

DECLARATION OF INCOME Individual (other than self-employed)

Tax Year 2022



IHOR HNIEDASH

LORDOU VYRONOS 26 NICOSIA 1096

PART 1 - TAXPAYER'S DETAILS

TAXPAYER'S IDENTIFICATION CODE(T.I.C.)

05846154K

Telephone: residence 000000022660151 mobile

E-Mail Correspondence i.abidova@arosalaudit.com

Taxisnet Service info@arosalaudit.com

Taxpayer Classification 10 DIRECTOR OF PRIVATE COMPANY

* Changes to the above can ONLY be made using forms T.D.2003.

PART 2 - REPRESENTATIVE'S DETAILS

REPRESENTATIVE'S Details

T.I.C.

NAME/BUSINESS NAME

TELEPHONE NUMBER

PART 3 - TAX RESIDENCE AND OTHER INFORMATION

A ARE YOU A TAX RESIDENT OF THE REPUBLIC OF CYPRUS?

YES ▼

183 days ▼

1. IF YOU HAVE ANSWER YES SELECT ONE OF THE FOLLOWING:

YOU ARE TAX RESIDENT IN THE REPUBLIC FOR 2022 IF YOU STAYED:

a. for a period or periods exceeding in aggregate 183 days or you continue to be a resident of the Republic under the EU Protocol on Privileges and Immunities.

b. **at least 60 days but less than 184 days in total** and if you complied with ALL of the following conditions during 2022:

- (i) you owned or rented a permanent residence in the republic,
- (ii) you were not resident in any other country for more than 183 days,
- (iii) you were not tax resident in any other Country and
- (iv) you owned a business or were employed or held an office in the republic as at 31.12.2022.

If you are Tax Resident, declare ALL WORLDWIDE INCOME,**If you are not Tax Resident, declare only your income from sources in the Republic.**

2. IF YOU HAVE ANSWER NO DECLARE YOUR COUNTRY OF TAX RESIDENCY

B INFORMATION FOR THE PURPOSES OF The General Health System (GHS)

1. SELF EMPLOYED AND PENSIONERS

If in 2022 you received a Pension from the Social Insurance Services of the Republic of Cyprus or you were registered as self-employed with the Social Insurance Services of the Republic of Cyprus or you received a Pension from the Treasury of the Republic of Cyprus fill in by selecting "SIS/Treasury Information Retrieval" above.

SI No.

Date of Birth (DD/MM/YYYY)

Gender

2. COUNTRY OF INSURANCE FOR SI AND GHS PURPOSES

If you are exempt from contributions to GHS due to insurance in another country of the European Economic Area (EEA) or Switzerland or from an exempt international organisation, declare the country / insurance organisation and fill in the following

If you have a white coloured hospital ID (Y.Y. (I.Y.) 91) fill in 1 (with «S1») and enter in 4 the reference number (displayed on the front of the form). If you hold A1 fill in 1 to 2c (Exception only applies for the period of validity of the certificate). If you do not have any of the above **you must** apply to the Ministry of Health (MOH) for a certificate and fill in 1 (with «OTHER»), 3 and 4.

1.EXEMPTION TYPE	2a.SI Number in Country of Insurance	2b.A1 Start date (DD/MM/YYYY)	2c.A1 End date (DD/MM/YYYY)	3.MOH DOCUMENT DATE (DD/MM/YYYY)	4.REF NUMBER OF MOH DOCUMENT
▼					

☐ I certify that I am entitled to be exempted from GHS contributions based on the provisions of Regulations (EC) no. 883/2004 and / or other international agreement and that I am not aware of any reason why this certificate may have been withdrawn.

If you are claiming an exemption, the MOH or / and the Health Insurance Organisation or / and the Tax Department may check the correctness of your request.

3. CONTRIBUTIONS YOU HAVE MADE TO AN EQUIVALENT HEALTH PLAN OF ANOTHER COUNTRY IN 2022

The contribution based on a comparatively similar Law in force outside the Republic is given as a deduction to the computation.

1 Country Contributions paid to

2. Contributions Paid

PART 4 - INCOME

A1 SALARIED SERVICES (Includes remuneration of Board members. Members of the Civil Service of the Republic, persons holding government services, as well as employees of public law organizations serving outside the Republic are considered to be exercising their salaried services in the Republic.)

