

MINISTRY OF FINANCE – TAX DEPARTMENT
DECLARATION OF INCOME Self Employed
 Tax year 2022



PART 1 – TAXPAYER'S DETAILS			TAXPAYER'S IDENTIFICATION CODE (T.I.C.)	05762638D
NAME	PAVEL	SURNAME	VASHCHENKO	
CORRESPONDENCE ADDRESS	AYIAS MAVRIS 5A LIMASSOL 4049			
Telephone:	residence	mobile	Business	
E-Mail:	Correspondence			
	Taxisnet Service			
Economic Activity	66121 - SECURITY BROKING AND FUND MANAGEMENT			

* Changes to the above can ONLY be made using forms T.D.2003.

PART 2 - REPRESENTATIVE'S DETAILS				
A REPRESENTATIVE'S DETAILS	T.I.C.		TELEPHONE NUMBER	
NAME / BUSINESS NAME				
B AUDITOR'S / AUDITING FIRM'S DETAILS	T.I.C.	12053015U	TELEPHONE NUMBER	22768822
NAME / BUSINESS NAME	CEA AUDIT SERVICES LIMITED			

PART 3 – TAX RESIDENCE AND OTHER INFORMATION (please tick the appropriate box)

A ARE YOU A TAX RESIDENT OF THE REPUBLIC OF CYPRUS YES NO

IF YOU HAVE ANSWER YES SELECT ONE OF THE FOLLOWING :

183 days 60 days

YOU ARE TAX RESIDENT IN THE REPUBLIC FOR 2022 IF YOU STAYED

- for a period or periods exceeding in aggregate **183 DAYS**?
- at least 60 days but less than 184 days in total** and if you comply with all of the following conditions during 2022 ?
 - did you own or rent a permanent residence in the republic,
 - were you not resident in any other country for more than 183 days,
 - were you not tax resident in any other Country; and
 - did you own a business or were you employed or did you hold an office in the republic as at 31.12.2022

If you are Tax Resident, declare ALL WORLDWIDE INCOME in this declaration. If you are not Tax Resident, declare only your income from sources in the Republic.

2 IF YOU HAVE ANSWER NO DECLARE YOUR COUNTRY OF TAX RESIDENCY

B INFORMATION FOR THE PURPOSES OF The General Health System (GHS)

1 SELF EMPLOYED AND PENSIONERS

1 SI No.	2 Date of Birth (DD/MM/YYYY)	3 Gender

If during 2022 you received a Pension from the Social Insurance Services of the Republic of Cyprus or you were registered as self-employed with the Social Insurance Services of the Republic of Cyprus or you received a Pension from the Treasury of the Republic of Cyprus fill in by selecting «SIS / Treasury Information Retrieval» above.

2 COUNTRY OF INSURANCE FOR SI AND GHS PURPOSES

1. If you are tax resident and are insured in a European Economic Area (EEA) or Switzerland or you hold an S1 of that country declare your country of insurance

If you have a white coloured hospital ID (Y.Y. (I.Y.) 91) fill in 1 (with «S1») and enter in 4 the reference number (displayed on the front of the form). If you hold A1 fill in 1 to 2c (Exception only applies for the period of validity of the certificate). If you do not have any of the above you must apply to the Ministry of Health (MOH) for a certificate and fill in 1 (with «OTHER»), 3 and 4.

1 EXEMPTION TYPE	2a SI Number in Country of Insurance	2b A1 Start date (DD/MM/YYYY)	2c A1 End date (DD/MM/YYYY)	3 MOH DOCUMENT DATE (DD/MM/YYYY)	4 REF NUMBER OF MOH CERTIFICATE

I certify that I am entitled to be exempted from GHS contributions based on the provisions of Regulations (EC) no. 883/2004 and / or other international agreement and that I am not aware of any reason why this certificate may have been withdrawn.

4 CONTRIBUTIONS YOU HAVE MADE TO AN EQUIVALENT HEALTH PLAN OF ANOTHER COUNTRY IN 2022

The contribution based on a comparatively similar Law in force outside the Republic is given as a deduction to the computation.

1 Country Contributions paid to 2 Contributions Paid

C KEEPING OF BOOKS, RECORDS AND PREPARATION OF AUDITED / INSPECTED ACCOUNTS

By virtue of article 30(1) (a) you are obliged to issue invoices, receipts and maintain records.

1. TURNOVER NOT EXCEEDING €70000 ? YES NO

If YES, please complete Parts 6C and 6D. In part 6C you must complete the fields marked with an asterisk (*).

2. ARE AUDITED / INSPECTED ACCOUNTS PREPARED? YES INSPECTED YES AUDITED NO

If yes, your auditor should also submit form I.R.1A ACC (2022) via TAXISnet. For the purposes of this Return submission of this form is deemed to be equivalent to the submission of accounts. However, you should keep the audited / inspected accounts and computations which may be requested by the Department at a later date whereupon you are obliged to present them on demand.

PART 4 – INCOME (Attach certificates when tax has been withheld or paid)

A1 TRADE, AGRICULTURE, INDUSTRY, PROFESSION, VOCATION, ETC.

State your main economic activity by ticking the appropriate box below.

1. TRADE 2. INDUSTRY 3. AGRICULTURE AND FISHING 4. PROFESSION 5. VOCATION 6. EQUESTRIAN BETTING, O.P.A.P. ETC

INCOME ARISING IN THE REPUBLIC OF CYPRUS

7a Regardless of whether contributions are paid to the SI Fund, declare the SI category (1-16) within which your activities fall or would fall. Δ/Ε

7. TAXABLE PROFIT CURRENT YEAR

8. (LOSS) CURRENT YEAR

9. (LOSSES) BROUGHT FORWARD FROM 1997

10. LOSSES MORE THAN 5 YEARS NOT CARRIED FORWARD

INCOME ARISING OUTSIDE THE REPUBLIC OF CYPRUS

11. TAXABLE PROFIT CURRENT YEAR

12. (LOSS) CURRENT YEAR

13. (LOSSES) BROUGHT FORWARD FROM 1997

14. LOSSES MORE THAN 5 YEARS NOT CARRIED FORWARD

15. TAX PAID

A2 GAIN / (LOSS) ON DISPOSAL OF IMMOVABLE PROPERTY OR SHARES IN A PRIVATE COMPANY

1. GAIN FROM IMMOVABLE PROPERTY

2. GAIN FROM SHARES IN A PRIVATE COMPANY

5. COMPANY'S T.I.C. / REG. NO.

3. (LOSS) FROM IMMOVABLE PROPERTY

4. (LOSS) FROM SHARES IN A PRIVATE COMPANY

6. COUNTRY OF TIC

A3 INCOME FROM PARTNERSHIP

1. Partnerships are required to have audited accounts. The electronic submission of audited accounts of partnerships is currently not available. The department may ask you to submit a hard copy.

