεφώνου	
ΔΙΕΥΘΥΝΣΗ					
ΠΗΓΗ ΕΙΣΟΔΗΜΑΤΟΣ	ΕΤΟΣ	ΜΗΝΑΣ	ΚΩΔ	ΠΟΣΟ ΕΙΣΟΔΗΜΑΤΟΣ £	ΠΟΣΟ ΕΚΤΑΚΤΗΣ ΕΙΣΦΟΡΑΣ £ σ
1. (α) Παρακράτηση από ΤΟΚΟΥΣ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε με συντελεστή %			0602		
(β) Παρακράτηση από ΤΟΚΟΥΣ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε με συντελεστή %			0602		
(γ) Παρακράτηση από ΤΟΚΟΥΣ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε με συντελεστή %			0602		
(δ) Παρακράτηση από ΤΟΚΟΥΣ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε με συντελεστή %			0602 0602		
(ε) ΤΟΚΟΙ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε χωρίς			0602		
(στ) ΤΟΚΟΙ ΠΟΥ ΠΛΗΡΩΘΗΚΑΝ Η ΠΙΣΤΩΘΗΚΑΝ για το <u>μήνα</u> που έληξε χωρίς			0602		
ΟΛΙΚΟ ΠΛΗΡΩΤΕΟ ΠΟΣΟ					

- Το πιο πάνω ποσό πληρώνεται : -

σε μετρητά*

☐

με επιταγή*

☐

με αριθμό

Εκδότης Τράπεζα

ΔΗΛΩΣΗ

Δηλώνω ότι τα στοιχεία που περιέχονται στη Δήλωση είναι αληθινά και ορθά

Υπογραφή

Ονοματεπώνυμο / Επωνυμία

Ιδιότητα**

Ημερομηνία

* Επιλέξτε ανάλογα

** Αναγράψτε "Διευθυντής", "Διευθύνων Σύμβουλος", "Γραμματέας", κλπ. όπου εφαρμόζεται

Σφραγίδα

ΣΗΜΕΙΩΣΕΙΣ

ΠΟΣΟ ΕΙΣΟΔΗΜΑΤΟΣ

Όλα τα εισοδήματα που αφορούν τόκους υπόκεινται σε παρακράτηση έκτακτης εισφοράς για την άμυνα, όταν πιστώνονται / πληρώνονται στο δικαιούχο, ανεξάρτητα σε ποια περίοδο αναφέρονται.

ΠΡΟΘΕΣΜΙΑ ΠΛΗΡΩΜΗΣ

Η έκτακτη εισφορά που παρακρατήθηκε ή όφειλε να είχε παρακρατηθεί, πρέπει να αποσταλεί στον Διευθυντή του Τμήματος Εσωτερικών Προσόδων το αργότερο μέχρι το τέλος του μήνα που ακολουθεί το μήνα μέσα στον οποίο έγινε ή όφειλε να γίνει η παρακράτηση.

ΕΠΙΒΑΡΥΝΣΗ ΤΟΚΟΥ ΓΙΑ ΚΑΘΥΣΤΕΡΗΜΕΝΗ ΠΛΗΡΩΜΗ

Αν η έκτακτη εισφορά δεν πληρωθεί μέσα στην καθορισμένη προθεσμία, προστίθεται πάνω σ' αυτή τόκος προς 9% ετήσια, από την ημερομηνία που αναγράψατε στην Δήλωση της πρώτης σελίδας, μέχρι την ημερομηνία πληρωμής.

ΣΥΝΤΕΛΕΣΤΕΣ

Για έτη από 1/1/2003

Από	Μέχρι	Πρόσωπα που δεν είναι φορολογικοί κάτοικοι της Δημοκρατίας	Πρόσωπα που είναι φορολογικοί κάτοικοι της Δημοκρατίας		
			Τόκος που αποτελεί μέρος της συνήθους διεξαγωγής της επιχείρησης προσώπου – άρθρο 3(2)(β)(i)	1. Σε άτομα των οποίων τα εισοδήματα δεν υπερβαίνουν τις £7000 – άρθρο 3(2)(β)(iii) 2. Σε άτομα που αποκτούν τόκους από πιστοποιητικά αποταμίευσης και χρεώγραφα ανάπτυξης της Κυπριακής Δημοκρατίας – άρθρο 3(2)(γ) 3. Τόκοι που αποκτά Ταμείο Προνοίας – άρθρο 3(2)(γ)	Άλλοι τόκοι που αποκτούνται από πρόσωπα – άρθρα 3(2)(β) και 3(2)(β)(ii)
1/1/2003	-	0%	0%	3%	10%

ΤΡΟΠΟΣ ΠΛΗΡΩΜΗΣ

Πληρωμές γίνονται σε μετρητά ή με εμβάσματα. Οι επιταγές να είναι πληρωτέες στον "Διευθυντή Τμήματος Εσωτερικών Προσόδων" και να διγγραμμίζονται (crossed).

ΓΡΑΦΕΙΟ ΠΛΗΡΩΜΗΣ

Η Δήλωση αυτή μαζί με το ποσό της έκτακτης εισφοράς και του ανάλογου τόκου, πρέπει να σταλεί στο Γραφείο Είσπραξης Φόρων του Τμήματος Εσωτερικών Προσόδων στις πιο κάτω διευθύνσεις:-

Λευκωσία: Μέγαρο Λόρδος, Γωνία Βυζαντίου, Αιπείας και Αργυροκάστρου, Στρόβολος, τηλ. 22407736

Λεμεσός: Λεωφόρος Γλάδστωνος 3, τηλ. 25803827

Λάρνακα: Λεωφόρος Γρίβα Διγενή 42, τηλ. 24803505

Αμμόχωστος: Λεωφόρος. Αντώνη Παπαδοπούλου 13, τηλ. 23812155

Πάφος: Αρίστη Κώρτ, Γωνία Λεωφόρων Ν. Νικολαΐδη & Διγενή Ακρίτα, τηλ 26802230