

## Extension of the deadline for the submission of 2022 Personal Income Tax returns (TD1) and exemptions from filing 2022 and 2023 TD1s

On Friday 09 June 2023, the Tax Department announced that the deadline for the electronic submission of the 2022 Personal Income Tax returns (TD1s) for individuals other than self-employed preparing Financial Statements is extended up to 2 October 2023. This extension is also applicable for the payment of the any final tax due, payable via self-assessment.

The relevant Decree issued by the Ministry of Finance is found [here](#).

The obligation to submit a personal income tax return for tax year 2022 falls on employees, pensioners and self-employed persons without Financial Statements, whose gross total income for the tax year 2022 exceeds the amount of €19,500, as already decided by the Ministry of Finance.

Note that the above exemption has further been approved for the tax year 2023 on Friday 09 June 2023. The relevant Decree issued by the Ministry of Finance is found [here](#).

Note that the template of the abovementioned Tax Return has not yet been published by the Tax Authorities due to a pending amendment in the local legislation regarding the first employment exemptions. Once this amendment in the law is voted and published, the Tax Return template is expected to be released so that the preparation and submission may commence.

We recommend that our clients gather all relevant information with respect to the preparation of their Tax Returns and we remain on your disposal to assist further on the above compliance obligations.

For further tax assistance, please contact [tax@hlb.com.cy](mailto:tax@hlb.com.cy).



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