2. If you have a percentage of the partnership (column 5 below), complete this Part. If you DO NOT have a percentage of the partnership you are not considered a partner for tax purposes and you must complete PART 4.11 or an employee return accordingly.

3. Income from other sources, e.g. rents, interest, dividends should be declared in the relevant parts of the declaration and you should enter the partnership T.I.C in the respective the T.I.C. column.

4. Regardless of whether contributions are paid to the SI Fund, declare the SI category (1-16) within which your activities fall or would fall.

CODE 1 IN THE REPUBLIC 2 OUTSIDE THE REPUBLIC

	1	2	3	4	5
	T.I.C.	PARTNERSHIP NAME	CODE	SI CATEGORY	% OF PARTNERSHIP PROFITS
1					
2					
6	7	8	9	10	11
SALARY	INTEREST ON CAPITAL	TRADING INCOME	TRADING LOSS	TAX WITHHELD € A	TAX PAID OUTSIDE THE REPUBLIC € A
1					
2					
TOTAL					

B1 PENSIONS (For widows and overseas pensions click here for note.4)

CODE 1 NORMAL RATES FROM THE REPUBLIC 2 REDUCED RATES OVERSEAS 3 EXEMPTED 4 SOCIAL INSURANCE (DSI)

5 OF A NON - RESIDENT FROM EMPLOYMENT IN THE REPUBLIC 6 WIDOWS IN THE REPUBLIC WITH SPECIAL RATES 8 NORMAL RATES OVERSEAS

ALL WIDOWS PENSIONS MUST BE WITH THE SAME CODE

PAYER OF PENSION		3	4	5	6
1	2	CODE	PENSION AMOUNT	TAX DEDUCTED € ¢	GHS WITHHELD € ¢
T.I.C.	NAME				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
TOTAL					

B2

1. Στα πιο πάνω εισοδήματα συμπεριλαμβάνονται και Αναδρομικά εισοδήματα;

1 YES 2 NO

2. If you have answered YES does the retrospective income relate to years 2012 -2016?

1 YES 2 NO

C RENTS (If the space in this section is insufficient you will need to submit your return via xml).

If you own a share in the property or it belongs to a partnership in which you are a partner, enter the information relating to YOUR share only.

In the case of a partnership enter the T.I.C. of the partnership in column 6 and your proportion of the partnership rents. The department may request a copy of the audited accounts of the partnership.

T.I.C. (column 6) is compulsory if contribution have been withheld, i.e. if the lessee is a legal person (company, partnership or the state) and SDC (column 15) or GHS (column 16) has been withheld. **DO NOT enter in columns 15 and 16 self-payments for EAE and GESY.**

IF THERE IS MORE THAN ONE LINE FOR THE SAME PROPERTY enter €1 as the cost for the additional lines.

CODE: 1 OFFICE - 3% 2 SHOP - 3% 3 FLAT - 3% 4 HOUSE - 3% 5 STOREHOUSE - 4% 6 LAND - 0%
 7 PARKING SPACE - 0% 8 FACTORY/HOTEL - 4%/7% 9 OTHER PROPERTY - 0% 10 BUILDING ON WHICH 10% ALLOWANCE HAS BEEN CLAIMED - 3%
 11 IMMOVABLE PROPERTY UNDER REQUISITION ORDER- 0% (NOT SUBJECT TO SDC)

1	2	3	4	5		6	7	8	9	10	11	12	13	14	AMOUNTS WITHHELD BY THE TENANT (LEGAL PERSONS)	
				1.COST €	2.AREA M²										15 DEFENCE CONTRIBUTION	16 GHS CONTRIBUTION
PROPERTY REGISTRATION No.	CODE	DATE OF COMPLETION / ACQUISITION	HANDING OVER DATE	COST OF ACQUISITION (excluding cost of land)		LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 30%, etc.)	OWNERSHIP AS AT 31.12.2022	ANNUAL GROSS RENT FROM PROPERTY IN THE REPUBLIC	ANNUAL GROSS RENT FROM PROPERTY OUTSIDE THE REPUBLIC	CAPITAL ALLOWANCES	INTEREST PAYABLE FOR RENTED PROPERTY	FOREIGN TAX PAID	€	A
									1 : YES 0 : NO							
1									%							
2									%							
3									%							
4									%							
5									%							
TOTAL																

D INCOME FROM LETTING OR OTHER COMMERCIAL USE OF A BUILDING UNDER PRESERVATION ORDER (Your 2022 share of revenues / expenses ONLY)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PROPERTY REGISTRATION No.	RECOGNISED COST	RECOGNISED AREA M²	LESSEE'S T.I.C. OR I.D. CARD No.	LESSEE'S NAME	OWNERSHIP SHARE (100%, 50%, 30%, etc.)	YEAR OF COMMENCEMENT OF WORKS	DATE OF TOWN PLANNING CERTIFICATE	PRESERVATION ORDER No.	TOTAL RESTORATION EXPENSES (2021)	RESTORATION EXPENSES (2022)	GOVERNMENT GRANTS ALLOWED	TRANSFER OF COEFFICIENT	DEDUCTION FOR THE YEAR ¹¹ *2-12-13/10+11	RENTS	DEFENCE CONTRIBUTION WITHHELD IN THE REPUBLIC
1															€ ¢
2															
3															
4															
TOTAL															

E INTEREST RECEIVABLE

CODE : 1 FROM LOANS AND OTHER SOURCES (without SDC deduction at source) 2 FROM SECURITIES AND/OR BONDS OF GOVERNMENT AND LISTED CORPORATIONS (3% Defence Contribution)
 3 FROM BANK AND CO-OP SOCIETY DEPOSITS / DEBENTURES OF PUBLIC COMPANIES AND OTHER LOANS (with SDC deduction 30%)
 4 FROM NON-GOVERNMENT BONDS (with SDC deduction at source 30%) 5 FROM SOURCES OUTSIDE THE REPUBLIC

1	2	3	Enter your share ONLY				(columns 9 to 11 are compulsory ONLY to sources outside the republic)				
			4	5	6	7	8	9	10	11	
T.I.C. / I.D. CARD No.	NAME OF BANK OR DEBTOR	CODE	GROSS INTEREST	TAX PAID OUTSIDE THE REPUBLIC	DEFENCE WITHHELD	GHS WITHHELD	INTEREST RECEIPT DATE DD/MM/2022	COUNTRY OF ORIGIN	ACCOUNT TYPE	ACCOUNT NUMBER	
1	SERGEY KOBOZEV	1	83.286	€ ¢	€ ¢	€ ¢	31/12/2022	75			
2											
3											
4											
5											
6	TOTAL		83.286								

