

DECLARATION OF INCOME Individual (other than self-employed)

Tax Year 2019

PART 1 - TAXPAYER'S DETAILS

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

Telephone: — residence _____ mobile _____

E-Mail: — Correspondence - _____
Taxisnet Service - _____

Taxpayer Classification: — _____

*ONLY AMEND if any the above details are incorrect:

A NAME _____ **SURNAME** _____

B CORRESPONDENCE ADDRESS

A: STREET	NUMBER	APT. NO	B: P.O.BOX	C: COUNTRY*
_____	_____	_____	_____	_____
TOWN or VILLAGE / DISTRICT	POST CODE		POST CODE	
_____	_____		_____	

Compulsory completion if part A or B is used..

C TELEPHONE NUMBERS

RESIDENCE _____ MOBILE _____

D CORRESPONDENCE E-MAIL Please note that this address does not apply to the TAXISnet service for the submission of returns. The email for the TAXISnet service (<https://taxisnet.mof.gov.cy>) can be amended by yourselves via the TAXISnet service.

E TAXPAYER'S CLASSIFICATION

_____ _____

PART 2 - REPRESENTATIVE'S DETAILS

A REPRESENTATIVE'S Details

NAME / BUSINESS NAME _____ T.I.C. _____ TELEPHONE NUMBER _____

PART 3 – TAX RESIDENCE AND OTHER INFORMATION (please tick X in the appropriate box)

A ARE YOU A TAX RESIDENT OF THE REPUBLIC OF CYPRUS?

YES NO

183 days 60 days

IF YOU HAVE ANSWER YES SELECT ONE OF THE FOLLOWING:
YOU ARE TAX RESIDENT IN THE REPUBLIC FOR 2019 IF YOU STAYED:

- for a period or periods exceeding in aggregate 183 days
- at least 60 days but less than 184 days in total and if you complied with ALL of the following conditions during 2019:
 - you owned or rented a permanent residence in the republic,
 - you were not resident in any other country for more than 183 days,
 - you were not tax resident in any other Country and
 - you owned a business or were employed or held an office in the republic as at 31.12. 2019.

If you are Tax Resident, declare ALL WORLDWIDE INCOME,
 If you are not Tax Resident, declare only your income from sources in the Republic.

B INFORMATION FOR THE PURPOSES OF The General Health System (GHS)

1 SELF EMPLOYED AND SOCIAL INSURANCE (SI) PENSIONERS Complete only when submitting electronically

If in 2019 you received a Pension from the Social Insurance Services of the Republic of Cyprus or you were registered as self-employed with the Social Insurance Services of the Republic of Cyprus fill in the information in part «3B.1 Information» to retrieve the data.

4- SI No.	2- Date of Birth	3- Gender
_____	_____	_____

2 COUNTRY OF INSURANCE FOR SI AND GHS PURPOSES

- If you are tax resident and are insured in a European Economic Area (EEA) or Switzerland or you hold an S1 of that country declare your country of insurance _____
- if you are not Tax Resident declare your country of tax residency _____
- If you have a certificate of exemption for GHS contributions from the Cyprus Ministry of Health (MOH) complete the following

1 DO YOU HOLD AN S1	2 SI Number in Country of Insurance	3 DATE OF MOH CERTIFICATE	4 REF NUMBER OF MOH CERTIFICATE
_____	_____	_____	_____

I hereby certify that I have no knowledge of any reason for the withdrawal of this certificate.

4 CONTRIBUTIONS YOU HAVE MADE TO AN EQUIVALENT HEALTH PLAN OF ANOTHER COUNTRY IN 2019

1 Country Contributions paid to _____ 2. Contributions Paid _____

Persons who are insured in another EEA country or Switzerland will NOT pay GHS if they hold a valid certificate of exemption issued by the Cyprus Ministry of Health. Contributions based on a comparable similar Law in force outside the Republic are given as a deduction in the computation.

