

### **Applying to Become a Cyprus Non-Domicile Tax Resident?**

The Cyprus Tax Authorities assess the number of days spent in Cyprus based on supporting documentation provided by the applicant when applying for a Tax Residency Certificate and/or Non-Domicile status. Please note the following:

- Scanned copy of passport with stamps of entry and exit from Cyprus or any other countries (all pages and good quality coloured scan);
- Boarding passes, electronic tickets
- Day count/calendar
- Full year statement of bank account transaction history in the applicant's name (internet bills settlements if applicable and any other settlement proving transportation and accommodation within the Republic of Cyprus such as taxi payments, bus tickets, payments to local supermarkets - grocery stores - kiosks, payments to local restaurants, payments to local bakeries, and such.)

As such, it is imperative that detailed records of travel and presence are maintained throughout the year in order to support the application or preparation of the Tax Return, if required.

Domicile is a legal concept that is not based solely on nationality, residency, or place of birth, as many applicants assume. A key point is the deemed domicile rule, which provides that if you have not been a Cyprus tax resident for 17 out of the last 20 years, you may be treated as non-domiciled in Cyprus for tax purposes. Under certain conditions, this may apply even for Cypriots living abroad who return to Cyprus after many years overseas.

Non-dom status comes with tax advantages, but it does not mean “no tax in Cyprus.” It offers eligible individual’s exemption from Special Defence Contribution (SDC) on dividends and interest (in some cases), which can significantly improve the overall tax outcome when planned properly. If income flows are set up incorrectly, you may face unexpected tax costs or reporting issues later on.

*Disclaimer This publication has been prepared as a general guide and for information purposes only. It is not a substitution for professional advice. Therefore, one must not rely on it without receiving independent advice based on the particular facts of his/her own case. Consequently, no responsibility can be accepted by the authors or the publishers for any loss triggered by acting, or refraining from acting on the basis of this publication. April 2026*