C
O
D
E

- 1** IN THE REPUBLIC (Benefits not subject to Social Insurance (SI) are declared with code 7 or 9 / includes fees Board of Directors)
In a separate line, with description «taxable retirement», declare the gratuity / taxable retirement of non-permanent employee - Law 14(I)/2014
- 2** OUTSIDE THE REPUBLIC (salary and benefits)
- 3** IN THE REPUBLIC-RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT - sect. 8(21)
- 4** OUTSIDE THE REPUBLIC OF CYPRUS - FOR A NON-RESIDENT EMPLOYER OR FOR A RESIDENT EMPLOYER WITH PERMANENT ESTABLISHMENT ABROAD FOR A PERIOD EXCEEDING 90 DAYS IN AGGREGATE IN THE CURRENT TAX YEAR
- 5** UNEMPLOYED
- 6** IN THE REPUBLIC-RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT WITH ANNUAL EMOLUMENTS EXCEEDING €100 000 - sect. 8(23)
- 7** BENEFIT FROM DEBIT BALANCES OF RELATED PARTIES OF LEGAL PERSONS - article 5(1)(g) and 5(2)(g)
- 8** AIF CARRIED INTEREST AND UCITS PERFORMANCE FEE (MIN €10000,00 TAX) -sect.20B and 20C- click here for note 5
- 9** BENEFITS FROM EMPLOYMENT NOT SUBJECT TO SOCIAL INSURANCE (amounts subject to SI should be included together with normal emoluments)
- 12** IN THE REPUBLIC - **FIRST** EMPLOYMENT IN THE REPUBLIC FROM 1.1.2022 OR TRANSITIONAL RULES* WITH ANNUAL EMOLUMENTS EXCEEDING €55000 (column 6) (resident outside the Republic for at least 10 years immediately prior to the commencement of the **first** employment in the Republic) - article 8(23A) and circular No.10/2022 dated 1.11.2022 (Does not include executive directors fees which should be declared with code 1.)
- 13** IN THE REPUBLIC - **FIRST** EMPLOYMENT IN THE REPUBLIC FROM 1.1.2022 OR TRANSITIONAL RULES* WITH ANNUAL EMOLUMENTS EXCEEDING €55000 (column 6) (resident outside the Republic for at least 15 years immediately prior to the commencement of the first employment in the Republic) - article 8(23A) (Does not include executive directors fees which should be declared with code 1.)
- *Transitional rules: First employment from year 2016 to 2021 with the right to the exemption of article 8(21) or first employment from 1.1.2012 with the right to the exemption of article 8(23). For Code 12 the transitional rules are not applicable if there has been a termination of the first employment prior to 1.1.2022.

	EMPLOYER		CODE	OFFI- CER (Y/N)	PERIOD (months)	GROSS EMOLUMENTS IN THE REPUBLIC	GROSS EMOLUMENTS OUTSIDE THE REPUBLIC	TAX WITHHELD € ¢	GHS withheld € ¢	ARTICLE 8(23A) - (codes 12 + 9) Date during 2022 of	
	T.I.C.	NAME / BUSINESS NAME								COMMENCEMENT	TERMINATION
1				▼							
2				▼							
3				▼							
4				▼							
5				▼							
6				▼							
7				▼							
8				▼							
9				▼							
10				▼							
TOTAL											

A2 If your employment income is classified under code 3, 6, 12 or 13, in Part 4A(1), column 3, above, declare / answer the following information:

- (1) The date you took up residence in the Republic
- (2) The date you: commenced your employment in the Republic terminated your employment, code 3 and 6 only
- (3) For codes 3 or 6, the aggregate number of days you resided outside the Republic prior to the commencement of your employment during the year prior to your employment (up to 365)
- (4) The deduction per codes 3, 6, 12 or 13. This deduction must **NOT** be included in other parts of this return.
- For emoluments declared with code 12 (first employment) in Part 4A(1), column 3, declare / answer all of the following, for code 13 only points 5, 6, 7, 8, 11 and 12:**
- (5) Were you, at any time in the past, employed in the Republic (for code 12 ignore any casual employment up to 120 days, for code 13 ignore any employment which was earlier than 15 tax years from the beginning of your employment)?
- (6) For how many **continuous** years weren't you resident in the Republic **immediately prior to the year** your employment in the Republic commenced (the year of commencement is not included)
- (7) Are you are claiming transition to article 8(23A) from 8(21) or 8(23)
- (8) Your emoluments in the first 12 months of employment in the Republic
- (9) Your emoluments in the last 12 months if you have terminated your employment in the Republic (in the case of a group the termination must be from all the group companies)
- (10) The number of employers, of the same group, that you worked with during the year
- (11) If you selected 8(21) or 8(23) in question 7, was your employment in the Republic continuous?
- (12) If the following apply, do your emoluments for the twelve-month period ending 26.1.2023 exceed €55000?
- i) in question 7 you selected 8(21) or 8(23) and
ii) the commencement of your first employment in the republic was between 2016 and 2021 and
iii) your emoluments for the first 12 months of employment did not exceed €55000

A3 1. Do the above incomes include retrospective Income?

2. If you have answered YES does the retrospective income relate to years 2012-2016?

B1 PENSIONS (For widows and overseas pensions click here for note 5)

- C
O
D
E
- 1** NORMAL RATES FROM THE REPUBLIC **2** REDUCED RATES OVERSEAS **3** EXEMPTED **4** SOCIAL INSURANCE (SIS)
- 5** OF A NON-RESIDENT FROM EMPLOYMENT IN THE REPUBLIC **6** WIDOWS IN THE REPUBLIC WITH SPECIAL RATES **8** NORMAL RATES OVERSEAS
- ALL WIDOWS PENSIONS MUST BE WITH THE SAME CODE**

	PAYER OF PENSION		CODE	PENSION AMOUNT	TAX WITHHELD € ¢	GHS WITHHELD € ¢
	T.I.C.	NAME				
1						
2						
3						
4						
5						
6						
7						
TOTAL						

B2 1. Do the above incomes include retrospective Income?

