

MINISTRY OF FINANCE - INLAND REVENUE DEPARTMENT

INCOME TAX RETURN Employee Tax Year 2012	
Date of Issue	District Office
As the Representative of	

Batch No.

Protocol No.

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 2012 with the true and correct information regarding your income and to submit it in printed form completed and signed, **not later than 30 April 2013** 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	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
B HOME ADDRESS	STREET, NUMBER, FLAT NO. / VILLAGE <input style="width: 95%;" type="text"/>	
	TOWN / DISTRICT <input style="width: 95%;" type="text"/>	POST CODE <input style="width: 95%;" type="text"/>
C TELEPHONE NUMBERS	TELEPHONE NUMBER <input style="width: 95%;" type="text"/>	MOBILE TELEPHONE NUMBER <input style="width: 95%;" type="text"/>
	If your telephone numbers have changed please give a number with which we can communicate <input style="width: 95%;" type="text"/>	
D TAXPAYER’S CLASSIFICATION	<input type="checkbox"/>	<input style="width: 95%;" type="text"/>

PART 2 - REPRESENTATIVE’S DETAILS	
A REPRESENTATIVE’S Details	T.I.C. <input style="width: 95%;" type="text"/>
NAME / BUSINESS NAME <input style="width: 95%;" type="text"/>	TELEPHONE NUMBER <input style="width: 95%;" type="text"/>

PART 3 – ADDITIONAL INFORMATION (please tick X in the appropriate box)	
A TAX RESIDENT OF THE REPUBLIC OF CYPRUS	
DURING 2012, DID YOU STAY IN THE REPUBLIC FOR A PERIOD OR PERIODS EXCEEDING IN AGGREGATE 183 DAYS?	<input type="checkbox"/> 1 YES <input type="checkbox"/> 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.	

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

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

C O D E 1 IN THE REPUBLIC 2 OUTSIDE THE REPUBLIC 3 IN THE REPUBLIC- RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT - sect. 8(21) 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 6 IN THE REPUBLIC- RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT - sect. 8(23)

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 or 6, in Part 4(A)1 above, complete the following information:

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

(b) The date you commenced employment in the Republic

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

--

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 COST OF ACQUISITION (excluding cost of land)		6	7	8
				1. COST €	2. AREA M ²			
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 M ²	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 (15% Defence Contribution) 4 FROM NON-GOVERNMENT BONDS (15% Defence contribution) 5 FROM SOURCES OUTSIDE THE REPUBLIC 6 FROM UCITS (3% Defence Contribution)

1	2	3	4	5	6	7
T.I.C. / I.D. CARD No.	NAME OF DEBTOR OR BANK	CODE	DETAILS	GROSS INTEREST	TAX PAID OUTSIDE THE REPUBLIC € ¢	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.	BUSINESS NAME OF COMPANY	CO-DE	GROSS DIVIDEND	DEFENCE WITHHELD € ¢	TAX PAID OUTSIDE THE REPUBLIC € ¢	7 DIVIDEND RECEIPT DATE		
							DD	MM	YYYY
1									2012
2									2012
3									2012
4									2012
5									2012
6	TOTAL								

G REDEMPTION OF LIFE INSURANCE POLICIES

1	2	3	4	5
T.I.C.	INSURANCE COMPANY	DATE OF ISSUE	DATE OF CANCELLATION	TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION
1				2012
2				2012
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		6	TAX PAID € ¢
							4	5		
							PROFIT	LOSS		
1										
2										
3										
4	TOTAL									

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

PART 4A – INCOME AND DEDUCTIONS OF SPECIAL CONTRIBUTION

1. Pensioners of the broader public sector must include in their salaries/wages and pensions their social security pension (column 2). Other pensioners must include in their salaries/wages and pensions of the private sector their social security pension (column 1)

2. Contributions of the broader public sector are NOT declared.

3. In your monthly income you must include pensions and any amounts that were paid during the month regarding overtime, benefits and bonuses.

4. The 14th salary must be added to the month of April.

5. Self Assessments and Temporary Assessments will be automatically credited and MUST NOT BE DECLARED.

If you have profits from a business/trade etc. enter your professional category from the Social Security Categories (circular 2012/3) e.g. 1a for doctors who have been in the profession for a period not exceeding ten (10) years.

Month	1 Sal./Wages and Pensions Priv. Sector	2 Sal./Wages and Pensions Pub. Sector	3 Profits	4 Priv. Sector Employee Contribution (€ / ¢)	5 Employer Contribution (€ / ¢)	Month	1 Sal./Wages and Pensions Priv. Sector	2 Sal./Wages and Pensions Pub. Sector	3 Profits	4 Priv. Sector Employee Contribution (€ / ¢)	5 Employer Contribution (€ / ¢)
Jan.						Aug.					
Feb.						Sept.					
Mar.						Oct.					
Apr.						Nov.					
May						Dec.					
Jun.						13th					
Jul.						Total					

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	SPECIAL CONTRIBUTION OF THE PRIVATE AND BROADER PUBLIC SECTOR		
5	REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR		
6	ANY OTHER DEDUCTION		
7	TOTAL		

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	CO-DE	4	DATE OF INSURANCE POLICY	5		6	7
								INSURANCE ON LIFE OF	SUM ASSURED		
								OWN	SPOUSE		AMOUNT PAID
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										

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

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.