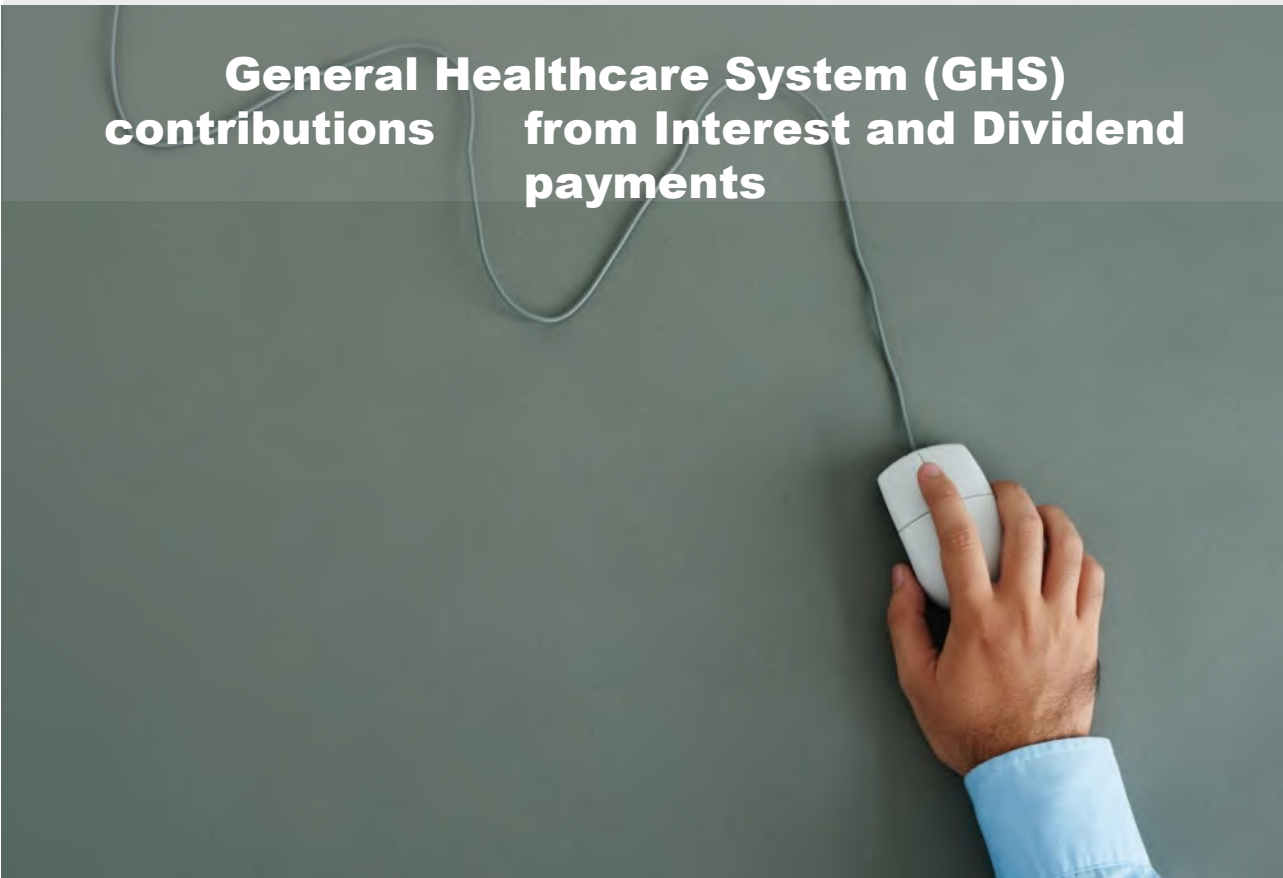




**Electronic submission of declarations of withheld  
Special Defence Contribution (SDC) and**

**General Healthcare System (GHS)  
contributions from Interest and Dividend  
payments**



**We would like to remind you that the Cyprus Tax Department announced the submission deadlines with respect to the electronic declarations of withheld Special Defence Contribution and contributions to the General Healthcare System.**

The below electronic forms replaced printed forms 61AT and 61AM and can now only be submitted through the TAXISnet online system:

-  **Form T.D.602** - Declaration of withheld Special Contribution for Defence (SDC) and National Health Contribution from **Interest**, and
  
-  **Form T.D.603** - Declaration of withheld Special Contribution for Defence (SDC) and National Health Contribution from **Dividends**.

**The submission deadlines are the following:**

- 1** The declarations for January 2019 to December 2021 must be submitted **by 31 January 2022**.
  
- 2** The declaration from **January 2022 onwards** must be submitted by the end of the month following the month of the declaration/withholding.

The submission of T.D.602 and T.D.603 is obligatory and failure to submit them within the statutory deadlines carries a **€100 penalty** per return. They should be submitted from the year 2019 onwards.

Once the forms are submitted, the relevant assessments will be issued by the Tax Portal.

# Find Out More

---

## Accounting Department

**Andreas Avgousti (CFO)**

Andreas.Avgousti@aretilaw.com

+357 25508083



Areti Charidemou & Associates LLC



21 Vasili Michailidi Str.  
3026, Limassol, Cyprus  
P.O. Box 54708, CY-3727



T: +357 25508000  
F: +357 25508032



E: [www.aretilaw.com](http://www.aretilaw.com)