PART 4 - INCOME

A1 SALARIED SERVICES (Income from «taxable type (B) retirement lump sum of civil servants», is included in this section).

- C 1 IN THE REPUBLIC (Benefits not subject to Social Insurance (SI) are declared with code 7 or 9)
- O 2 OUTSIDE THE REPUBLIC (salary and benefits)
- D 3 IN THE REPUBLIC-RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT - sect. 8(21)
- E 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)
- 7 BENEFIT FROM DEBIT BALANCES OF RELATED PARTIES OF LEGAL PERSONS – article 5(1)(g) and 5(2)(g)
- 8 AIF CARRIED INTEREST AND UCITS PERFORMANCE FEE (MIN €10000,00 TAX) – sect.20B and 20C - click here for note 5
- 9 BENEFITS FROM EMPLOYMENT NOT SUBJECT TO SOCIAL INSURANCE (amounts subject to SI should be included together with normal emoluments)
- 10 TAXABLE RETIREMENT (B) OF CIVIL SERVANTS

EMPLOYER		3	4	5	6	7	8		9	
1	2	CO DE	OFFI-CER (Y/N)	PERIOD (months)	GROSS EMOLUMENTS IN THE REPUBLIC	GROSS EMOLUMENTS OUTSIDE THE REPUBLIC	TAX WITHHELD € ¢		GHS withheld € ¢	
1										
2										
3										
4										
5										
6										
7										
TOTAL										

A2 If your income from employment is classified under code 3 or 6, in Part 4A(1) above, complete the following information:

- (a) The date you took up residence in the Republic
- (b) The date you commenced/ left your employment in the Republic
- (c) The aggregate number of days you resided outside the Republic prior to the commencement of your employment (up to 365)
- (d) The deduction per codes 3 or 6. This deduction must **NOT** be included in Part 5.

- A3 1. Do the above incomes include Retrospective Income? YES NO
2. If you have answered YES does the retrospective income relate to years 2012 -2016? YES NO

B1 PENSIONS (For widows and overseas pensions click here for note. 5)

- CODE 1 NORMAL RATES FROM THE REPUBLIC 2 REDUCED RATES OVERSEAS 3 EXEMPTED 4 SOCIAL INSURANCE (DSI)
- 5 OF A NON - RESIDENT FROM EMPLOYMENT IN THE REPUBLIC 6 WIDOWS 8 NORMAL RATES OVERSEAS

PAYER OF PENSION		3	4	5	6
1	2	CODE	PENSION AMOUNT	TAX WITHHELD € ¢	GHS WITHHELD € ¢
1	19103174M STATE OFFICERS' PENSION	1			
2	18000001M SOCIAL / STATUTORY PENSION (DSI)	4			
3	18000001M INVALIDITY / DIASABILITY PENSION (DSI)	4			
4	19103174M STATE OFFICERS' WIDOWS PENSION (choose code 1 or 6)				
5	18000001M SOCIAL INSURANCE WIDOWS PENSION (choose code 1 or 6)				
6					
7					
8					
TOTAL					

- B2 1. Do the above incomes include Retrospective Income? YES NO
2. If you have answered yes does the retrospective relate to years 2012 -2016? YES NO

C RENTED PROPERTY (If the space in this section is insufficient you will need to submit your return via xml.). 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. The department may request a copy of the **audited accounts of the partnership**. T.I.C. (column 6) is compulsory if defence or GHS has been withheld, i.e. if the lessee is a company, partnership or the state and special defence contribution (column 15) or GHS (column 16) has been deducted at source. **Amounts that you have paid by self assessment are NOT entered here.**

- C O D E
- 1 OFFICE – 3%
 2 SHOP – 3%
 3 FLAT – 3%
 4 HOUSE – 3%
 5 STOREHOUSE – 4%
 6 LAND – 0%
 7 PARKING SPACE – 0%
 8 FACTORY/HOTEL – 4%/7%
 9 OTHER PROPERTY 0%
 10 BUILDING ON WHICH 10% ALLOWANCE HAS BEEN CLAIMED – 3%

