



## Cyprus Tax News

### Cyprus Domicile Diagnostic Test

Are you an individual living in Cyprus but you are uncertain whether you are subject to Special Defence Contribution (SDC)?

Try our [domicile diagnostic test](#) in order to determine your domicile status and ultimately whether you are subject to SDC.

The term "domicile" was introduced in the SDC Law on 16 July 2015. As of 16 July 2015, an individual is subject to SDC only if he/she is a Cyprus tax resident and is of Cypriot domicile.

SDC is a tax imposed only on dividend, interest and rental income at the rates indicated below:

Income	SDC rate
Dividend income	17%
Interest income	30%
Rental income	2.25%

As dividends and interest are exempt from income tax (whereas rental income is not), a non-domiciled individual earning dividend and interest income is completely exempt from tax in Cyprus.

Please note that the test is provided for indicative purposes only. For bespoke advice please contact your Deloitte tax advisor.

#### Get in touch

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