

INCOME TAX RETURN Employee

Tax Year 2011

Batch No.

Protocol No.

Date of Issue

District Office

As the Representative of

By virtue of The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended, you are hereby required to complete this Return for the year 2011 with the true and correct information regarding your income and to submit it in printed form completed and signed, **not later than 30 April 2012** or via the TAXISnet service on website <http://taxisnet.mof.gov.cy>.

2. When the return is submitted via TAXISnet, the above date is extended by 3 months.

3. For any amendments to the data printed on the first page of this Return, submit Form I.R.163A (2010), duly completed and signed. **AMENDMENTS MADE ON THIS PAGE WILL BE IGNORED.**

4. This Return must be completed in **capital letters** and all amounts must be in **EURO**. The dates must be in the form DD/MM/YYYY, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared.

5. The Return may be obtained either via the internet site of the Department at webpage <http://www.mof.gov.cy/ird> or from the District Offices of the Inland Revenue Department.

G. POUFOS

Director of the Inland Revenue Department

PART 1 – TAXPAYER'S DETAILS

TAXPAYER'S IDENTIFICATION
CODE (T.I.C.)

A NAME

SURNAME

B HOME
ADDRESS

STREET, NUMBER, FLAT NO. / VILLAGE

TOWN / DISTRICT

POST CODE

TELEPHONE NUMBER

MOBILE TELEPHONE NUMBER

C BUSINESS
ADDRESS

STREET, NUMBER, FLAT NO. / VILLAGE

TOWN / DISTRICT

POST CODE

TELEPHONE NUMBER

D CORRESPONDENCE
ADDRESS

STREET, NUMBER, FLAT NO. / VILLAGE

TOWN / DISTRICT

POST CODE

P. O. BOX

POST CODE

E TAXPAYER'S
CLASSIFICATION

PART 2 - REPRESENTATIVE'S DETAILS

A REPRESENTATIVE'S Details

T.I.C.

NAME / BUSINESS NAME

TELEPHONE NUMBER

PART 3 – ADDITIONAL INFORMATION (please tick X in the appropriate box)

A TAX RESIDENT OF THE REPUBLIC OF CYPRUS

DURING 2011, DID YOU STAY IN THE REPUBLIC FOR A PERIOD OR PERIODS EXCEEDING IN AGGREGATE 183 DAYS?

1

YES

2

NO

If your answer is YES, you should declare your WORLDWIDE income in this Return. If your answer is NO, you should only declare your income arising in the Republic.

PART 4 – INCOME (Attach certificates **only** when tax has been withheld or paid)

A1 SALARIED SERVICES (please attach certificate(s) of employment I.R.63)

CODE ☐ 1 IN THE REPUBLIC ☐ 2 OUTSIDE THE REPUBLIC ☐ 3 IN THE REPUBLIC- RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT ☐ 4 OUTSIDE THE REPUBLIC OF CYPRUS – FOR A NON - RESIDENT EMPLOYER OR FOR A RESIDENT EMPLOYER WITH PERMANENT ESTABLISHMENT ABROAD FOR A PERIOD EXCEEDING 90 DAYS IN AGGREGATE IN THE CURRENT TAX YEAR ☐ 5 UNEMPLOYED

EMPLOYER		3	4	5	6	7
1	2	CODE	PERIOD (months)	GROSS EMOLUMENTS IN THE REPUBLIC	GROSS EMOLUMENTS OUTSIDE THE REPUBLIC	TAX WITHHELD € ¢
T.I.C.	NAME / BUSINESS NAME					
1				00	00	
2				00	00	
3				00	00	
4				00	00	
5				00	00	
6	TOTAL			00	00	

A2 If your income from employment is classified under code 3, in Part 4(A)1 above, complete the following information:

(a) The date you took up residence in the Republic

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(b) The date you commenced employment in the Republic

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(c) The aggregate number of days you resided outside the Republic prior to the commencement of your employment

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B PENSIONS

CODE ☐ 1 NORMAL RATES ☐ 2 REDUCED RATES ☐ 3 EXEMPTED ☐ 4 SOCIAL INSURANCE PENSION ☐ 5 PENSION OF A NON - RESIDENT FROM EMPLOYMENT IN THE REPUBLIC

PAYER OF PENSION		3	4	5
1	2	CODE	PENSION AMOUNT	TAX WITHHELD € ¢
T.I.C.	NAME			
1	19103174M	STATE OFFICERS' PENSION	1	00
2	18000001M	SOCIAL INSURANCE PENSION	4	00
3		WIDOWS PENSION	3	00
4				00
5				00
6	TOTAL			00

C RENTS (if the space in this section is insufficient enter the total amounts in line 6 **only** here and attach a separate statement). If you own a share in the property or it belongs to a partnership in which you are a partner, **enter the information relating to YOUR share only**. In the case of a partnership enter the T.I.C. of the partnership in column 6 and your proportion of the partnership rents and **attach the audited accounts of the partnership**.

