

INCOME TAX RETURN employee – 2003

Batch No:-

T.I.C.	Year of Assessment
Date of Issue	District Office
As Agent of	

Protocol No:-

1. By virtue of The Assessment and Collection of Taxes Law, No 4 of 1978 as amended, you are hereby required to make a true and correct return of your income for the tax year ending 31 December 2003, on this form, which must be signed and submitted to me **NOT LATER THAN 30TH APRIL 2004**.
2. THIS RETURN IS ONLY VALID WHEN IT IS DULY COMPLETED AND SIGNED ON PAGE 5.
3. For any changes or corrections to the preprinted data, on page 1, you should submit the enclosed form, Form I.R. 163A – 2003, duly completed and signed.
4. All the amounts entered on this form must be stated in **CYPRUS POUNDS**.

G. POUFOS
Director of the Inland Revenue

PART 1 – TAXPAYER’S DATA		TAXPAYER’S IDENTIFICATION CODE (T.I.C.)										
A	PERSONAL DATA	<table style="width:100%; border: none;"> <tr> <td style="width: 50%;">NAME <input style="width: 95%;" type="text"/></td> <td style="width: 50%;">SURNAME <input style="width: 95%;" type="text"/></td> </tr> <tr> <td>MARITAL STATUS <input style="width: 95%;" type="text"/></td> <td>SOCIAL INSURANCE NUMBER <input style="width: 95%;" type="text"/></td> </tr> <tr> <td>DATE OF BIRTH DAY <input style="width: 20px;" type="text"/> MONTH <input style="width: 20px;" type="text"/> YEAR <input style="width: 20px;" type="text"/></td> <td>LANGUAGE 0 <input style="width: 20px;" type="text"/> GREEK 1 <input style="width: 20px;" type="text"/> OTHER</td> </tr> </table>		NAME <input style="width: 95%;" type="text"/>	SURNAME <input style="width: 95%;" type="text"/>	MARITAL STATUS <input style="width: 95%;" type="text"/>	SOCIAL INSURANCE NUMBER <input style="width: 95%;" type="text"/>	DATE OF BIRTH DAY <input style="width: 20px;" type="text"/> MONTH <input style="width: 20px;" type="text"/> YEAR <input style="width: 20px;" type="text"/>	LANGUAGE 0 <input style="width: 20px;" type="text"/> GREEK 1 <input style="width: 20px;" type="text"/> OTHER			
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E	TAXPAYER’S CLASSIFICATION	<table style="width:100%; border: none;"> <tr> <td style="width: 10%;">CODE <input style="width: 20px;" type="text"/></td> <td>DESCRIBE THE SECTOR YOU DERIVE THE GREATER PART OF YOUR INCOME <input style="width: 80%;" type="text"/></td> </tr> </table>		CODE <input style="width: 20px;" type="text"/>	DESCRIBE THE SECTOR YOU DERIVE THE GREATER PART OF YOUR INCOME <input style="width: 80%;" type="text"/>							
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PART 2 – AGENT’S / REPRESENTATIVE’S DATA		T.I.C.	
NAME / BUSINESS NAME <input style="width: 95%;" type="text"/>			
TELEPHONE NUMBER <input style="width: 95%;" type="text"/>			

All the particulars given on this form must be correct and complete for this Tax Return to be accepted.

PART 3 – ADDITIONAL INFORMATION

A	TAX RESIDENT IN THE REPUBLIC OF CYPRUS (please tick <input checked="" type="checkbox"/> the appropriate box)
	Have you stayed in the Republic of Cyprus for a single period or a number of periods exceeding in aggregate 183 days in the tax year ending 31 December 2003 ? 1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO
	If your answer to the above question is YES, you are considered a TAX RESIDENT IN THE REPUBLIC OF CYPRUS and you should declare on this return your <u>WORLDWIDE</u> income. If your answer to the above question is NO, you should only declare your income arising in the Republic of Cyprus.
B	FAMILY STATUS (please tick <input checked="" type="checkbox"/> the appropriate box)
SPOUSE'S DATA	1. T.I.C / I.D. CARD No. <input style="width:100px;" type="text"/> 2. SPOUSE'S INCOME £ <input style="width:100px;" type="text"/> 3. DOES YOUR SPOUSE WORK? <input type="checkbox"/> YES <input type="checkbox"/> NO 4. LIVING WITH SPOUSE? <input type="checkbox"/> YES <input type="checkbox"/> NO 5. NAME <input style="width:500px;" type="text"/>