1	PROPERTY REGISTRATION No.	2	CO-DE	3	DATE OF COMPLETION / ACQUISITION DD / MM / YYYY	4	HAND OVER DATE DD / MM / YYYY	5		6	7	8	9
								COST OF ACQUISITION (excluding cost of land)					
								1. COST €	2. AREA M ²	LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 50%, 30% etc.)	OWNERSHIP AS AT 31.12. 2019
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
10	ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC	11	ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC	12	CAPITAL ALLOWANCES	13	INTEREST PAYABLE FOR RENTED PROPERTY	14	TAX PAID OUTSIDE THE REPUBLIC	AMOUNTS WITHHELD IN THE REPUBLIC BY THE TENANT FOR			
										15	DEFENCE CONTRIBUTION	16	GHS CONTRIBUTION
	€		€					€	€	€	€	€	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
TOTAL													

D BUILDINGS UNDER PRESERVATION ORDER (Your share of revenues / expenses only)

1	REGISTRATION No.	2	RECOGNISED COST	3	RECOGNISED AREA M ²	4	LESSEE'S T.I.C. OR I.D. CARD No.	5	LESSEE'S NAME	6	OWNERSHIP SHARE (100%, 50%, 30% etc.)	7	YEAR OF COMMENCEMENT OF WORKS	8	DATE OF TOWN PLANNING CERTIFICATE DD / MM / YYYY
1															
2															
3															
4															
9	PRESERVATION ORDER No. (P.I.)	10	TOTAL RESTORATION EXPENSES to 2018	11	RESTORATION EXPENSES DURING 2019	12	GOVERNMENT GRANTS ALLOWED	13	TRANSFER OF COEFFICIENT	14	DEDUCTION FOR THE YEAR 11 *(2-12-13) (10+11)	15	RENTS	16	DEFENCE CONTRIBUTION WITHHELD IN THE REPUBLIC
														€	€
1															
2															
3															
4															
TOTALS															

E INTEREST RECEIVABLE

C 1 FROM LOANS AND 2 FROM GOVERNMENT 3 FROM BANK, AND CO-OP SOCIETY 4 FROM NON- 5 FROM SOURCES
 O OTHER SOUCRES (without BONDS (3% Defence DEPOSITS / DEBENTURES OF PUBLIC GOVERNMENT BONDS (with OUTSIDE THE
 D SDC deduction at source) Contribution) COMPANIES AND OTHER (with SDC deduction at source) REPUBLIC
 E SDC deduction at source) deduction 30%)

1	T.I.C. / I.D. CARD No.	2	NAME OF DEBTOR OR BANK	3	C O D E	Enter your share ONLY						
						4	5		6		7	
						GROSS INTEREST	TAX PAID OUTSIDE THE REPUBLIC		DEFENCE WITHHELD		GHS WITHHELD	
							€	¢	€	¢	€	¢
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												

TOTAL

	8	INTEREST RECEIPT DATE DD / MM / 2019	9	COUNTRY OF ORIGIN	10	ACCOUNT TYPE	11 (columns 9 to 11 are compulsory ONLY to sources outside the republic)					
							ACCOUNT NUMBER					
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												

F DIVIDENDS

CODE 1 FROM COMPANIES IN THE REPUBLIC 2 FROM COMPANIES OUTSIDE THE REPUBLIC 3 FROM QUALIFYING SHIPS (EXEMPTED BY MERCHANT SHIPPING LAW)
 4 DEEMED DIVIDENDS FROM PROFITS OF 2017 OF COMPANIES IN THE REPUBLIC

1	T.I.C. / I.D. CARD No.	2	COUN-TRY OF ORIGIN	3	BUSINESS NAME OF COMPANY	4	CO-DE	5	GROSS DIVIDEND	6		7		8	TAX PAID OUTSIDE THE REPUBLIC	9	DIVIDEND RECEIPT DATE DD / MM / 2019
										€	¢	€	¢				
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
TOTAL TAXABLE DIVIDENDS (CODES 1, 2 AND 4)																	

