



Extension of VAT, VIES and Special Tax Scheme Submission and Payment Deadlines

The Tax Department [announced](#) an extension for the submission and payment deadlines with respect to certain tax obligations relating to the second half of 2025.

Specifically, the following deadlines have been extended until **20 January 2026**:


- ▶ Submission of the VAT Return and payment of the VAT due for the period ending 30 November 2025;
- ▶ Submission of the Recapitulative Statement (VIES) for transactions relating to December 2025;
- ▶ Submission of the flat rate VAT return under the Special Scheme for Urban Taxis and payment of the amount due for the second half of 2025.

What This Means for You

It is important to note that this is a final extension. Any submissions or payments made after 20 January 2026 will be treated as late and will attract statutory penalties and surcharges.

After 20 January 2026, the following penalties will apply:

- ▶ €100 for late submission of a VAT Return;
- ▶ Additional tax of 10% on the VAT amount due;
- ▶ €50 for late submission of the VIES Recapitulative Statement;
- ▶ €51 for late submission of the Special Scheme for Urban Taxis return;
- ▶ Additional tax of 10% on the amount due under the Special Scheme for Urban Taxis.

 Reach out to our team if you need assistance with finalizing your returns.



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WTS Cyprus
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