PART 4 – INCOME

A	SALARIED SERVICES (please attach certificate(s) of emoluments)										
1	CODE	<input type="checkbox"/> 1 IN THE REPUBLIC OF CYPRUS	<input type="checkbox"/> 2 OUTSIDE THE REPUBLIC OF CYPRUS	<input type="checkbox"/> 3 IN THE REPUBLIC OF CYPRUS – NON - RESIDENT BEFORE COMMENCING EMPLOYMENT IN THE REPUBLIC OF CYPRUS	<input type="checkbox"/> 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						
		EMPLOYER		3 C O D E	4 P E R I O D (months)	5 G R O S S E M O L U M E N T S I N T H E R E P U B L I C O F C Y P R U S		6 G R O S S E M O L U M E N T S O U T S I D E T H E R E P U B L I C O F C Y P R U S		7 T A X D E D U C T E D	
		1 T.I.C.	2 N A M E			£	c	£	c	£	c
	1						00		00		
	2						00		00		
	3						00		00		
	4						00		00		
	5						00		00		
	6						00		00		
	7						00		00		
	8	TOTAL					00		00		
2	If your income from employment is classified under code 3, in Part 4(A)1 above, complete the following information:										
	(a) The aggregate number of days you stayed outside the Republic of Cyprus in the previous tax year										<input style="width:100px;" type="text"/>
	(b) The date of commencing employment in the Republic of Cyprus										<input style="width:100px;" type="text"/>

B	PENSIONS										
	CODE:	<input type="checkbox"/> 1 NORMAL RATES	<input type="checkbox"/> 2 REDUCED RATES	<input type="checkbox"/> 3 EXEMPTED	<input type="checkbox"/> 4 SOCIAL INSURANCE PENSION	<input type="checkbox"/> 5 PENSION OF A NON – RESIDENT FROM EMPLOYMENT IN THE REPUBLIC OF CYPRUS					
		PAYER OF PENSION		3 C O D E	4 P E N S I O N A M O U N T		5 T A X D E D U C T E D				
		1 T.I.C.	2 N A M E		£	c	£	c			
	1	19103174 M	STATE OFFICERS' PENSION	1		00					
	2	18000001M	SOCIAL INSURANCE PENSION	4		00					
	3		WIDOWHOOD PENSION	3		00					
	4					00					
	5					00					
	6					00					
	7					00					
	8	TOTAL					00				

C RENTS (if the space in this section is insufficient enter the total amounts here and attach a separate statement).

CODE : 1 OFFICE 2 SHOP 3 FLAT 4 HOUSE 5 STOREHOUSE
 6 LAND 7 PARKING SPACE 8 FACTORY 9 OTHER PROPERTY 10 BUILDING ON WHICH 10% ALLOWANCE HAS BEEN CLAIMED

	1 PROPERTY REGISTRATION No.	2 C O D E	3 DATE OF COMPLETION / ACQUISITION			4 HANDING OVER DATE			5 COST OF ACQUISITION (excluding cost of land) 1. COST 2. AREA £ M ²		6 LESSEE'S T.I.C. OR I.D. CARD No.	7 LESSEE'S NAME		
			Year	Month	Day	Year	Month	Day	£	M ²				
1														
2														
3														
4														
5														
	8 PERCENTAGE OWNED (100%, 50%, 30%, etc.)	9 ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC OF CYPRUS £			10 ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC OF CYPRUS £			11 CAPITAL ALLOWANCES £		12 INTEREST PAYABLE FOR RENTED PROPERTY £	13 (LOSSES) BROUGHT FORWARD £		14 FOREIGN TAX £ c	
1														
2														
3														
4														
5														
6	TOTAL													

D INCOME FROM LETTING OR OTHER COMMERCIAL USE OF A BUILDING UNDER PRESERVATION ORDER

	1 DESCRIPTION OF PROPERTY	2 PROPERTY REGISTRATION No.	3 PRESERVATION ORDER No.	4 AREA M ²	5 INCOME £	6 RESTORATION EXPENSES £	7 GOVERNMENT GRANT £
1							
2							
3	TOTAL						