G REDEMPTION OF LIFE INSURANCE POLICIES (Cancellation before the completion of 6 years from the commencement of the contract – click here for note 1)

1	T.I.C.	2	INSURANCE COMPANY	3	DATE OF ISSUE DD / MM / YYYY	4	DATE OF CANCELLATION DD / MM / 2019	5	TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION
1									
2									
3									
4									
5									
TOTAL									

H INCOME FALLING UNDER ARTICLE 5 WHICH IS EXEMPT FROM INCOME TAX

- C** Enter here incomes that are exempt from Income Tax by articles 8 and 36(3) of the Law BUT ARE SUBJECT TO GHS CONTRIBUTIONS.
O 1 Benefit / Allowance / Expenses exempted under Sections 4, 5 and 6 of article 8 (applies to the President, Members of the Public Service and the Public Sector)
D 2 Scholarship from an employer exempt under Article 8(10)
E 3 Amounts deductible under Article 14 exempted under Article 8(11), e.g. surplus fund
 4 Remuneration of foreign officials exempted under Article 8(12) for public interest purposes
 5 Trade Profit on disposal of securities exempted under Article 8(22)
 6 Trade Profit from foreign exchange exempted under Article 8(24)
 7 Lump sum payments exempted under Article 8(9)
 8 Permanent Establishment Profits exempted under Article 36 (3)
 9 Exempt Benefits in kind (see "Παροχές σε είδος" leaflet on website, available only in Greek)

1	T.I.C. / I.D. CARD NUMBER	2	DETAILS	3	CO DE	4	OFFIC ER (Y/N)	5	INCOME IN THE REPUBLIC	6	INCOME OUTSIDE THE REPUBLIC	7	GHS WITHHELD €	8	SOCIAL INSURANCE CATEGORY
TOTAL															

I ANY OTHER INCOME

Trading profits/losses of self-employed persons and trading profits / losses from partnerships are declared here. Salary, rents, interest and dividends from partnerships must be declared in the respective parts of the declaration. If you have income from trade or trading income from a partnership and you will continue to have such income regularly after 2019 you must submit a declaration for self-employed persons and not employees 2019. Contact the Department to change the type of electronic form for your 2019 declaration.

CODE 1 IN THE REPUBLIC 2 OUTSIDE THE REPUBLIC 3 MINIMUM GUARANTEED INCOME ALLOWANCE 4 MATERNITY ALLOWANCE 5 OTHER NON TAXABLE AMOUNTS

1	T.I.C. / I.D. CARD NUMBER	2	DETAILS	3	CO DE	4	INCOME PROFIT (2019)	5	AMOUNT OF LOSS (2019)	6	FOREIGN TAX PAID €	7	GROSS INCOME	8	SOCIAL INSURANCE CATEGORY
1															
2															
3															
TOTAL TAXABLE INCOME (CODES 1 AND 2)															

J TOTAL INCOME – Summation of income declared in PART 4.A to PART 4.I (except PART 4.G)

€

PART 5 - DEDUCTIONS / ALLOWANCES

A MISCELLANEOUS DEDUCTIONS	
(For donations/subscriptions you should keep the certificates / receipts to be submitted upon request).	
1	2
DESCRIPTION	AMOUNT
1 TRADE UNION CONTRIBUTIONS	
2 PROFESSIONAL SUBSCRIPTIONS	
3 DONATIONS TO APPROVED CHARITABLE ORGANISATIONS	
4 REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR	
5 DONATIONS TO POLITICAL PARTIES	
6	
TOTAL	

B SHARES OF INNOVATIVE COMPANIES					
1	2	3	4	5	6
T.I.C.	YEAR OF INVESTMENT (2017-2019)	INITIAL AMOUNT OF INVESTMENT	AMOUNT CLAIMED UP TO 2018	AMOUNT TO BE CLAIMED IN 2019	TOTAL CLAIMED TO 2019
1					
2					
3					
4					
5					
6					
7					
TOTAL					