F DIVIDENDS (the part of the dividend that relates to deemed profits of years prior to 2020 is not part of the current years income)									
CODE : <input type="checkbox"/> 1 FROM COMPANIES IN THE REPUBLIC <input type="checkbox"/> 2 FROM COMPANIES OUTSIDE THE REPUBLIC <input type="checkbox"/> 3 FROM QUALIFYING SHIPS (EXEMPTED BY MERCHANT SHIPPING LAW)									
<input type="checkbox"/> 4 DEEMED DIVIDENDS FROM PROFITS OF 2020 OF COMPANIES IN THE REPUBLIC									
1	2	3	4	5	6	7	8	9	
T.I.C. / I.D. CARD No.	COUNTRY OF ORIGIN	BUSINESS NAME OF COMPANY	CODE	GROSS DIVIDEND	DEFENCE WITHHELD	GHS WITHHELD	TAX PAID OUTSIDE THE REPUBLIC	DIVIDEND RECEIPT DATE	
					€ ¢	€ ¢	€ ¢	DD/MM/2022	
1	75	ALFA BANK BROKER	2	7.224			618,46	31/12/2022	
2	75	ALFA BANK	2	35.592			4.767,28	31/12/2022	
3									
4									
5									
TOTAL TAXABLE DIVIDENDS (CODES 1, 2 AND 4)				42.816	0,00		5.385,74		

G REDEMPTION OF LIFE INSURANCE POLICIES (Cancellation before the completion of 6 years from the commencement of the contract – click here for note 1)				
1	2	3	4	5
T.I.C.	INSURANCE COMPANY	DATE OF ISSUE	DATE OF CANCELLATION	TOTAL AMOUNT OF ASSURANCE PREMIUMS ALLOWED AS A DEDUCTION
1				
2				
3	TOTAL			

H INCOME FALLING UNDER ARTICLE 5 WHICH IS EXEMPT FROM INCOME TAX							
Enter here incomes that are exempt from Income Tax by articles 8 and 36(3) of the Law but are subject to GHS contributions.							
CODE							
<input type="checkbox"/> 1 Benefit / Allowance / Expenses exempted under Sections 4, 5 and 6 of article 8 (applies to the President, Members, Members of the Public Service and the Public Sector)							
<input type="checkbox"/> 2 Scholarship from an employer exempt under Article 8(10)							
<input type="checkbox"/> 3 Amounts deductible under Article 14 exempted under Article 8(11), e.g. surplus fund							
<input type="checkbox"/> 4 Remuneration of foreign officials exempted under Article 8(12) for public interest purposes							
<input type="checkbox"/> 5 Trade Profit on disposal of securities exempted under Article 8(22)							
<input type="checkbox"/> 6 Trade Profit from foreign exchange exempted under Article 8(24)							
<input type="checkbox"/> 7 Lump sum payments exempted under Article 8(9)							
<input type="checkbox"/> 8 Permanent Establishment Profits exempted under Article 36 (3)							
<input type="checkbox"/> 9 Exempt Benefits in kind (see "Παροχές σε είδος" leaflet on website, available only in Greek)							
1	2	3	4	5	6	7	8
T.I.C. / I.D. CARD NUMBER	DETAILS	CODE	OFFICER 1 : YES 0 : NO	INCOME IN THE REPUBLIC	INCOME OUTSIDE THE REPUBLIC	GHS WITHHELD	SOCIAL INSURANCE CATEGORY
					€ ¢	€ ¢	
TOTAL							

11 ANY OTHER TAXABLE INCOME

(Income from trading activities must be declared in PART 4.A1 except goodwill) Members of the Civil Service of the Republic, persons holding government services, as well as employees of public law organizations serving outside the Republic are considered to be exercising their salaried services in the Republic.)

- CODE :
- 1 IN THE REPUBLIC (Benefits not subject to Social Insurance (SI) are declared with code 7 or 9 / includes fees Board of Directors)
 - 2 OUTSIDE THE REPUBLIC (Wages, Salaries and Benefits)
 - 3 IN THE REPUBLIC RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT - sect. 8(21)
 - 6 IN THE REPUBLIC-RESIDENT OUTSIDE THE REPUBLIC PRIOR TO COMMENCEMENT OF EMPLOYMENT WITH ANNUAL EMOLUMENTS EXCEEDING €100 000 - sect. 8(23)
 - 7 BENEFIT FROM DEBIT BALANCES OF RELATED PARTIES OF LEGAL PERSONS – article 5(1)(g) and 5(2)(g)
 - 8 AIF CARRIED INTEREST AND UCITS PERFORMANCE FEE (MIN €10000,00 TAX) – sect.20B and 20Γ - click here for note5
 - 9 BENEFITS FROM EMPLOYMENT NOT SUBJECT TO SI (amounts subject to SI should be included together with normal emoluments)
 - 12 IN THE REPUBLIC – FIRST EMPLOYMENT IN THE REPUBLIC FROM 1.1.2022 OR TRANSITIONAL RULES* WITH ANNUAL EMOLLUMENTS EXCEEDING €55000 (column 5) (resident outside the Republic for at least 10 years immediately prior to the commencement of the first employment in the Republic) – article 8(23A) and circular No.10/2022 dated 1.11.2022 (Does not include executive directors fees which should be declared with code 1.)
 - 13 IN THE REPUBLIC –FIRST EMPLOYMENT IN THE REPUBLIC FROM 1.1.2022 OR TRANSITIONAL RULES* WITH ANNUAL EMOLLUMENTS EXCEEDING €55000 (column 5) (resident outside the Republic for at least 15 years immediately prior to the commencement of the first employment in the Republic) – article 8(23A) (Does not include executive directors fees which should be declared with code 1.)
- *Transitional rules: First employment from year 2016 to 2021 with the right to the exemption of article 8(21) or first employment or first employment from 1.1.2012 with the right to the exemption of article 8(23). For Code 12 the transitional rules are not applicable if there has been a termination of the first employment prior to 1.1.2022.