E INTEREST RECEIVABLE (please attach interest certificates)

CODE 1 FROM LOANS 2 FROM GOVERNMENT BONDS (3% Defence Contribution) 3 FROM BANK AND CO - OP SOCIETY DEPOSITS / DEBENTURES OF PUBLIC COMPANIES 4 FROM NON - GOVERNMENT BONDS (10% Defence Contribution) 5 FROM SOURCES OUTSIDE THE REPUBLIC OF CYPRUS

	1 T. I. C. / I.D. CARD No.	2 NAME OF BANK OR DEBTOR	3 C O D E	4 DETAILS	5 GROSS INTEREST £	6 FOREIGN TAX £ c	
1							
2							
3							
4							
5							
6	TOTAL						

F DIVIDENDS

CODE: 1 FROM COMPANIES IN THE REPUBLIC OF CYPRUS 2 FROM COMPANIES OUTSIDE THE REPUBLIC OF CYPRUS

	1 T. I. C.	2 NAME OF COMPANY	3 C O D E	4 GROSS DIVIDEND £	5 DEFENCE CONTRIBUTION DEDUCTED £ c	6 FOREIGN TAX £ c	
1							
2							
3							
4							
5							
6	TOTAL						

G REDEEMED LIFE INSURANCE POLICIES										
	1	2		3			4		5	
	T.I.C.	NAME OF INSURANCE COMPANY		DATE OF ISSUE			DATE OF CANCELLATION		TOTAL AMOUNT OF INSURANCE PREMIUMS ALLOWED AS A DEDUCTION £	
1										
2										
3	TOTAL									

H ANY OTHER INCOME											
CODE 1 IN THE REPUBLIC OF CYPRUS					2 OUTSIDE THE REPUBLIC OF CYPRUS						
	1	2			3	4		5		6	
	T.I.C. / I.D. CARD No.	DETAILS			C O D E	AMOUNT		TAX DEDUCTED			
						4	5	£		c	
						PROFIT £	(LOSS) £	£		£	
1											
2											
3											
4	TOTAL										

I	TOTAL INCOME - Add up the income declared in paragraphs 4A to 4H above except paragraph 4G.										£
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PART 5 – DEDUCTIONS / ALLOWANCES

A HOUSING LOAN INTEREST										
	LENDER		3		4	5	6	7	8	
	1	2	LOAN IN NAME		DATE OF LOAN	AMOUNT OF INITIAL LOAN £	LOAN BALANCE 31.12.2003 £	INTEREST RATE %	TOTAL INTEREST CLAIMED £	
	T.I.C.	NAME	OWN	SPOUSE						
1										
2										
3										
4										
5										
6	TOTAL									

In case of a housing loan being obtained in year 2003 and the interest thereon being claimed for the first time in 2003, please state in part (a) below how you wish the interest to be apportioned between yourself and your spouse. In part (b) below state the date of issue of the building permit and in part (c) give details of any other person(s) claiming interest on loan(s) for your residence.

- a) - Based on your income (b) Date of issue of the building permit or purchase agreement
- Based on each one's personal loans (c) If interest on housing loan(s) is claimed by any other person(s) state T.I.C. / Identity Card No.
- (d) Relationship code *

* Insert the appropriate code choosing from below:

- 1 Father 2 Mother 3 Father in law 4 Mother in law 5 Other

B MISCELLANEOUS DEDUCTIONS		
(For donations over £150 please attach certificates / receipts. For donations of a lesser amount you should keep the certificates / receipts to submit when requested).		
	1	2
	DESCRIPTION	AMOUNT £
1	TRADE UNION CONTRIBUTIONS	
2	PROFESSIONAL SUBSCRIPTIONS	
3	DONATIONS TO APPROVED CHARITABLE ORGANISATIONS	
4	ANY OTHER DEDUCTION	
5	TOTAL	

C DEPOSITS UNDER THE SPECIFIC SAVINGS SCHEME OF THE HOUSING FINANCE CORPORATION				
	1	2		3
	SCHEME DESCRIPTION	DATE SCHEME STARTED		AMOUNT £
1	SCHEME 1			
2	SCHEME 2			
3				
4				
5	TOTAL			