2. If you have answered YES does the retrospective income relate to years 2012-2016?

C RENTS / INCOME FROM IMMOVABLE PROPERTY (If the space in this section is insufficient you will need to submit your return via xml). If you own a share in the property or it belongs to a partnership, **enter the information relating to YOUR share only**. In the case of a partnership enter the T.I.C. of the partnership in column 6 and your proportion of the partnership rents. The Department may request a copy of the **audited accounts of the partnership**. T.I.C. (column 6) is compulsory if contribution have been withheld, i.e. if the lessee is a legal person (company, partnership or the state) and SDC (column 15) or GHS (column 16) has been withheld. When the tenant is an individual **DO NOT enter in columns 15 and 16 self-payments for SDC and GHS**. **IF THERE IS MORE THAN ONE LINE FOR THE SAME PROPERTY enter C1 as the cost for the additional lines.**

- C
O
D
E
- 1 OFFICE - 3%

2 SHOP - 3%

3 FLAT - 3%

4 HOUSE - 3%

5 STOREHOUSE - 4%
- 6 LAND - 0%

7 PARKING SPACE - 0%

8 FACTORY/ HOTEL - 4%/7%

9 OTHER PROPERTY - 0%

10 BUILDING ON WHICH 10% ALLOWANCE HAS BEEN CLAIMED - 3%
- 11 IMMOVABLE PROPERTY UNDER REQUISITION ORDER - 0% (NOT SUBJECT TO SDC)

	1. PROPERTY REGISTRATION No.	2. CODE	3. DATE OF COMPLETION/ ACQUISITION	4. HAND OVER DATE	5. COST OF ACQUISITION (excluding cost of land) 1.COST € 2.AREA M²	6. LESSEE'S T.I.C. OR I.D. CARD No.	7. LESSEE'S NAME	8. OWNERSHIP SHARE (100%, 50%, 30%, etc.)	9. OWNERSHIP AS AT 31.12.2022
1									▼
2									▼
3									▼
4									▼
5									▼
6									▼
7									▼
8									▼
9									▼
10									▼
11									▼
12									▼
13									▼
14									▼
15									▼
16									▼
17									▼
18									▼
19									▼
20									▼
21									▼
22									▼
23									▼
24									▼
25									▼

	10. ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC	11. ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC	12. CAPITAL ALLOWANCES	13. INTEREST PAYABLE FOR RENTED PROPERTY	14. TAX PAID OUTSIDE THE REPUBLIC € ¢	AMOUNTS WITHHELD BY THE TENANT (LEGAL PERSONS)	
						15.DEFENCE CONTRIBUTION € ¢	16.GHS CONTRIBUTION € ¢
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
TOTAL							

D BUILDINGS UNDER PRESERVATION ORDER (enter **ONLY** the revenues / expenses that correspond to your share of ownership)

	REGISTRATION No.	RECOGNISED COST	RECOGNISED AREA M²	LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 50%, 30% etc.)	YEAR OF COMMENCEMENT OF WORKS	DATE OF TOWN PLANNING CERTIFICATE DD/MM/YYYY
1								
2								
3								
4								
5								
6								

	PRESERVATION ORDER No. (P.I.)	TOTAL RESTORATION EXPENSES to 2021	RESTORATION EXPENSES DURING 2022	GOVERNMENT GRANTS ALLOWED	TRANSFER OF COEFFICIENT	DEDUCTION FOR THE YEAR	RENTS	DEFENCE CONTRIBUTION WITHHELD IN THE REPUBLIC
1								
2								
3								
4								
5								
6								
TOTAL								

F INTEREST RECEIVABLE

- C O D E** **1** FROM LOANS AND OTHER SOURCES (without SDC deduction at source) **2** FROM SECURITIES AND/OR BONDS OF GOVERNMENT AND LISTED CORPORATIONS (3% Defence Contribution) **3** FROM BANK AND CO-OP SOCIETY DEPOSITS / DEBENTURES OF PUBLIC COMPANIES AND OTHER (with SDC deduction 30%) **4** FROM OTHER BONDS (with 30% SDC deduction at source) **5** FROM SOURCES OUTSIDE THE REPUBLIC

	T.I.C./I.D. CARD No.	NAME OF BANK OR DEBTOR	CODE	Enter your share ONLY			
				GROSS INTEREST	TAX PAID OUTSIDE THE REPUBLIC € ¢	DEFENCE WITHHELD € ¢	GHS WITHHELD € ¢
1		ARMBUSINESSBANK	5	26			
2		ARMBUSINESSBANK	5	13			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
TOTAL				39			

