



REPUBLIC OF CYPRUS

MINISTRY OF FINANCE



ΤΜΗΜΑ
ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

SETTLEMENT OF DUE DEBTS

The Tax Department informs that, **as of July 3rd, 2017**, the Law for stipulating the procedure for settling due debts enters into force ([N 4\(I\)/2017](#), [ΚΔΠ 200/2017](#)).

It should be noted that:

- There is a **2 week transitional period** where the arrangement involves only taxpayers wishing to settle their debts by paying **a single lump sum** and no other settlement in installments will be accepted during this period.
- For settlements of the one-off payment there is no need to register with the Ariadni Gateway Portal. However, it is necessary to submit by hand at the Tax Department's District Offices the [TΦ2005E/2017](#) form, which is available both on the department's website and at the [District Offices](#). In addition, an instructive [guide](#) (in Greek) on how to complete this form is available on the website for your own use.
- The one-off payment will take place at the Tax Collection Offices, or in any other way indicated to the taxpayer.
- Taxpayers who settle their debts to the Tax Department with a lump sum payment, are benefited to a 95% exemption from the additional financial charges imposed on them.

Important Note

Claims for settling due debts are accepted under the following conditions:

1. All tax returns required by the Law until 31/12/2015 have been submitted.
2. All due taxes, if any, as of 01/01/2016 and onwards have been paid or arranged to be paid.