If the lessee is a company, partnership or the state and special contribution has been deducted (column 15), the lessee's T.I.C. must be completed (column 6)

CODE ☐ 1 OFFICE ☐ 2 SHOP ☐ 3 FLAT ☐ 4 HOUSE ☐ 5 STOREHOUSE ☐ 6 LAND ☐ 7 PARKING SPACE ☐ 8 FACTORY ☐ 9 OTHER PROPERTY ☐ 10 BUILDING ON WHICH 10% ALLOWANCE HAS BEEN CLAIMED

1	2	3	4	5	6	7	8
CO-DE	DATE OF COMPLETION / ACQUISITION	HAND OVER DATE	COST OF ACQUISITION (excluding cost of land)	LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 30% etc.)	
			1. COST € 2. AREA M²				
1							
2							
3							
4							
5							
	9	10	11	12	13	14	15
	ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC	ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC	CAPITAL ALLOWANCES	INTEREST PAYABLE FOR RENTED PROPERTY	LOSSES BROUGHT FORWARD	TAX PAID OUTSIDE THE REPUBLIC € ¢	DEFENCE CONTRIBUTION WITHHELD IN THE REPUBLIC € ¢
1							
2							
3							
4							
5							
TOTAL							

D INCOME FROM COMMERCIAL USE OF A BUILDING UNDER PRESERVATION ORDER (Your share of revenues / expenses only)

1	2	3	4	5	6	7
OWNERSHIP SHARE (100%, 50%, 30% etc.)	REGISTRATION No.	PRESERVATION ORDER No.	RECOGNISED AREA M²	INCOME	RESTORATION EXPENSES	GOVERNMENT GRANTS ALLOWED
1						
2						
3	TOTAL					

E

INTEREST RECEIVABLE

(attach certificates only if the total income, as per Part 4(I), does not exceed €12000)

C

O

D

E

1

FROM

LOANS

2

FROM

GOVERNMENT

BONDS

(3% Defence

Contribution)

3

FROM BANK AND CO-OP

SOCIETY DEPOSITS /

DEBENTURES OF PUBLIC

COMPANIES (10% Defence

Contribution up to 30.8.2011)

4

FROM NON-

GOVERNMENT

BONDS

(10% Defence

contribution up to

30.8.2011)

5

FROM

SOURCES

OUTSIDE THE

REPUBLIC

6

FROM BANK AND CO-

OP SOCIETY DEPOSITS /

DEBENTURES OF PUBLIC

COMPANIES (15% Defence

Contribution from

31.8.2011)

7

FROM NON-

GOVERNMENT

BONDS

(15% Defence

contribution from

31.8.2011)

1	T.I.C. / I.D. CARD No.	2	NAME OF DEBTOR OR BANK	3	CODE	4	DETAILS	5	GROSS INTEREST	6	TAX PAID OUTSIDE THE REPUBLIC	7	DEFENCE WITHHELD
										€	¢	€	¢
1													
2													
3													
4													
5													
6	TOTAL												

F

DIVIDENDS

CODE

1

FROM COMPANIES IN THE REPUBLIC

2

FROM COMPANIES OUTSIDE THE REPUBLIC

1	T.I.C.	2	BUSINESS NAME OF COMPANY	3	CO-DE	4	GROSS DIVIDEND	5	DEFENCE WITHHELD	6	TAX PAID OUTSIDE THE REPUBLIC	7	DIVIDEND RECEIPT DATE
								€	¢	€	¢		DD MM YYYY
1													2011
2													2011
3													2011
4													2011
5													2011
6	TOTAL												

G

REDEMPTION OF LIFE INSURANCE POLICIES

1	T.I.C.	2	INSURANCE COMPANY	3	DATE OF ISSUE	4	DATE OF CANCELLATION	5	TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION
1								2011	
2								2011	
3	TOTAL								

H

ANY OTHER INCOME

(income subject to deduction of tax by other persons should be declared under salaried services)

CODE

1

IN THE REPUBLIC

2

OUTSIDE THE REPUBLIC

	1	T.I.C. / I.D. CARD NUMBER	2	DETAILS	3	CODE	4	AMOUNT	5	LOSS	6	TAX PAID
								PROFIT			€	¢
1												
2												
3												
4	TOTAL											

I

TOTAL INCOME

– Add up the income declared in PARTS 4 A to 4H (except Section G)

€

PART 5 – DEDUCTIONS / ALLOWANCES

A

MISCELLANEOUS DEDUCTIONS

(Attach certificates / receipts only for donations over €300. For donations of a lesser amount you should keep the certificates / receipts to submit when requested).