C DEDUCTIONS FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE, PENSION, PROVIDENT FUNDS, ETC.							
(For Life insurance and restrictions on the deduction click here for note 3)							
NOTE: The GHS deduction IS NOT entered here. It will be computed in the GHS computation and will be deducted automatically in the income tax computation.							
CODE	1 APPROVED FUNDS		2 SOCIAL INSURANCE FUND		3 LIFE INSURANCE POLICIES		
	4 MEDICAL FUNDS AND PRIVATE MEDICAL INSURANCE(NO GHS)		5 WIDOWS PENSION FUND				
1	2	3	4	5		6	7
T.I.C.	NAME OF FUND / INSURANCE COMPANY	C O D E	DATE OF INSURANCE POLICY DD/MM/YYYY	INSURANCE ON LIFE OF		SUM ASSURED	AMOUNT PAID
				OWN	SPOUSE		
1	18000001M	2					
2		1					
3		4					
4		4					
5		5					
6		3					
7		3					
8		3					
LIFE INSURANCE							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
TOTAL							

COMPUTATION AND DEDUCTION OF GENERAL HEALTH SYSTEM (GHS)

- Enter the incomes that you earned prior to commencement of GHS in Line 1A.
- Netting off between types of income is not possible. If you owe any amounts for any category of income please pay with the correct code with all available electronic means.
- For refunds from pensions you must apply to the Department which withheld the GHS contribution.
- The Tax Department refunds GHS ONLY when the amount was paid to the Department, there are no amounts due to the Department for other categories of income and the amount if income subject to GHS does not exceed €180 000.
- When the amount of income subject to GHS exceeds €180 000 and there is a refund you must apply to the Health Insurance Organisation (HIO) after you have paid any amounts due to the Tax Department
- When the amount due or repayable is up to €5 no amount is collectible or refundable.**

	1 Employee Remuneration	2 ProfitsSelf- Employed	3 Earnings Officers	4 Pensions	Other Income		7 TOTALS
					5 Interest / Dividends / Rents	6 other	
1 Income of period To 28.2.2019 (include retrospective incomes before the commencement of GHS)							
Period from 1.3.2019 to 31.12.2019							
TOTAL INCOME OF RETURN							
2 Amounts over 180000							
3 INCOME SUBJECT TO GHS							
Rates							
To 28.2.2019	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	
Period 1.3.2019 – 29.2.2020	1,70%	2,55%	1,70%	1,70%	1,70%	1,70%	
from 1.3.2020	2,65%	4,00%	2,65%	2,65%	2,65%	2,65%	
4. GHS CONTRIBUTION							
5 Additional contribution 10% for low temporary estimation							
6 DEDUCTIONS: AMOUNTS THAT WERE							
A WITHHELD AT SOURCE / PAID TO SIS							
B PAID WITH TEMPORARY ASSESSMENT (code 0213)							
C PAID BY SELF ASSESSMENT (codes 0313, 0314, 0315, 0712, 0713 and 0704)							
7 AMOUNT RETURNED BY HIO							
8 Intermediate computation							
9 GHS THAT MAY BE REFUNDABLE FROM HIO (Submit an application to the HIO)							
10A GHS REFUNDABLE FROM TD (when the amount exceeds €5)							
10B GHS DUE TO TD (when the amount exceeds €5)							
Collection code for due contributions	0315	0313	0315	0314	0712/0713/0704	0315	

*Note — the amount of contribution will be given as a deduction in the computation

11 SELF EMPLOYED PROFITS

A)GHS Income declared in temporary assessment	B)GHS Income from SIS	C) Total GHS Income (10 months)	D) SIS Annual Insurable Earnings
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PAYMENTS CAN BE MADE:

- Within the payment deadline stipulated in the law
 - either via the webpage www.jccsmart.com
 - or via your internet banking using the Payment Reference Number that you can obtain when you create the debt using the Tax Portal of the Tax Department (<https://taxportal.mof.gov.cy>)
- After the payment deadline ONLY via your internet banking using the Payment Reference Number that you can obtain when you create the debt using the Tax Portal of the Tax Department.