1	2	3	4	5 AMOUNT		7	8	ARTICLE 8(23A) - (codes 12 + 9) Date during 2022 of			
				5	6			9	10		
T.I.C. / I.D. CARD NUMBER	DETAILS	CODE	OFFICER 1: YES 0: NO	INCOME / PROFIT	LOSS	TAX WITHHELD / PAID	GHS WITHHELD	COMMENCEMENT	TERMINATION		
						€	¢	€	¢		
1	12230096M	OMEGA FUNDS INVESTEMENT LTD	12	0	77.181			2.418,25	2.045,23		
2	12336462W	O1 ADVISORY LTD	1	0	67.605			21.946,77			
3											
4											
5											
6											
7	TOTAL				144.786			24.365,02	2.045,23		

12 If your income from employment is classified under code 3, 6, 12 or 13, in Part 4I(1), column 3, above, declare / answer the following information: -

- (1) The date you took up residence in the Republic
- (2) The date you: commenced your employment in the Republic
terminated your employment, code 3 and 6 only
- (3) For codes 3 or 6, the aggregate number of days you resided outside the Republic prior to the commencement of your employment during the year prior to your employment (up to 365)
- (4) The deduction per codes 3, 6, 12 or 13. This deduction must NOT be included in other parts of this return. 38.591
- For emoluments declared with code 12 (first employment) in Part 4A(1), column 3, declare / answer all of the following, for code 13 only points 5, 6, 7, 8, 11 and 12:
- (5) Were you, at any time in the past, employed in the Republic (for code 12 ignore any casual employment up to 120 days, for code 13 ignore any employment which was earlier than 15 tax years from the beginning of your employment)? YES NO
- (6) For how many continuous years weren't you resident in the Republic immediately prior to the year your employment in the Republic commenced (the year of commencement is not included) []
- (7) Are you are claiming transition to article 8(23A) from 8(21) or 8(23) NO 8(21) 8(23)
- (8) Your emoluments in the first 12 months of employment in the Republic []
- (9) Your emoluments in the last 12 months if you have terminated your employment in the Republic (in the case of a group the termination must be from all the group companies) []
- (10) The number of employers, of the same group, that you worked with during the year []
- (11) If you selected 8(21) or 8(23) in question 7, was your employment in the Republic continuous ? YES NO
- (12) If the following apply, do your emoluments for the twelve-month period ending 26.1.2023 exceed €55000?
 i) in question 7 you selected 8(21) or 8(23) and YES NO
 ii) the commencement of your first employment in the republic was between 2016 and 2021 and
 iii) your emoluments for the first 12 months of employment did not exceed €55000 YES NO

- 13**
- 1. Do the above incomes include Retrospective Income? 1 YES 2 NO
 - 2. If you have answered yes does the retrospective income relate to years 2012-2016 1 YES 2 NO

J	TOTAL INCOME - Summation of income declared in PARTS 4.A2 to 4.I1 (except Section G above) plus 6C1 (Turnover) or in the case of audited accounts 6C2.1.	€ 270.888
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PART 5 – DEDUCTIONS / ALLOWANCES

A MISCELLANEOUS DEDUCTIONS (For donations / subscriptions you should keep the certificates / receipts to be submitted upon request. Professional subscriptions also include professional seminars / professional books necessary for exercising their salaried services and must be supported by invoices / receipts in the name of the taxpayer)

NOTE: The GHS deduction IS NOT entered here. It will be computed in the GHS computation and will be deducted automatically in the income tax computation

1	DESCRIPTION	2	AMOUNT
1	TRADE UNION CONTRIBUTIONS		
2	PROFESSIONAL SUBSCRIPTIONS OF EMPLOYEES THAT RELATE TO THEIR TAXABLE INCOME		
3	DONATIONS TO APPROVED CHARITABLE ORGANISATIONS		
4	REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR		
5	DONATIONS TO POLITICAL PARTIES		
6	ALLOWED EXPENSES OF COMMUNITY OFFICERS OR CUSTOMS OFFICERS OR EMPLOYEES WITH ADDITIONAL INCOME ON A COMMISSION BASIS (P.I. 340 / 89) AND PROFESSIONAL INDEMNITY INSURANCE OF SALARIED PERSONS (e.g. DOCTORS)		
7	TOTAL		

B SHARES OF INNOVATIVE BUSINESSES

1	T.I.C.	2	3	4	5	6
		YEAR OF INVESTMENT (2017-2024)	INITIAL AMOUNT OF INVESTMENT	AMOUNT CLAIMED UP TO 2021	AMOUNT TO BE CLAIMED IN 2022	TOTAL CLAIMED TO 2022
1						
2						
3						
4						
5						
6						
7						
TOTAL						

C DEDUCTION FOR LIFE INSURANCE PREMIUMS, CONTRIBUTIONS TO SOCIAL INSURANCE, PENSION, PROVIDENT FUNDS, ETC.

(For Life insurance and restrictions on the deduction click here for note 2)

NOTE: The GHS deduction IS NOT entered here. It will be computed in the GHS computation and will be deducted automatically in the income tax computation.

CODE : 1 APPROVED FUNDS 2 SOCIAL INSURANCE FUND 3 LIFE ASSURANCE POLICIES

4 MEDICAL FUNDS AND PRIVATE MEDICAL INSURANCE 5 WIDOWS PENSION FUND 6 ΤΑΜΕΙΟ ΚΟΙΝΩΝΙΚΩΝ ΑΣΦΑΛΙΣΕΩΝ ΕΞΩΤΕΡΙΚΟΥ

1	T.I.C.	2	3	4	5		6	7
					INSURANCE ON LIFE OF	SUM ASSURED		
		NAME OF FUND / INSURANCE COMPANY	CODE	DATE OF INSURANCE POLICY	OWN	SPOUSE		AMOUNT PAID
1	18000001M	SOCIAL INSURANCE FUND	2					4.821
2		PROVIDENT FUNDS AND PENSION PLANS	1					
3		MEDICAL FUND (NOT GHS)	4					
4		PRIVATE MEDICAL INSURANCE (NOT GHS)	4					
5		WIDOWS PENSION FUND	5					
6								
7								
8								

LIFE INSURANCE

9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
TOTAL								4.821

PART 6 – OTHER INFORMATION (6A5,6A6 and 6B must be completed)

