

## REMOTE WORK OUTSIDE THE REPUBLIC

Income of a Tax Resident of the Republic derived from remote work outside the Republic, ( either from salaried or self employed services) is taxed in the Republic.

### How to declare Income from remote work outside the Republic

#### A. Tax Resident of Cyprus rendering Salaried Services remotely to an employer Outside the Republic

Income Tax Return to be submitted	PART to be completed	Code to be used
Individual (other than self-employed) (TD1 employee)	PART 4A1 Salaried Services	1 / 3 / 6 / 12 / 13 / 14
Self-employed (TD1 (self employed))	PART 4I (Any other Taxable income)	

For more info on the deduction of the first employment allowance you may consult the [TABLE](#) on our website

#### B. Tax Resident of Cyprus rendering Self-employed services remotely outside the Republic

Income Tax return to be submitted	PART to be completed
Self-Employed (TD1 (self employed))	PART 4A1 Income Arising in the Republic of Cyprus /PART 6C Other Information
Individual (other than self-employed) (TD1 employee)	PART 4I (code 1) (Any other income)

#### NOTE:

NO need to declare TIC of the employer upon the completion of the above Returns if :

- (a) at PART 3B2 you have selected any type of exemption from GHS contribution (A1, S1 or other)
- (b) at PART 5C (DEDUCTIONS /ALLOWANCES) you have declared overseas Social Insurance Fund using code 6.