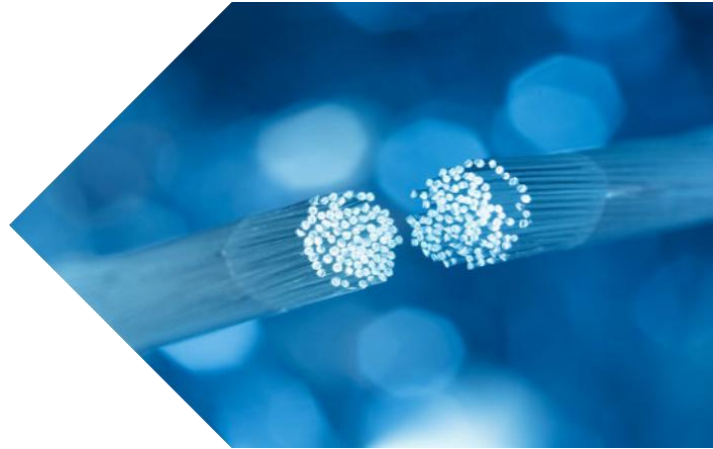


## The Personal Income Tax Return (TD1) for the tax year 2025 is now open for submission

**Tax Newsletter 02/2026 –  
17 June 2026**



We would like to inform you that the Individual's Personal Income Tax Return (TD1) for the tax year 2025 is now available for electronic submission via the TaxisNet online system.

Under the Cyprus Tax Law (Κ.Δ.Π. 52/2025), individuals with an annual gross income exceeding €19.500; including employees, pensioners, and self-employed persons (without financial statements), are required to file a TD1 form. Registration with the TaxisNet online system is required for electronic submission.

For the tax year 2025, the final deadline for submitting TD1 form and paying any tax due through self-assessment is 31 October 2026 (Κ.Δ.Π. 260/2026).

Accurate and timely submission of your tax return is essential to ensure compliance with tax requirements and to avoid penalties or delays in processing.

Our [Tax Department](#) is available to assist you with the preparation-filing of your tax return and to provide any further information or clarification you may require.

This publication is intended as a general guide only and its application to specific situations will depend on the particular circumstances involved. Accordingly, we recommend that readers seek appropriate professional advice regarding any particular problems that they encounter. This information should not be relied upon as a substitute for such advice.

Moore Limassol Limited offers full range of professional services including audit, accounting, tax and consulting to public and private clients. Our firm has significant expertise and clients in the shipping industry.