A		OTHER INCOME		€
1. MINIMUM GUARANTEED INCOME ALLOWANCE				
2. MATERNITY ALLOWANCE				
3. OTHER NON TAXABLE AMOUNTS (describe below)				
		OTHER RECEIPTS / PAYMENTS (If there are no amounts to be declared in 6A you must enter a 0)		€
4. NON – TAXABLE MONETARY AMOUNTS THAT YOU HAVE RECEIVED. (e.g. Gifts from parents, lottery winnings, wedding gifts)		€	0	
5. MONETARY AMOUNTS THAT YOU HAVE DONATED (e.g. Gifts to children and other persons)		€	0	
B		INDICATE THE SYSTEM YOU USE TO ISSUE INVOICES AND RECEIPTS		
1. BLOCKS OF DUPLICATE MANUAL SALES INVOICES AND RECEIPTS		<input checked="" type="checkbox"/>		
2.1 NUMBER OF FISCAL MEMORY DEVICES (Includes electronic cash registers, computerised systems and points of sale (P.O.S.))		0		
2.2 CODE NUMBER OF DEVISE (Fiscal) P.I.224/2010 Licenced technicians of Fiscal Memory Systems(F.H.S)				
A/A	MODEL NO.	FMS Number		
1				
2				
C		INFORMATION FROM BOOKS AND RECORDS WHEN AUDITED ACCOUNTS ARE NOT PREPARED		
		The fields indicated with an asterisk(*) must always be completed and at least one of the fields with (#) must be completed		± €
	# TURNOVER IN THE REPUBLIC (excluding CAPO and IP rights)	+		
	# TURNOVER OUTSIDE THE REPUBLIC	+		
	# INCOME CAPO REVENUE NATURE SUBSIDY	+		
	# INCOME FROM INTELLECTUAL PROPERTY RIGHTS	+		
1.*	TOTAL TURNOVER FROM TRADE, AGRICULTURE, INDUSTRY, PROFESSION, VOCATION, ETC.	+		
2.	COST OF SALES	-		
3.*	WAGES AND SALARIES BENEFITS AND BENEFITS IN KIND AS AN EMPLOYER (not your own)	-		
4.*	EMPLOYER'S CONTRIBUTIONS TO SOCIAL INSURANCE AND OTHER APPROVED FUNDS (your own are entered in Part 5C)	-		
5.	MOTOR EXPENSES	-		
6.	REPAIRS AND RENEWALS	-		
7.	RENT PAYABLE	-		
8.	BAD DEBTS	-		
9.	INTEREST PAYABLE	-		
10.	ACCOUNTING DEPRECIATION	-		
11.	EXPENDITURE RELATING TO INTELLECTUAL PROPERTY RIGHTS	-		
12.	PROFESSIONAL SUBSCRIPTIONS RELATING TO THE BUSINESS	-		
13.	ΑΛΛΑ ΕΞΟΔΑ	-		
14.	TOTAL EXPENSES OF BUSINESS (Summation of Lines 3 - 13)	-		
15.	ΑΛΛΑ ΕΣΟΔΑ	+		
16.	ACCOUNTING PROFIT / LOSS FOR THE YEAR (1 - 2 - 14 + 15)			
17.	CAPO CAPITAL NATURE SUBSIDY			
18.	COST OF ASSETS PERTAINING TO INTELLECTUAL PROPERTY RIGHTS			
19.	AMOUNTS PAID FOR ROYALTIES, PREMIUMS, COMPENSATION, ETC			
20.	AMOUNTS PAID FOR FILM LICENCES, ETC			
21.	AMOUNTS PAID TO PROFESSIONALS, ARTISTS, ETC			
D		COMPUTATION OF TAXABLE INCOME WHEN AUDITED ACCOUNTS ARE NOT PREPARED		
		±		€
1	ACCOUNTING PROFIT / LOSS FOR THE YEAR (as PART 6.C15)			
2	DEPRECIATION	+		
3	CAPITAL ALLOWANCES OF ASSETS PERTAINING TO INTELLECTUAL PROPERTY RIGHTS	-		
4	OTHEP CAPITAL ALLOWANCES FOR THE YEAR	-		
5	OTHER DEDUCTIONS FOR INTELLECTUAL PROPERTY RIGHTS	-		
6	PROFIT / LOSS FROM THE SALE OF ASSETS			
7	BALANCING ADDITION / DEDUCTION			
8	INCREASE (+) / DECREASE (-) IN THE GENERAL PROVISION FOR BAD DEBTS			
9	INTEREST, FINES AND OTHER TAXES THAT ARE NOT ALLOWED	+		
10	GIFTS AND DONATIONS THAT ARE NOT ALLOWED	+		
11	ENTERTAINMENT EXPENSES THAT ARE NOT ALLOWED	+		
12	OTHER EXPENSES THAT ARE NOT ALLOWED	+		
13	OTHER INCOME THAT IS NOT TAXABLE	-		
	TAXABLE INCOME (as PART 4.A1)			

COMPUTATION AND DEDUCTION OF GENERAL HEALTH SYSTEM (GHS)

1. Netting off between types of income is not possible (except for columns 1, 3 and 6). If you owe any amounts for any category of income please pay with the correct code with all available electronic means.
2. For refunds from pensions you must apply to the Department which withheld the GHS contribution.
3. The Tax Department refunds GHS ONLY when the amount was paid to the Department, there are no amounts due to the Department for other categories of income and the amount if income subject to GHS does not exceed €180 000.
4. When the amount of income subject to GHS exceeds €180 000 and there is a refund you must apply to the Health Insurance Organisation (HIO) after you have paid any amounts due to the Tax Department

	1	2	3	4	Other Income		7 TOTALS
	Employee Remuneration	Profits Self-Employed	Earnings Officers	Pensions	5 Interest / Dividends / Rents	6 other	
1.1 Income NOT subject to GHS	67.608	0	0	0	0	0	67.608
1.2 Εισοδήματα έτους που υπάγονται σε ΓεΣΥ	77.178	0	0	0	126.102	0	203.280
TOTAL INCOME OF RETURN	144.786	0	0	0	126.102	0	270.888
2. Amounts over 180000	0	0	0	0	23.280	0	23.280
3. INCOME SUBJECT TO GHS	77.178	0	0	0	102.822	0	180.000
Rates	2,65 %	4,00 %	2,65 %	2,65 %	2,65 %	2,65 %	
4. GHS CONTRIBUTION *	2.045,22	0,00	0,00	0,00	2.724,78	0,00	4.770,00
5. Additional contribution 10% for low temporary estimation		0,00					0,00
6. DEDUCTIONS: AMOUNTS THAT WERE							
A WITHHELD AT SOURCE / PAID TO SIS	2.045,23	0,00	0,00	0,00	0,00	0,00	2.045,23
B PAID WITH TEMPORARY ASSESSMENT (code 0213)		0,00					0,00
C PAID BY SELF ASSESSMENT (codes 0313, 0314, 0315, 0316, 0712, 0713 and 0704)***	0,00	0,00	0,00	0,00	0,00	0,00	0,00
7. AMOUNT RETURNED BY HIO	0,00	0,00	0,00	0,00	0,00	0,00	0,00
8. Intermediate computation	(0,01)	0,00	0,00	0,00	2.724,78	0,00	2.724,77
9. GHS THAT MAY BE REFUNDABLE FROM HIO (Submit an application to the HIO)	(0,01)	0,00	0,00	0,00	0,00	0,00	(0,01)
10 A GHS REFUNDABLE FROM TD	0,00	0,00	0,00	0,00	0,00	0,00	0,00
10 B GHS DUE TO TD	0,00	0,00	0,00	0,00	2.724,78	0,00	2.724,78
Collection code	0315	0313	0315	0314	0316**	0315	

Notes:

* The amount of contribution will be given as a deduction in the computation.