NOTES FOR TAX COMPUTATION

- When an insurance policy is redeemed within 3 years of the insurance policy date, 30% of the insurance premiums is added to total income. If the insurance policy is redeemed between 3 and 6 years, 20% is added.
- From the gross income of rented **buildings** deduct 20%. This deduction is not applicable to the gross rentals of land or parking lots.
- The deduction for each life insurance policy cannot exceed 7% of the insured amount. Life insurance deductions are only allowed for the person who insures his own life. Deductions for insurance policies made by a person for the insurance of the spouse's life before 01/01/2003 will continue to be granted. The total deduction for medical funds and medical insurance is restricted to 1,5% of gross income that is not exempted for the purpose of calculation of taxable income. The contributions to General Health System and to the various funds in PART 5C are restricted to 1/5th of net income.
- Tax Rates for 2019

Income	Rate	Tax for band €	Cumulative tax €
0 – 19 500	NIL	NIL	NIL
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
60 001 – and above	35 %		

- Taxation with special rates. The option for special rates is available for each tax year and separately for each type of income. Incomes which you have chosen to tax separately with special rates are not taken into account to derive total income for deduction purposes.
 - Pensions from outside the republic are taxed either with normal rates (code 8) or separately with a special rate of 5% for each euro exceeding €3420 (code 2).
 - Widow's pensions (see circular 2015/12) are taxed either with normal rates (code 1) or separately with a special rate of 20 % for each euro exceeding €19500. If your **only** income is from widow's pension and you have opted to be taxed separately (code 6), then you must reduce it with the deduction for reductions of salaries/wages of the broader public sector.
 - AIF carried interest and UCITS performance fee are taxed either with normal rates or separately with a special rate of 8% with a minimum amount of tax due of €10000.
- If the income declared in the temporary assessment is less than 75% of the final taxable income, then an additional tax of 10% on the difference of the tax finally established and the amount of the temporary tax paid or due is imposed. The additional tax amount is automatically calculated without taking into account any foreign tax and you are permitted to change the amount accordingly.