1	DESCRIPTION	2	AMOUNT
1	TRADE UNION CONTRIBUTIONS		
2	PROFESSIONAL SUBSCRIPTIONS		
3	DONATIONS TO APPROVED CHARITABLE ORGANISATIONS		
4	ANY OTHER DEDUCTION		
5	TOTAL		

3

B DEDUCTION FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE, PENSION, PROVIDENT FUNDS, ETC.CODE ☐ 1 APPROVED FUNDS ☐ 2 SOCIAL INSURANCE FUND ☐ 3 LIFE INSURANCE POLICIES

1	T.I.C.	2 NAME OF FUND / INSURANCE COMPANY	3 CODE	4 DATE OF INSURANCE POLICY	5 INSURANCE ON LIFE OF		6 SUM ASSURED	7 AMOUNT PAID
					OWN	SPOUSE		
1	18000001M	SOCIAL INSURANCE FUND	2					
2		PROVIDENT FUND	1					
3		MEDICAL FUND	1					
4		WIDOWS PENSION FUND	1					
5			3					
6			3					
7			3					
8			3					
9			3					
10								
11								
12	TOTAL							

- BY VIRTUE OF THE ASSESSMENT AND COLLECTION OF TAXES LAW NO. 4 OF 1978 AS AMENDED, THE COMMISSIONER OF THE DEPARTMENT OF INLAND REVENUE HAS THE RIGHT TO REQUEST THE SUBMISSION OF CERTIFICATES, REPRESENTATIONS AND OTHER EVIDENCE IN ORDER TO DETERMINE YOUR INCOME. YOU SHOULD THEREFORE KEEP THE NECESSARY EVIDENCE RELATING TO THE DETERMINATION OF YOUR INCOME, YOUR DEDUCTIONS AND ALLOWANCES FOR A PERIOD OF AT LEAST SEVEN (7) YEARS. IF AN OBJECTION IS OUTSTANDING FOR ANY YEAR ALL THE ABOVE MUST BE KEPT UNTIL THE FINAL SETTLEMENT OF THE OBJECTION OR ANY RECOURSE.

PART 6 - DECLARATION

I

being fully aware of the consequences under the provisions of The Assessment and Collection of Taxes Law, No. 4 of 1978, as amended, declare that all the items contained in this Tax Return, including all the enclosed Certificates and documents whenever attached, are true and correct and that I have declared all my income / the income of the taxpayer I represent for the tax year.

Signature of Taxpayer or Agent

Date

I, the agent, by virtue of my above signature, declare that I submit this return as

☐

a professional who renders services connected to the auditing / accounting / tax advisor profession and I submit this return via TAXISnet.

☐
a person who does **not** render services connected to the auditing / accounting / tax advisor profession.

T.I.C. of Agent

(In the case of an agent completion of T.I.C. is compulsory)

PART 7 – FINES AND PENALTIES

The Assessment and Collection of Taxes Law No.4 of 1978, as amended, provides that

1. refusal, failure or neglect to comply with the submission of this Tax Return by the date set by the Law,
2. delay in the submission of the Return or the object of tax,
3. delay in the payment of tax and
4. submission of an inaccurate Return regarding income you acquired, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information

is subject to fines, interest and monetary penalties and additionally in cases of conviction to imprisonment.

PART 8 – PROCESSING OF PERSONAL DATA**The Processing Of Personal Data (Protection of individuals) LAW No. 138 (I) 2001 (as amended)**

The Inland Revenue Department keeps a Register where personal data of the Republic's taxpayers is maintained for the purposes of enforcing Tax Legislation. The existence of this Register has been notified by publicity in the newspapers in accordance with The Processing of Personal Data (Protection of individuals) Law No. 138(I) of 2001, as amended.

The Inland Revenue Department can use the information entered on this Return in order to:-

- check its correctness,
- prevent or detect an offence,
- safeguard the income of the State.