** GHS contribution on interest (0712), rents (0704) and dividends (0713) is paid by self-assessment on 30/6 and 31/12 of each tax year. If you have not paid by self-assessment, upon submission of this declaration, a debt with code 316 with interest from 30/6/ of the tax year will automatically be created. If you disagree with this proceed to pay with the correct code and semester PRIOR to the final submission of this declaration.

*** If you have converted the return to temporarily stored the amounts shown on line 6C are after the self-assessments generated by your previous submission. With the submission of the declaration the amount due, taking account of the amounts in lines 10A and 10b, will be adjusted accordingly.

11. SELF EMPLOYED PROFITS

A) GHS Income declared in temporary assessment	B) GHS Income FROM SIS	C) Total GHS Income	D) SIS Yearly Insurable Earnings
0	0,00	0,00	0

PAYMENTS: For information, see the Departments webpage [e-Payments / Direct Taxation](#)

NOTES FOR TAX COMPUTATION

- (1) When an insurance policy is redeemed within 3 years of the insurance policy date, 30% of the insurance premiums is added to total income. If the insurance policy is redeemed between 3 and 6 years, 20% is added
- (2) From the gross income of rented buildings deduct 20%. This deduction is not applicable to the gross rentals of land or parking lots.
- (3) The deduction for each life insurance policy cannot exceed 7% of the insured amount. Life insurance deductions are only allowed for the person who insures his own life. Deductions for insurance policies made by a person for the insurance of the spouse's life before 01/01/2003 will continue to be granted. For policies after 1/1/2003 that relate to the lives of both spouses, the deduction is granted to the owner ONLY for the amount he/she paid for his/her own life. The total deduction for medical funds and medical insurance is restricted to 1,5% of gross income that is not exempted for the purpose of calculation of taxable income. The contributions to General Health System and to the various funds in PART 5C are restricted to 1/5th of net income.
- (4) Tax Rates for 2022

Income	Rate	Tax for band	Cumulative tax
€		€	€
0 - 19 500	NIL	NIL	NIL
19 501 - 28 000	20 %	1 700	1 700
28 001 - 36 300	25 %	2 075	3 775
36 301 - 60 000	30 %	7 110	10 885
60 001 - and over	35 %		

- (5) Taxation with special rates. The option for special rates is available for each tax year and separately for each type of income. Incomes which you have chosen to tax separately with special rates are not taken into account to derive total income for deduction purposes.
 1. Pensions from outside the republic are taxed either with normal rates (code 7) or separately with a special rate of 5% for each euro exceeding €3420 (code 2).
 2. Widow's pensions (see circular 2015/12) are taxed either with normal rates (code 1) or separately with a special rate of 20 % for each euro exceeding €19500. If your only income is from widow's pension and you have opted to be taxed separately (code 6), then you must reduce it with the deduction for reductions of salaries/wages of the broader public sector.
 3. AIF carried interest and UCITS performance fee are taxed either with normal rates or separately with a special rate of 8% with a minimum amount of tax due of €10000.
- (6) If the income declared in the temporary assessment is less than 75% of the final taxable income, then an additional tax of 10% on the difference of the tax finally established and the amount of the temporary tax paid or due is imposed. The additional tax amount is automatically calculated without taking into account any foreign tax and you are permitted to change the amount accordingly.

TAX COMPUTATION FOR INDIVIDUALS FOR REVENUE YEAR			2022	
NAME AND SURNAME	PAVEL VASHCHENKO		T.I.C.	05762638D
INCOME				
TOTAL INCOME (Transfer Total of PART 4.J)				270.888
ADD : REDEMPTION OF LIFE INSURANCE POLICIES (Part 4(G) and note 1)				
TOTAL TAXABLE INCOME			€	270.888
DEDUCTIONS				
WIDOW'S PENSION TO BE TAXED AT REDUCED RATES (see note 5)				
OVERSEAS PENSION TO BE TAXED AT REDUCED RATES (see note 5)				
INCOME FROM EMPLOYMENT WITH REDUCED RATES (note 5)				
LOSSES OF CURRENT YEAR (Transfer PART 4.A1.8, PART 4.A1.12 and Total PART 4.11 col.6)				
LOSSES FROM PREVIOUS YEARS (enter the loss from your self -assessment of 2021)				
DIVIDENDS (Transfer Total Part 4(F) col.5)			42.816	
INTEREST RECEIVED (Transfer Total Part 4(E) col.4)			83.286	
EXEMPTIONS OF ARTICLES 8 AND 36(3)				
VARIOUS DEDUCTIONS - (PART 5.A except reduction of salaries - POLITICAL DONATIONS ARE RESTRICTED TO €50000)			0	
REDUCTIONS OF SALARIES/WAGES OF BROADER PUBLIC SECTOR (PART 5.A) - if you have declared widows pension with reduced rates enter the amount that you do not wish to be deducted from widows pension				
CAPITAL ALLOWANCES OF RENTED PROPERTIES (Transfer Total Part 4(C) col.12)				
RENTED PROPERTY EXPENSES 20% ON GROSS RENTS (note 2)			0	
INTEREST OF RENTED PROPERTIES (Transfer Total Part 4(C) col.13)				
PRESERVED BUILDINGS (Transfer PART 4.D col. 15 plus PART 4.D col. 16)				
OTHER (Expenses and cost of sales of business, PART 4A2 gain from immovable property and from shares in a private company, Deduction for salary of first employment, pension exempt with code 3)			38.591	
TOTAL DEDUCTIONS €				164.693
NET INCOME / LOSS				106.195
DEDUCTION FOR MEDICAL FUND AND MEDICAL INSURANCE (to be restricted to 1,5%) (note 3)				
GENERAL HEALTH SYSTEM (note 3)			4.770	
LIFE INSURANCE(to be restricted to 7% of insured amount of each policy) (note 3)				
PROVIDENT, WIDOWS AND PENSION FUNDS AND SOCIAL INSURANCE			4.821	
LESS TOTAL DEDUCTIONS (The amount in the second column is restricted to 1/5 of net income) (note 3)			9.591	9.591
EXPENDITURE ON INVESTMENT IN SHARES OF INNOVATIVE COMPANIES (Transfer Total PART 5.B restricted to 50% of taxable income after all deductions including medical funds, life and provident etc.)				
TAXABLE INCOME / LOSS			€	96.604
TAX			€	¢
TAX ON TAXABLE INCOME (note 4)			23.696,40	
ADD : 20% TAX FOR WIDOWS PENSION EXCEEDING €19500 (note 5)			@ 20%	
ADD : 5% TAX FOR PENSIONS OUTSIDE THE REPUBLIC EXCEEDING €3420 (note 5)			@ 5%	
ADD : 8% INCOME FROM EMPLOYMENT WITH SPECIAL RATE (note 5)			0 @ 8%	0,00 € ¢
TOTAL AMOUNT OF TAX €				23.696,40
TEMPORARY INCOME				
COMPUTATION 10% ADDITIONAL TAX BY TD				
LESS : TEMPORARY TAX				
ADD : 10% ADDITIONAL TAX (note 6)				
LESS : TAX DEDUCTED AT SOURCE (Transfer Totals PART 4.A3 col 10, PART 4. B1 col.5 and PART 4 I1 col.7 for income in the Republic)				24.365,02
LESS : OVERSEAS TAX (see notes on SCD calculation)				
TAX DUE (PLEASE READ PART 7 - OBLIGATIONS) / REFUND				-668,62
Upon submission of this declaration any amounts due will be created automatically and you can proceed to pay using the Departments' Tax Portal. For information, see the Departments webpage e-Payments / Direct Taxation				