D ALLOWANCES FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE FUND, PENSION SCHEMES, PROVIDENT FUNDS, ETC.								
CODE 1 APPROVED FUNDS		2 SOCIAL INSURANCE FUND			3 LIFE INSURANCE POLICIES			
1	T.I.C.	2 NAME OF APPROVED FUND / INSURANCE COMPANY	3 CODE	4 DATE OF INSURANCE POLICY	5 ON LIFE		6 CAPITAL SUM ASSURED OR SUM ASSURED AT DEATH £	7 AMOUNT PAID £
					OWN	SPOUSE		
1	18000001M	SOCIAL INSURANCE FUND	2					
2		PROVIDENT FUND	1					
3		MEDICAL FUND	1					
4		WIDOWS PENSION FUND	1					
5								
6		<u>LIFE INSURANCE POLICIES:-</u>	3					
7			3					
8			3					
9			3					
10			3					
11	TOTAL							

- PLEASE CHECK THE PREPRINTED INFORMATION ON PAGE 1. IF THERE IS AN ERROR OR A CHANGE YOU SHOULD COMPLETE AND RETURN THE ENCLOSED FORM I.R. 163A – 2003.
- BY VIRTUE OF THE COLLECTION AND ASSESSMENT OF TAXES LAW, No. 4 OF 1978 AS AMENDED, THE DIRECTOR OF THE INLAND REVENUE IS EMPOWERED TO REQUIRE YOU TO FURNISH HIM WITH ALL THE CERTIFICATES, PARTICULARS AND ANY OTHER SUPPORTING DOCUMENTS, WITH RESPECT TO THE OBJECT OF THE TAX DECLARED ON THIS TAX RETURN.
- IT IS, THEREFORE, YOUR DUTY TO KEEP ALL THE ABOVE CERTIFICATES AND ANY OTHER SUPPORTING DOCUMENTS THAT MAY BE NECESSARY, FOR THE PURPOSES OF ASCERTAINING YOUR INCOME AND ANY DEDUCTIONS, ALLOWANCES OR EXEMPTIONS CLAIMED, FOR AT LEAST 7 (SEVEN) YEARS. WHERE, HOWEVER, THERE IS AN OUTSTANDING OBJECTION, YOU SHOULD KEEP THEM UNTIL FINAL SETTLEMENT.

PART 6 - DECLARATION

KEEP A COPY OF THIS RETURN FOR YOUR RECORDS

I

being fully aware of the consequences 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 enclosed certificates and documents are true and correct and that I have declared all my income / the income of the taxpayer I represent, for the tax year 2003.

Taxpayer's or Agent's signature

Date

PART 7 - OFFENCES AND PENALTIES

- Refusal, failure or neglect to submit this Tax Return by the date prescribed above, is an offence by virtue of The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended and you shall be liable on conviction to a fine of £5 per day, as long as the refusal, failure or neglect continues, or to imprisonment up to 6 (six) months or to both such fine and imprisonment.
- Delay in submitting your completed Income Tax Return may result in a charge of a fine as well as interest on the tax due.
- If you submit an incorrect statement or return in respect of the income declared or the allowances claimed, or give any assistance to any person in order to submit a false return or statement in any material respect, you shall be guilty of an offence and liable on conviction to penalties provided for under sections 49 and 50 of the aforesaid Law.
- The obligation to submit this Tax Return rests with any person having taxable income as defined by the Law mentioned above. The fact that you have not received such a return is not a defence in case you are prosecuted under the aforesaid Law. In case you have not received a Tax Return you are obliged to obtain it from the Inland Revenue Department and return it duly completed and signed.

PART 8 - THE PROCESSING OF PERSONAL DATA (PROTECTION OF INDIVIDUALS) LAW No. 138 (I) 2001 (AS AMENDED)

The Inland Revenue Department keeps a Register where personal data of the Republic's taxpayers are maintained for the purposes of enforcing Tax Legislation. The existence of this Register has been notified by publicity in the newspapers in accordance with The Processing of Personal Data (Protection of individuals) Law 2001, Law No. 138 (I) 2001 (as amended).

Bearing in mind the above, the Inland Revenue Department can use the information entered on this return in order to:-

- check its correctness,
- prevent or detect a crime,
- safeguard the income of the State.