



## Cyprus Tax News

# Administrative Fee for the Issuance of a Ruling on Tax Matters

Deloitte would like to inform you that following the Decree issued by the Council of Ministers regarding the imposition of a fee for the issuance of a tax ruling (see our Tax Alert of 26 April 2016), the Tax Authorities have announced further details in relation to the practical application of the Decree.

According to the announcement, for the issuance of a tax ruling by the Commissioner of Taxation, a fee of **€1.000** will be payable to the Tax Authorities by the taxpayer.

In case the taxpayer requests the issuance of a tax ruling to be expedited, then the fee increases to **€2.000**. In such case, the Tax Authorities have committed to issue the ruling within 21 working days from the date of submitting the request.

In addition, the Tax Authorities have clarified that the fee will only be payable through [www.jccsmart.com](http://www.jccsmart.com). A copy of the payment receipt (as issued from the abovementioned webpage) should be submitted to the Tax Authorities together with the ruling request.

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### Contacts:

Nicosia offices  
[infonicosia@deloitte.com](mailto:infonicosia@deloitte.com)  
tel: +357 22 360300

Limassol offices  
[infolimassol@deloitte.com](mailto:infolimassol@deloitte.com)  
tel: +357 25 868686

Larnaca offices  
[infolarnaca@deloitte.com](mailto:infolarnaca@deloitte.com)  
tel: +357 24 819494

These fees will apply to tax ruling requests which will be submitted to the Tax Authorities from **16 May 2016** onwards



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