SPECIAL CONTRIBUTION FOR DEFENCE (SCD) CALCULATION

(Refundable SCD from interest can occur when total gross income, Part 4.I, is up to €12000 and there is no SCD due from other sources. SCD Incomes and withheld amounts are automatically apportioned ½ to each semester and you may transfer them to the specific semester to which they actually refer.)

SOURCE OF INCOME	A Semester			B Semester		
	Income	@%	Contribution	Income	@%	Contribution
GROSS RENTAL INCOME REDUCED BY 25% (κώδ 0604)		3			3	
INTEREST when total income (PART 4.J) exceeds €12000 (code 0612)		30			30	
INTEREST when total income (PART 4.J) is up to €12000		3			3	
INTEREST from government and corporate bonds		3			3	
DIVIDENDS (code 0613)		17			17	
TOTALS						

COMPUTATION	A Semester			B Semester		
	RENTS	INTEREST	DIVIDENDS	RENTS	INTEREST	DIVIDENDS
COMPUTATION						
DEDUCTIONS						
SCD DEDUCTED AT SOURCE						
OVERSEAS TAX **						
SDC PAID BY SELF-ASSESSMENT						
INTERMEDIATE COMPUTATION						
SDC DUE						
SDC REFUNDABLE						
SELF ASSESSMENT PAYMENT CODES	604	612	613	604	612	613

If you have submitted form T.D.38 declare the years of exemption and clear the amounts in the SCD CALCULATION. From 2017 To 2033

PAYMENTS: Upon submission of the return due amounts will be automatically created and you can pay these via the Tax Portal of the Department. For information, see the Departments webpage [e-Payments / Direct Taxation](#)

ΣΗΜΕΙΩΣΕΙΣ

* Refundable SDC can ONLY occur from interest that have suffered withholding at source and the individuals total income is up to €12000

** The maximum foreign tax eligible for SDC purposes has been calculated. You can transfer amounts between semesters from the same source. For rents, you are entitled, if you so wish, to claim all part of this amount in the calculation of Income Tax. In this case, modify the amount accordingly here.

IBAN/ SWIFT CODE FOR THE PURPOSE OF REFUNDS

AT THE DATE OF ISSUE OF THIS RETURN WE HAD THE FOLLOWING IBAN AND SWIFT ON OUR SYSTEMS. For corrections please submitted form T.D.2008.

IBAN AND
SWIFT CODE

The refund of taxes will not be possible where the IBAN/SWIFT CODE (from an EU country) are not declared. Amend only if there has been a change .

PART 7 – DECLARATION

I being fully aware of the consequences under the provisions 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 Certificates and documents that support this income, are true and correct and that I have declared all my income / the income of the taxpayer I represent for the tax year.
I also declare that all the information included in this declaration is in accordance with the invoices, receipts, and records kept

UPDATE OF INFORMATION

For the purpose of updating your data, in view of the transition to the new Computer System, state:

Date of Birth	12/08/1970
Social Insurance Number in the Republic of Cyprus	1452168
Cyprus Identity Card Number	1371836
Cyprus alien Registration Card Number	

I have applied for a Cyprus alien card and I have not yet been notified of the number

If you do not have any of the above and you will NOT obtain any of them, state:

Passport Number	<input type="text"/>	Country of issue	<input type="text"/>	Expiry date	<input type="text"/>
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PART 8 – INSTRUCTIONS, OBLIGATIONS, OFFENCES AND PENALTIES

1. INSTRUCTIONS

- This return includes only incomes that are taxable under the provisions of article 5 of the Income Tax Law N.118(I)/2002, as amended, and article 3 of the Defence Contribution Law N117(I)/2002, as amended. Incomes that do not fall within these laws MUST not be included. Examples of revenues that are not considered income for the aforementioned laws are benefit paid by the Social Insurance Department, capital profits on disposals of assets/shares that are not trading in nature etc.
- All amounts in this return must be in EURO, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared. Taxes paid by Temporary and Self-Assessment are declared ONLY in Part “Calculation of Tax” of this declaration.
- A completion Guide and this form are available on the Department’s webpage <http://www.mof.gov.cy/tax>

OBLIGATIONS

By virtue of Laws administered by the Department:

1. If, during the year, you had gross income (that exceeds €19.500 in accordance with the Decree No. 373/2022 of the Assessment and Collection of Taxes Law) that falls under the provisions of article 5 of the Income Tax Law **you are obliged to**
 - a) complete this Return for the year 2022 with the true and correct information regarding your income and to submit it :
 - **electronically** via the TAXISnet service on website <http://taxisnet.mof.gov.cy> **not later than 31st July 2023**.
 - if audited accounts are obligatory (The total of Business Turnover, Gross Rental Income, Dividends and Interest exceeds €70000) the return for the year can ONLY be submitted electronically by your auditor and the last submission date for electronic submission is 31st March, 2024.
 - Please note that deadlines altered by laws after the issue date of this form may be applicable.
 - and
 - b) **compute and pay the amounts of taxes and contributions due** for income tax, special contribution for defence and General Health System Contributions that you owe for the year ONLY via the Tax Portal of the Tax Department (<https://taxportal.mof.gov.cy>),
 - ◆ either via credit / debit card
 - ◆ or via your internet bankusing the Payment Reference Number that you can obtain when the liability is created in the Tax Portal.
2. If you have gross income up to €12000 and you are applying to reclaiming special contribution for defence deducted at source from interest with a rate exceeding 3% you are obliged to complete the Income Tax Declaration for the year 2022 with the true and correct information regarding your income and to submit it electronically via the TAXISnet service from webpage <http://taxisnet.mof.gov.cy>.
3. The commissioner of the department has the right to request the submission of certificates, representations and other evidence in order to determine your income, you should therefore keep the necessary evidence relating to the determination of your income, your deductions and allowances for a period of at least six (6) years. If an objection is outstanding for any year all the above must be kept until the final settlement of the objection or any recourse