	INTEREST RECEIPT DATE DD/MM/2022	(columns 9 to 11 are compulsory ONLY / to sources OUTSIDE the Republic)		
		COUNTRY OF ORIGIN	ACCOUNT TYPE	ACCOUNT NUMBER
1	31/12/2022	77	OECD602	1150003833373365
2	31/12/2022	77	OECD602	1150008255925912
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

F DIVIDENDS (the part of the dividend that relates to deemed profits of years prior to 2020 is not part of the current years income)

- CODE:** **1** FROM COMPANIES IN THE REPUBLIC **2** FROM COMPANIES OUTSIDE THE REPUBLIC **3** FROM QUALIFYING SHIPS (EXEMPTED BY MERCHANT SHIPPING LAW) **4** DEEMED DIVIDENDS FROM PROFITS OF 2020 OF COMPANIES IN THE REPUBLIC

	T.I.C./I.D. CARD No.	COUNTRY OF ORIGIN	BUSINESS NAME OF COMPANY	CODE	GROSS DIVIDEND	DEFENCE WITHHELD € ¢	GHS WITHHELD € ¢	TAX PAID OUTSIDE THE	DIVIDEND RECEIPT
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							REPUBLIC € ¢	DATE DD/MM/2022
1		740	FUTURITY TECHNOLOGIES LTD	2	600000	0,00		01/01/2022
2	12341395Q	600	LUTUM LTD	1	5532498	0,00		31/12/2022
3		740	CHIGWELL LIMITED	2	3000000	0,00		24/05/2022
4		740	NEXT GENERATION IT SOLUTIONS LTD	2	500000	0,00		03/02/2022
5								
6								
7								
8								
9								
10								
TOTAL TAXABLE DIVIDENDS (CODES 1,2 AND 4)					9632498	0,00		

GREDEMPTION OF LIFE INSURANCE POLICIES (Cancellation before the completion of 6 years from the commencement of the contract click here for note 1)

	T.I.C.	INSURANCE COMPANY	DATE OF ISSUE DD/MM/YYYY	DATE OF CANCELLATION DD/MM/2022	TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION
1					
2					
3					
4					
5					
TOTAL					

INCOME FALLING UNDER ARTICLE 5 WHICH IS EXEMPT FROM INCOME TAX

- C** Enter here incomes that are exempt from Income Tax by articles 8 and 36(3) of the Law **BUT ARE SUBJECT TO GHS CONTRIBUTIONS**
- O** **D** **1** Benefit / Allowance / Expenses exempted under Sections 4, 5 and 6 of article 8 (applies to the President, Members, Members of the Public Service and the Public Sector)
- E** **2** Scholarship from an employer exempt under Article 8(10)
- 3** Amounts deductible under Article 14 exempted under Article 8(11), e.g. surplus fund
- 4** Remuneration of foreign officials exempted under Article 8(12) for public interest purposes
- 5** Trade Profit on disposal of securities exempted under Article 8(22)
- 6** Trade Profit from foreign exchange exempted under Article 8(24)
- 7** Lump sum payments exempted under Article 8(9)
- 8** Permanent Establishment Profits exempted under Article 36(3)
- 9** Exempt Benefits in kind (see "Προσχέξ σε είδος" leaflet on website, available only in Greek)

	T.I.C. /I.D. CARD NUMBER	DETAILS	CODE	OFFICER (Y/N)	INCOME IN THE REPUBLIC	INCOME OUTSIDE THE REPUBLIC	GHS WITHHELD € ¢	SOCIAL INSURANCE CATEGORY
1				▼				
2				▼				
3				▼				
4				▼				
5				▼				
6				▼				
7				▼				
8				▼				
TOTAL								

I ANY OTHER INCOME

Trading profits/losses of self employed persons and trading profits / losses from partnerships are declared here. Salary, rents, interest and dividends from partnerships must be declared in the respective parts of the declaration. If you have income from trade or trading income from a partnership and you will continue to have such income regularly after 2022 you must submit a declaration for self employed persons and not employees 2022. Contact the Department to change the type of electronic form for your 2022 declaration.

Regardless of whether contributions are paid to the SI Fund, declare the SI category (1-16) within which your activities fall or would fall.

CODE: **1** IN THE REPUBLIC **2** OUTSIDE THE REPUBLIC **3** MINIMUM GUARANTEED INCOME ALLOWANCE **4** MATERNITY ALLOWANCE **5** OTHER NON TAXABLE AMOUNTS
6 LEASES AND RIGHTS FOR USE OF REAL ESTATE

	T.I.C./ I.D. CARD NUMBER	DETAILS	CODE	INCOME PROFIT (2022)	AMOUNT OF LOSS (2022)	FOREIGN TAX PAID € ¢	GROSS INCOME (TURNOVER)	SOCIAL INSURANCE CATEGORY
1								
2								
3								
4								
5								
6								
7								
8								
9								
TOTAL TAXABLE INCOME (CODES 1,2 AND 6)								

J TOTAL INCOME - Summation of income declared in PART 4.A to PART 4.I (except PART 4.G)

€ 9632537

PART 5 - DEDUCTIONS / ALLOWANCES

A MISCELLANEOUS DEDUCTIONS (For donations/subscriptions you should keep the certificates / receipts to be submitted upon request. Professional subscriptions also include **professional** seminars / **professional** books **necessary** for exercising their salaried services and must be supported by invoices / receipts **in the name** of the taxpayer.)

