

Required Documents for Registration of an Individual in the Tax Registry

1. Cypriot Citizens

1. Identity Card (ID)

2. European Union Citizens registered in the Population and Migration Department, receding in the Republic

1. Registration Certificate from the Population and Migration Department

3. Third-Country Citizens registered in the Population and Migration Department, receding in the Republic

1. Residence Permit

4. European Union or Third Country Citizens, not residing in the Republic

1. One of the following identification documents:

- I. Tax Registration Certificate, or
- II. Civil ID, or
- III. Social Security Number Certificate

2. A photo, taken during the application process

3. Registration reason letter:

- If the registration reason is **the leasing of property located in Cyprus** and the purpose of the registration is the payment of GHS, a title deed of the relevant property, or a Real Estate purchase agreement (stamped) or any other related with the Real Estate agreement (stamped), must be attached.
- If the registration reason is **the sale or transfer of property located in Cyprus**, a title deed of the relevant property, or a Real Estate purchase agreement (stamped) or any other related with the Real Estate agreement (stamped), must be attached.
- If the registration reason is **taxation due to the sale of shares to a company owning real estate located in Cyprus**, a recent shares certificate must be attached.
- If the application of registration refers only to **IR4 filing purposes**, please state the company's Registration Number in which you are a director and attach to the letter a copy of directors' certificate from the Registrar of Companies.
- In a case of the registration of a person considered **a tax resident under the 60-day rule**, the following must be attached:

1. Copy of title deed for property located within Cyprus, or
2. Rental contract (stamped) for immovable property within Cyprus, or
3. Purchase document (stamped) for immovable property within Cyprus.

Important notes

Additional documents are required in the following cases:

1. Turkish Cypriot citizens, whether holding a Cypriot identity card or not, who intend to sell or transfer property, are required to attach a relevant permit from the Guardian of Turkish Cypriot Properties.
2. In a case of the registration of a person considered a tax resident under the 60-day rule, the following must be attached:
 - A. Identification document.
 - B. Letter describing the reason for registration.
 - C. Copy of title deed in your name for property located within Cyprus, or Rental contract (stamped) for immovable property within Cyprus, or Purchase document (stamped) for immovable property within Cyprus.
3. In cases where registration in the Tax Registry concerns deceased person:
 - If **there is an appointed Estate Administrator**, the following are required:
 1. Court decree appointing the Estate Administrator
 2. Estate Administrator Identification Certificate
 3. Death certificate
 4. Identification certificate of the person being registered
 - If there **is no appointed Estate Administrator**, the following are required:
 1. Letter certified by the Mayor with the legal heirs listed. The letter must designate one heir to represent the others. It should include the identities or Alien Registration Certificate (ARC) numbers of the legal heirs.
 2. Identification certificate of the legal heir representing the others
 3. Identification certificates of legal heirs without Cypriot identities or ARC
 4. Death certificate
 5. Identification certificate of the individual being registered
 - If **there is no appointed Estate Administrator and all heirs reside outside the Republic:**

1. Certificates of the legal heirs bearing the "Apostille" seal
2. Identification certificates of all legal heirs
Death certificate
3. Identification certificate of the individual being registered

Note:

1. TFA account must be 1 by the Estate Administrator or a Legal Heir. Therefore, the application for registration in the Tax Registry must be submitted either by the appointed Estate Administrator or the Legal Heir.
2. The Estate Administrator, the representative of the Legal Heirs, and one of the Legal Heirs in cases where all reside outside the Republic must have a Tax Identification Number (TIN). TIN must be declared when submitting the registration request on the "Related Contacts" screen, after selecting the correct relationship with the person being registered (Administrator or Heir).
6. If the registration request is submitted by an administrator or legal representative of the Individual, an Appointment/Representation certificate must be attached. Additionally, the identification document of the Administrator/Representative must be attached as well.
7. In a case of a Trade Name registration the Registration Certificate must be attached.
8. During the examination of the registration request, additional supporting documents may be requested, in any case.