



Information Material and Clarifications Regarding the Submission of the Declaration Employer for the year 2025 and beyond, through the Tax For All (TFA) System

The Tax Department informs that it has been published on the TFA website (www.gov.cy/mof-tfa/) Information Material, and specifically Explanatory Guides for Completing Fields for the Monthly and Annual Withholding Tax and Employer Contributions (PAYE) Return and clarifies the following, regarding the procedure for submitting said Returns from the year 2025 onwards:

1. Submission of Annual Return and Twelve (12) Monthly Returns

Withholding Tax and Employer Contributions:

Obligation to submit Annual and Twelve (12) Monthly Tax Withholding and Employer Contributions Returns (for all months of the year) **ONLY** have employers who, on a monthly basis, **withhold and pay to the Tax Department, Income Tax, and/or contribution** GHS, and/or employer contribution to GHS. It is clarified that in order to be possible the payment of withholdings to the Tax Department must precede the submission of the monthly statement, on the basis of which the debts are created by TFA. It is recommended that monthly statements include individuals for which no deductions are made, otherwise these individuals would have to be included in the last monthly statement of December.

2. Submission of an Annual Return and at least one (1) Monthly Return

Withholding Tax and Employer Contributions:

For employees and/or officials (Directors/Secretaries) **WITHOUT withholdings, payable to the Tax Department, Tax**

Income, and/or GHS contribution, and/or employer contribution to GHS, an obligation arises to submit:

- a) at least one (1) Monthly Statement (December) with the annual amounts and
- b) the Annual Declaration.

It is noted that, **for the year 2025** and in order for the submission of the Annual Tax Withholding and Employer Contributions Declaration to be accepted by Tax For All, **each employee and/or official (Director/Secretary)** (with or without withholdings and/or employer contributions) **must have been declared in at least one (1) Monthly Declaration.**

It is recalled that on the Tax For All Support Page (www.gov.cy/mof-tfa), between _____ among others, the following are available:

- [Frequently Asked Questions on Withholding Tax and Contribution Declarations \(PAYE\)](#)
- [Explanatory Guides for completing the Declarations Withholding Tax and Contributions](#)
- [Informational Material](#)

with **search and navigation** capabilities to easily find instructions that concern all stages of operations and procedures of the **Tax For All** System (TFA).

ATTENTION:

In case you have received a notification from **Tax For All** entitled "*Pending Annual Return (Employer)*" for the years **2023 and before**, and you consider that **you had no relevant obligation**, please **ignore the notification**.