	DESCRIPTION	AMOUNT
1	TRADE UNION CONTRIBUTIONS	
2	PROFESSIONAL SUBSCRIPTIONS OF EMPLOYEES THAT RELATE TO THEIR TAXABLE INCOME	
3	DONATIONS TO APPROVED CHARITABLE ORGANISATIONS	
4	REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR	
5	DONATIONS TO POLITICAL PARTIES	
6	ALLOWED EXPENSES OF COMMUNITY OFFICERS OR CUSTOMS OFFICERS OR EMPLOYEES WITH ADDITIONAL INCOME ON A COMMISSION BASIS (P.I. 340 / 89) AND PROFESSIONAL INDEMNITY INSURANCE OF SALARIED PERSONS (e.g. DOCTORS)	
	TOTAL	

B INVESTMENT IN SHARES OF INNOVATIVE BUSINESSES

	T.I.C.	YEAR OF INVESTMENT (2017-2024)	INITIAL AMOUNT OF INVESTMENT	AMOUNT CLAIMED UP TO 2021	AMOUNT TO BE CLAIMED IN 2022	TOTAL CLAIMED TO 2022
1						
2						
3						
4						
5						
6						
7						
		TOTAL				

C DEDUCTION FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE, PENSION, PROVIDENT FUNDS, ETC (For Life insurance and restrictions on the deduction click here for note 3)

DO NOT enter GHS contributions in this part.

CODE: **1** APPROVED FUNDS AND PENSION PLANS **2** SOCIAL INSURANCE FUND **3** LIFE ASSURANCE POLICIES
4 MEDICAL FUNDS AND PRIVATE MEDICAL INSURANCE (NOT GHS) **5** WIDOWS PENSION FUND **6** OVERSEAS SOCIAL INSURANCE FUND

	T.I.C.	NAME OF FUND/INSURANCE COMPANY	CODE	DATE OF INSURANCE POLICY	INSURANCE ON LIFE OF	CAPITAL SUM ASSURED OR SUM ASSURED AT DEATH	AMOUNT PAID
1							
2							
3							
4							
5							
6							
7							
8							
LIFE INSURANCE							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL							

COMPUTATION AND DEDUCTION OF GENERAL HEALTH SYSTEM (GHS)

- Netting off between types of income is not possible (except for columns 1, 3 and 6). If you owe any amounts for any category of income please pay with the correct code with all available electronic means.
- For refunds from pensions you must apply to the Department which withheld the GHS contribution.
- The Tax Department refunds GHS ONLY when the amount was paid to the Department, there are no amounts due to the Department for other categories of income and the amount if income subject to GHS does not exceed €180 000.
- When the amount of income subject to GHS exceeds €180 000 and there is a refund you must apply to the Health Insurance Organisation (HIO) after you have paid any amounts due to the Tax Department.

	Employee Remuneration	Profits Self-Employed	Earnings Officers	Pensions	Other Income		TOTALS
					Interest / Dividends / Rents	other	
1.1 Income NOT subject to GHS	0	0	0	0	0	0	0
1.2 Income subject to GHS	0	0	0	0	9632537	0	9632537
TOTAL INCOME OF RETURN	0	0	0	0	9632537	0	9632537

2 Amounts over 180000	0	0	0	0	9452537	0	9452537
3 INCOME SUBJECT TO GHS	0	0	0	0	180000	0	180000
Rates for Periods	2,65%	4,00%	2,65%	2,65%	2,65%	2,65%	
4 GHS CONTRIBUTION *	0,00	0,00	0,00	0,00	4770,00	0,00	4770,00
5 Additional contribution 10% for low temporary estimation		0,00					0,00
6 DEDUCTIONS: AMOUNTS THAT WERE							
A WITHHELD AT SOURCE / PAID TO SIS	0,00	0,00	0,00	0,00	0,00	0,00	0,00
B PAID WITH TEMPORARY ASSESSMENT (code 0213)		0,00					0,00
C PAID / DUE BY SELF ASSESSMENT (codes 0313, 0314, 0315, 0316, 0712, 0713 and 0704)***	0,00	0,00	0,00	0,00	4770,00	0,00	4770,00
7 AMOUNT RETURNED BY HIO	0,00	0,00	0,00	0,00	0,00	0,00	0,00
8 Intermediate computation	0,00	0,00	0,00	0,00	0,00	0,00	0,00
9 GHS THAT MAY BE REFUNDABLE FROM HIO (Submit an application to the HIO)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
10A GHS REFUNDABLE FROM TD	0,00	0,00	0,00	0,00	0,00	0,00	0,00
10B GHS DUE TO TD	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Collection code	0315	0313	0315	0314	0316**	0315	

Notes:
 * The amount of contribution will be given as a deduction in the computation.
 ** GHS contribution on interest (0712), rents (0704) and dividends (0713) is paid by self-assessment on 30/6 and 31/12 of each tax year. If you have not paid by self-assessment, upon submission of this declaration, **a debt with code 316 with interest from 30/6/ of the tax year** will automatically be created. **If you disagree with this proceed to pay with the correct code and semester PRIOR to the final submission of this declaration.**
 *** **If you have converted the return to temporarily stored** the amounts shown on line 6C are after the self-assessments generated by your previous submission. With the submission of the declaration the amount due, taking account of the amounts in lines 10A and 10b, will be adjusted accordingly.

