

**Special Contribution for the Defence**  
**DECLARATION OF INDIVIDUAL FOR EXEMPTION AS**  
**NON-DOMICILED**

*(The Special Contribution for the Defence Fund of the Republic Law of 2002, as amended)*

**NOTE: Before completing this form please read the instructions and notes below.**



NAME AND SURNAME..... IVAN PETROV.....	
Tax Identification Code (TIC) :..... 01234567P.....	Tel Number : +357 96 123 456.....
ADDRESS : 2 Tseriou st. 2042 Strovolos, Nicosia..... .....	

I hereby declare that I have been a tax resident of Cyprus for **less than** 17 of the last 20 years prior to the current tax year and:

*(tick either 1 or 2 and complete the relevant questionnaires)*

1. ☐ in spite of the fact that I have my domicile of origin in Cyprus  
*(tick either a or b)*
- ☐ (a) I have and maintain my domicile of choice in a country other than Cyprus and I was non tax resident of Cyprus for any period of at least 20 **consecutive** years from year ..... to year....., prior to the tax year ....., (attach the completed forms T.D.38Qa and T.D.38Qb)
- ☐ (b) I have been a non-tax resident of Cyprus for all the years from 1995 to 2014, inclusive (attach the completed form T.D.38Qa)
2. ☒ I do not have my domicile of origin in Cyprus (attach the completed form T.D.38Qa)

and I am entitled to be exempted from Special Contribution for Defence of the Republic from year 2022..... to year 2038.....  
in which year I estimate that I will complete 17 out of the last 20 years as tax resident in Cyprus or in the first year in which the conditions of par.1(a) above cease to be valid.

I, being fully aware that any incorrect or false declaration is a criminal offence according to the provisions of the Assessment and Collection of Taxes Law, Law 4 of 1978 as amended, hereby confirm that the particulars and information given above are true and correct.

*IVAN*  
.....  
Signature

21.06.2024  
.....  
Date

**NOTES**

**1. By whom this declaration is completed.**

This is completed by individuals that are tax resident in the Republic and who are claiming exemption from Special Contribution for the Defence of the Republic.

**2. Where to submit this form.**

The declaration must be submitted to the Returns Administrations sections of the local Tax Department district office where your tax file is maintained.

**3. When to submit this declaration**

This declaration is submitted during the first year in which the applicant acquires income from dividends / interest / rents for which he / she claims exemption from Special Contribution for the Defence fund and subsequently, in the cases of par.1(a) above, every 3 years.

For Official Use: Entered by ..... on .....  
Signature .....