INCOME TAX COMPUTATION (Compulsory completion irrespective of level of income and tax)		2019	
NAME AND SURNAME		TIC	
INCOME			
TOTAL INCOME (Transfer Total of PART 4.J)			
ADD REDEMPTION OF LIFE INSURANCE POLICIES (PART 4.G and note 1)			
TOTAL TAXABLE INCOME		€	
DEDUCTIONS			
WIDOW'S PENSION TO BE TAXED AT REDUCED RATES (note 5)			
OVERSEAS PENSION TO BE TAXED AT REDUCED RATES (note 5)			
INCOME FROM EMPLOYMENT WITH REDUCED RATES (note 5)			
LOSSES OF CURRENT YEAR (Transfer Total PART 4.I col.5)			
LOSSES FROM PREVIOUS YEARS (enter the loss from your self-assessment of 2018)			
DIVIDENDS (Transfer Total PART 4.F col.5)			
INTEREST RECEIVED (Transfer Total PART 4.E col.4)			
EXEMPTIONS OF ARTICLES 8 AND 36(3)			
VARIOUS DEDUCTIONS (PART 5.A – POLITICAL DONATIONS ARE RESTRICTED TO €50000)			
REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR (PART 5.A)			
CAPITAL ALLOWANCES OF RENTED PROPERTIES (Transfer Total PART 4.C col.12)			
RENTED PROPERTY EXPENSES 20% ON GROSS RENTS (note 2)			
INTEREST OF RENTED PROPERTIES (Transfer Total PART 4.C col.13)			
PRESERVED BUILDINGS (Transfer PART 4.D col. 14 plus PART 4.D col. 15)			
OTHER (Deduction for salary with code 3, 4, 6 – PART 4.A2(d), PART 4.B pension exempt with code 3)			
TOTAL DEDUCTIONS			
NET INCOME / LOSS			
DEDUCTION FOR MEDICAL FUND AND MEDICAL INSURANCE (to be restricted to 1,5%) (note. 3)			
GENERAL HEALTH SYSTEM (note. 3)			
LIFE INSURANCE (to be restricted to 7% of insured amount of each policy) (note. 3)			
PROVIDENT, WIDOWS AND PENSION FUNDS AND SOCIAL INSURANCE			
LESS TOTAL DEDUCTIONS (The amount in the second column is restricted to 1/5 of net income) (note. 3)			
EXPENDITURE ON INVESTMENT IN SHARES OF INNOVATIVE COMPANIES (Transfer Total PART 5.B restricted to 50% of taxable income after all deductions including medical funds, life and provident etc.)			
TAXABLE INCOME / LOSS		€	
TAX		€ ¢	
TAX ON TAXABLE INCOME (note 4)			
ADD : 20% TAX FOR WIDOWS PENSION EXCEEDING €19500 (note 5)		@ 20%	
ADD : 5% TAX FOR PENSIONS OUTSIDE THE REPUBLIC EXCEEDING €3420 (note 5)		@ 5%	
ADD : 8% INCOME FROM EMPLOYEMENT WITH SPECIAL RATE (note 5)		@ 8%	
			€ ¢
		TOTAL AMOUNT OF TAX	
TEMPORARY INCOME		LESS : TEMPORARY TAX	
COMPUTATION 10% ADDITIONAL TAX BY TD		ADD: 10% ADDITIONAL TAX (note 6)	
LESS : TAX DEDUCTED AT SOURCE (Transfer Totals PART 4.A1 col.8 and PART 4.B1 col.5 for income in the Republic)			
LESS : OVERSEAS TAX			
TAX DUE / REFUND			
PAYMENTS CAN BE MADE:			
<ul style="list-style-type: none"> Within the payment deadline stipulated in the law <ul style="list-style-type: none"> either via the webpage www.jccsmart.com or via your internet banking using the Payment Reference Number that you can obtain when you create the debt using the Tax Portal of the Tax Department (https://taxportal.mof.gov.cy) After the payment deadline ONLY via your internet banking using the Payment Reference Number that you can obtain when you create the debt using the Tax Portal of the Tax Department. 			

SPECIAL CONTRIBUTION FOR DEFENCE (SCD) CALCULATION

(Refundable SCD from interest can occur when total gross income, Part 4. J, is up to €12000 and there is no SCD due from other sources.

SCD Incomes and withheld amounts are automatically apportioned ½ to each semester and you may transfer them to the specific semester to which they actually refer.)

SOURCE OF INCOME	A Semester		B Semester	
	Income	Contribution	Income	Contribution
GROSS RENTAL INCOME REDUCED BY 25% (code 0604)		3		3
INTEREST when total income (PART 4.J) exceeds €12000 (code 0612)		30		30
INTEREST when total income (PART 4.J) is less up to €12000		3		3
INTEREST from government bonds		3		3
DIVIDENDS (Code 0613)		17		17
TOTALS				
DEDUCTIONS:				
SCD DEDUCTED AT SOURCE				
OVERSEAS TAX				
SCD SELF ASSESSMENT PAID PER SEMESTER				
SCD DUE				
SCD REFUNDABLE from interest (Refunds are given only when «SCD DUE» is nil.)				
If you have submitted form T.D.38 declare the years of exemption and clear the amounts in the SCD CALCULATION.				
from <input type="text"/> to <input type="text"/>				
Payments can only be made via your internet banking using the Payment Reference Number that you can obtain when you create the debt using the Tax Portal of the Tax Department (https://taxportal.mof.gov.cy). Each source of income is declared separately.				