11 SELF EMPLOYED PROFITS							
A) GHS Income declared in temporary assessment		B) GHS Income from SIS		C) Total GHS Income		D) SIS Annual Insurable Earnings	
0		0,00		0,00		0	

PAYMENTS: For information, see the Departments webpage e-Payments/Direct Taxation

NOTES FOR TAX COMPUTATION

- When an insurance policy is redeemed within 3 years of the insurance policy date, 30% of the insurance premiums is added to total income. If the insurance policy is redeemed between 3 and 6 years, 20% is added.
- From the gross income of rented **buildings** deduct 20%. This deduction is not applicable to the gross rentals of land or parking lots.
- The deduction for each life insurance policy cannot exceed 7% of the insured amount. Life insurance deductions are only allowed for the person who insures his own life. Deductions for insurance policies made by a person for the insurance of the spouse's life before 01/01/2003 will continue to be granted. **For policies after 1/1/2003 that relate to the lives of both spouses, the deduction is granted to the owner ONLY for the amount he/she paid for his/her own life.** The total deduction for medical funds and medical insurance is restricted to 1,5% of gross income that is not exempted for the purpose of calculation of taxable income. The contributions to General Health System and to the various funds in PART 5C are restricted to 1/5th of net income.
- Tax Rates for 2022

Income €	Rate	Tax for band €	Cumulative tax €
0 - 19 500	NIL	NIL	NIL
19 501 - 28 000	20 %	1 700	1 700
28 001 - 36 300	25 %	2 075	3 775
36 301 - 60 000	30 %	7 110	10 885
60 001 - and above	35 %		
- Taxation with special rates. The option for special rates is available for each tax year and separately for each type of income. Incomes which you have chosen to tax separately with special rates are not taken into account to derive total income for deduction purposes.
 - Pensions from outside the republic are taxed either with normal rates (code 8) or separately with a special rate of 5% for each euro exceeding €3420 (code 2).
 - Widow's pensions (see circular 2015/12) are taxed either with normal rates (code 1) or separately with a special rate of 20 % for each euro exceeding €19500. If your **only** income is from widow's pensions and you have opted to be taxed separately (code 6), then you must reduce it with the deduction for reductions of salaries/wages of the broader public sector. The missing person's pension has the same tax treatment as the widow's pension.
 - AIF carried interest and UCITS performance fee are taxed either with normal rates or separately with a special rate of 8% with a minimum amount of tax due of €10000.
- If the income declared in the temporary assessment is less than 75% of the final taxable income, then an additional tax of 10% on the difference of the tax finally established and the amount of the temporary tax paid or due is imposed. The additional tax amount is automatically calculated without taking into account any foreign tax and you are permitted to change the amount accordingly.

SELF ASSESSMENT FOR INDIVIDUALS FOR REVENUE YEAR		2022
Compulsory completion irrespective of level of income and tax		
NAME AND SURNAME	IHOR HNIEDASH	TIC 05846154K
INCOME		
TOTAL INCOME (Transfer Total of PART 4.J)	9632537	
ADD : REDEMPTION OF LIFE INSURANCE POLICIES (PART 4.G and note 1)		
TOTAL TAXABLE INCOME	€ 9632537	
DEDUCTIONS		
WIDOW'S PENSION TO BE TAXED AT REDUCED RATES note 5)		
OVERSEAS PENSION TO BE TAXED AT REDUCED RATES note 5)		
INCOME FROM EMPLOYMENT WITH REDUCED RATES note 5)		
LOSSES OF CURRENT YEAR (Transfer Total PART 4.I col.5)		
LOSSES FROM PREVIOUS YEARS (enter the loss from your self-assessment of 2021)		
DIVIDENDS (Transfer Total PART 4.F col.5)	9632498	
INTEREST RECEIVED (Transfer Total PART 4.E col.4)	39	
EXEMPTIONS OF ARTICLES 8 AND 36(3)		
VARIOUS DEDUCTIONS (PART 5.A except reduction of salaries - donations to political parties are restricted €50000)		
REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR (PART 5.A) if you have declared widows pension with reduced rates enter the amount that you do not wish to be deducted from widows pension		
CAPITAL ALLOWANCES OF RENTED PROPERTIES (Transfer Total PART 4.C col.12)		
RENTED PROPERTY EXPENSES 20% ON GROSS RENTS (note 2)		
INTEREST OF RENTED PROPERTIES (Transfer Total PART 4.C col.13)		
PRESERVED BUILDINGS (Transfer PART 4.D col.14 plus PART 4.D col.15)		

OTHER (Deduction for salary with code 3, 4, 6 - PART 4.A2(d), PART 4.B pension exempt with code 3)					
TOTAL DEDUCTIONS					9632537
NET INCOME / LOSS					0
DEDUCTION FOR	MEDICAL FUND AND MEDICAL INSURANCE (to be restricted to 1,5%) (note 3)				
	GENERAL HEALTH SYSTEM (note 3)			4770	
	LIFE INSURANCE (to be restricted to 7% of insured amount of each policy) (note 3)				
	PROVIDENT, WIDOWS AND PENSION FUNDS AND SOCIAL INSURANCE				
LESS TOTAL DEDUCTIONS (The amount in the second column is restricted to 1/5 of net income) (note 3)				4770	0
EXPENDITURE ON INVESTMENT IN SHARES OF INNOVATIVE BUSINESSES (Transfer Total PART 5.B restricted to 50% of taxable income after all deductions including medical funds, life and provident etc.)					
TAXABLE INCOME / LOSS				€	0
TAX				€	¢
TAX ON TAXABLE INCOME (note 4)					0,00
ADD : 20% TAX FOR WIDOWS PENSION EXCEEDING €19500 (note 5)				0	@ 20% 0,00
ADD : 5% TAX FOR PENSIONS OUTSIDE THE REPUBLIC EXCEEDING €3420 (note 5)					@ 5%
ADD : 8% INCOME FROM EMPLOYMENT WITH SPECIAL RATE (note 5)				0	@ 8% 0,00
				€	¢
TOTAL AMOUNT OF TAX					
TEMPORARY INCOME				0	LESS : TEMPORARY TAX 0,00
COMPUTATION 10% ADDITIONAL TAX BY TD				0,00	ADD : 10% ADDITIONAL TAX (note 6) 0,00
LESS : TAX DEDUCTED AT SOURCE (Transfer Totals PART 4.A1 col.8 and PART 4.B1 col.5 for income in the Republic)					
LESS : OVERSEAS TAX (see notes on SCD calculation)					
TAX DUE (PLEASE READ PART 7 - OBLIGATIONS) / REFUND					0,00
Upon submission of this declaration any amounts due will be created automatically and you can proceed to pay using the Departments' Tax Portal. For information, see the Departments webpage e-Payments/Direct Taxation					

SPECIAL CONTRIBUTION FOR DEFENCE (SCD) CALCULATION

(Refundable SCD from interest can occur when total gross income, Part 4.J, is up to €12000 and there is no SCD due from other sources.

SCD Incomes and withheld amounts are automatically apportioned ½ to each semester and you may transfer them to the specific semester to which they actually refer.)

		A Semester			B Semester		
SOURCE OF INCOME	Income	@%	Contribution	Income	@%	Contribution	
GROSS RENTAL INCOME REDUCED BY 25% (code 0604)		3			3		
INTEREST when total income (PART 4.J) exceeds €12000 (code 0612)		30			30		
INTEREST when total income (PART 4.J) is up to €12000		3			3		
INTEREST FROM GOVERNMENT AND CORPORATE BONDS		3			3		
DIVIDENDS (code 0613)		17			17		
TOTALS							

COMPUTATION	RENTS	A Semester INTEREST	DIVIDENDS	RENTS	B Semester INTEREST*	DIVIDENDS
CONTRIBUTIONS						
DEDUCTIONS:						
SDC WITHHELD AT SOURCE						
OVERSEAS TAX**						
SDC PAID / DUE BY SELF-ASSESSMENT***						
INTERMEDIATE COMPUTATION						
SDC DUE						
SDC REFUNDABLE*						
SELF ASSESSEMENT PAYMENT CODES	604	612	613	604	612	613

If you have submitted form T.D.38 declare the years of exemption and clear the amounts in the SCD CALCULATION. from to

PAYMENTS: Upon submission of the return due amounts will be automatically created and you can pay these via the Tax Portal of the Department. For information, see the Departments webpage [e-Payments/Direct Taxation](#)

NOTES

* Refundable SDC can ONLY occur from interest that have suffered withholding at source and the individuals total income is up to €12000.

** The maximum foreign tax eligible for SCD purposes has been calculated. You can transfer amounts between semesters from the same source. For rents, you are entitled, if you so wish, to claim all part of this amount in the calculation of Income Tax. In this case, modify the amount accordingly here.

*** If you have converted the return to temporarily stored the amounts shown on line SDC PAID / DUE BY SELF ASSESSMENT are after the self-assessments generated by your previous submission. With the submission of the declaration the amount due, taking account of the amounts in lines intermediary calculation and the amounts paid, will be adjusted accordingly.

IBAN/ SWIFT CODE FOR THE PURPOSE OF REFUNDS

AT THE DATE OF ISSUE OF THIS RETURN WE HAD THE FOLLOWING IBAN AND SWIFT ON OUR SYSTEMS. For corrections please submitted form T.D.2008.

IBAN

SWIFT CODE

The refund of taxes will **not** be possible where the IBAN/SWIFT CODE (from an EU country) are not declared.

PART 6 - DECLARATION

☒ I being fully aware of the consequences under the provisions of The Assessment and Collection of Taxes Law, No. 4 of 1978, as amended, declare that all the items contained in this Tax Return, including all the Certificates and documents that support this income, are true and correct and that I have declared all my income / the income of the taxpayer I represent for the tax year.

UPDATE OF INFORMATION

For the purpose of updating your data, in view of the transition to the new Computer System, state:

Date of Birth

Social Insurance Number in the Republic of Cyprus

Cyprus Identity Card Number

Cyprus alien Registration Card Number

0500846154

I have applied for a Cyprus alien card and I have not yet been notified of the number ☐

If you do not have any of the above and you will NOT obtain any of them, state:

Passport Number

Country of issue

Expiry date

PART 7 - INSTRUCTIONS, OBLIGATIONS, OFFENCES AND PENALTIES

INSTRUCTIONS

1. This return includes only incomes that are taxable under the provisions of article 5 of the Income Tax Law N.118(I)/2002, as amended, and article 3 of the Defence Contribution Law N117(I)/2002, as amended. Incomes that do not fall within these laws MUST NOT be included. Examples of revenues that are not considered income for the aforementioned laws are benefit paid by the Social Insurance Department, capital profits on disposals of assets/shares that are not trading in nature etc.
2. All amounts in this return must be in EURO, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared. Taxes paid by Temporary and Self-Assessment are declared ONLY in Part "Calculation of Tax" of this declaration.
3. A completion Guide is available on the Department's webpage <http://www.mof.gov.cy/tax>

OBLIGATIONS

By virtue of Laws under administered by the Department:

1. If, during the year, you had gross income (that exceeds €19.500 in accordance with the Decree No. 373/2022 of the Assessment and Collection of Taxes Law) that falls under the provisions of article 5 of the Income Tax Law **you are obliged to**

a) complete this Declaration for the year 2022 with the true and correct information regarding your income and to submit it:

- **electronically** via the TAXISnet service on website <http://taxisnet.mof.gov.cy> **not later than 31st July 2023**
- if audited accounts are obligatory (The total of Business Turnover, Gross Rental Income, Dividends and Interest exceeds €70000) the return for the year can ONLY be submitted electronically by your auditor and the last submission date for electronic submission is 31st March, 2024.
Please note that deadlines altered by laws after the issue date of this form may be applicable.
- Please note that deadlines altered by laws after the issue date of this form may be applicable.

b) **compute and pay the amounts of taxes and contributions due** for income tax, special contribution for defence and General Health System Contributions that you owe for the year ONLY via the Tax Portal of the Tax Department (<https://taxportal.mof.gov.cy>)

- either via credit / debit card
- or via your internet bank

using the Payment Reference Number that you can obtain when the liability is created in the Tax Portal.

2. If you have gross income up to €12000 and you are applying to reclaim special contribution for defence deducted at source from interest with a rate exceeding 3% you are obliged to complete the Income Tax Declaration for the year 2022 with the true and correct information regarding your income and to submit it electronically via the TAXISnet service from webpage <http://taxisnet.mof.gov.cy>

3. The commissioner of the department has the right to request the submission of certificates, representations and other evidence in order to determine your income, you should therefore keep the necessary evidence relating to the determination of your income, your deductions and allowances for a period of at least six (6) years. If an objection is outstanding for any year all the above must be kept until the final settlement of the objection or any recourse.

OFFENCES AND PENALTIES

The Assessment and Collection of Taxes Law No.4 of 1978, as amended, provides for fines, interest and monetary penalties and additionally, in cases of conviction, to imprisonment for:

1. refusal, failure or neglect to comply with the submission of this Tax Return by the date set by the Law,
2. delay in the submission of the Return or the object of tax,
3. delay in the payment of tax,
4. submission of an inaccurate Return regarding income you acquired, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information,
5. if you do not perform your obligation to keep books and records and issue invoices and receipts (article 30(1)) and
6. if you do not keep books and records and do not prepare audited accounts where the annual gross turnover from any trade, gross rents and goodwill exceeds €70000.

PART 8 - TAX AND PERSONAL DATA PROTECTION

The Cyprus Tax Department keeps records that include personal and tax data of individuals registered in the Tax Register for the purposes of compliance with the provisions of the legislation applied by the Cyprus Tax Department.

The Data held in the Databases are subject to privacy and confidentiality and are protected as provided for in the General Data Protection Regulation - European Regulation 2016/679 (GDPR), which entered into force on 25 May 2018.

The Cyprus Tax Department may use the information included in the present Tax Return in order to:

- check the accuracy of the information declared,
- prevent or detect an offense,
- protect state revenues.

For the abovementioned purposes, the Cyprus Tax Department has the power to collect information from other Government Departments / Organizations / Services, Authorities of other Member States and other sources.