OFFENCES AND PENALTIES

The Assessment and Collection of Taxes Law No.4 of 1978, as amended, provides for fines, interest and monetary penalties and additionally, in cases of conviction, to imprisonment for:

1. refusal, failure or neglect to comply with the submission of this Tax Return by the date set by the Law,
2. delay in the submission of the Return or the object of tax,
3. delay in the payment of tax,
4. submission of an inaccurate Return regarding income you acquired, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information,
5. if you do not perform your obligation to keep books and records and issue invoices and receipts (article 30(1)) and
6. if you do not keep books and records and do not prepare audited accounts where the annual gross turnover from any trade, gross rents and goodwill exceeds €70000

PART 9 - TAX AND PERSONAL DATA PROTECTION

The Cyprus Tax Department keeps records that include personal and tax data of individuals registered in the Tax Register for the purposes of compliance with the provisions of the legislation applied by the Cyprus Tax Department. The Data held in the Databases are subject to privacy and confidentiality and are protected as provided for in the General Data Protection Regulation - European Regulation 2016/679 (GDPR), which entered into force on 25 May 2018. Bearing in mind the above, the Department can use the information entered on this return in order to:-

- check its correctness,
- prevent or detect an offence,
- safeguard the income of the State.

For the abovementioned purposes, the Cyprus Tax Department has the power to collect information from other Government Departments / Organizations / Services, Authorities of other Member States and other sources.

PART 6C - ACCOUNTS

6C.1 BALANCE SHEET	Note	2022 €				2021 €
		1	2	3	4	
A. Fixed assets		Cost	Revaluation	Depreciation / Diminution	Net Book Value	
I Intangible assets						
1. Assets pertaining to intellectual property rights				-		
2. Other intangible assets				-		
II Tangible assets						
1 Immovable property	6C.3.3			-		
2 Other tangible assets				-		
III Financial assets						
1 Shares in affiliated undertakings		1.597.762		-	1.597.762	1.597.762
2 Participating Interests				-		
3 Investments held as fixed assets		100		-	100	100
IV Other fixed assets of an investment nature				-		
B. Other assets: Short and long term						
I 1. Stocks		6C.3.4 and 6C.3.7				
2. Provision for loss of value of stocks				-		-
II Debtors			Within one year	After more than one year	Total	
1 Trade debtors						
2 Provision for bad debts		-	-	-	-	-
3 Loans to affiliated undertakings and amounts owed by undertakings with which the company is linked by virtue of participating interests	6C.3.6					
4 Other Loans	6C.3.6		1.985.499		1.985.499	1.577.684
5 Prepayments and accrued income			18.683		18.683	
III Investments						
1 Shares in affiliated undertakings						
2 Other investments					2.071.626	4.221.991
IV Cash at bank and in hand						
1 Cash in hand						
2 Cash at bank					229.946	277.007
C. Creditors: Short and long term liabilities			± Within one year	± After more than one year	± Total	±
1 Debenture loans		-	-	-	-	-
2 Convertible debenture loans		-	-	-	-	-
3 Amounts owed to credit and other institutions (e.g. loans from government funds etc.)		-	-	-	-	-
4 Trade creditors		-	-	-	-	-
5 Bills of exchange		-	-	-	-	-
6 Amounts owed to undertakings with which the company is linked by virtue of participating interest	6C.3.6	-	-	-	-	-
7 Provisions for pensions and similar obligations		-	-	-	-	-
8 Provision for taxes owed to T.D.		+	91.033		91.033	71.180
9 Other creditors including other taxes and social security	6C.3.6	-	-	-	-	-
10 Other provisions		-	-	-	-	-
11 Accruals and deferred Income		-	16.660	-	16.660	9.520
D. Net Assets / (Liabilities)					+ 5.977.989	+ 7.736.204
E. Capital and Reserves					± 2022 €	± 2021 €
I Capital as at the beginning of the year					+ 7.736.204	+ 6.353.180
II Deductions					-	- 538.539
III Additions					+ 504.357	
IV Other transactions						
V Revaluation reserve						
VI Reserves						
1 Legal reserve required by any law						
2 n/a						
3 n/a						
4 Other reserves						
5 Profit and loss reserve					- 2.262.572	+ 1.921.563
6 Exchange difference from the retranslation of opening balances						
VII Exchange difference of permanent establishment or branch overseas						
F. Net Liabilities / (Assets)					+ 5.977.989	+ 7.736.204

6C.2 PROFIT AND LOSS						NOTE	± ⁶ 2022 €	± ⁷ 2021 €	
1	Turnover (net of discounts)		CAPO			+		+	
2	Commissions					-		-	
3	Cost of sales				6C.3.7	-		-	
4	Gross profit or loss (6C.2.1 less 6C.2.2 less 6C.2.3)								
5	Dividends receivable (gross)					+	42.816	+	119.761
6	Interest receivable					+	83.286	+	73.836
7	Rents	¹ Gross	² Property expenses	³ Depreciation					
	2022	+	-	-					
8	Gross income from intellectual property rights					+		+	
9	Share of profit / loss from partnership or other undertaking				6C.3.10				
10	Other operating income					+		+	1.347.915
11	Profit / loss from trading in currency	Realised	Unrealised						
	2022								
12	Other income (including extraordinary items)					+	144.786	+	86.902
13	Total income					+	270.888	+	1.628.414
	Expenses	¹ Distribution	² Administration				COLUMNS 1 + 2		
14	Salaries and staff costs	-	-		6C.3.8	-		-	
15	Travelling - local	-	-			-		-	
16	Travelling - overseas	-	-			-		-	
17	Motor vehicle	-	-			-		-	
18	Repairs and maintenance	-	-			-		-	
19	Rents	-	-			-		-	
20	Subscription and donation	-	-			-		-	
21	Entertainment of any type	-	-			-		-	
22	Depreciation of intellectual property rights	-	-			-		-	
23	Other Depreciation	-	-			-		-	
24	Accounting, auditing and legal	-	-	7.140		-	7.140	-	9.520
25	Other	-	-	16.195		-	16.195	-	69.268
26	Bad Debts - specific provision			Debit		-		-	
				(Credit)		+		+	
27	Bad Debts - general provision			Debit		-		-	
				(Credit)		+		+	
28	Other (including extraordinary items)					-		-	35.996
29	Profit / loss from the disposal or revaluation of fixed assets								
30	Profit / loss from the disposal or revaluation of investments					-	3.116.732	+	219.399
31	Research and development costs/expense								
32	Expenses relating to Intellectual Property rights			(6C.2.8)					
	Finance expenses								
33	Bank charges					-	4.934	-	2.207
34	Interest	¹ Overdraft	² Loans	³ Hire Purchase	⁴ Debentures	⁵ Other			
	2022	79				117.981			
35	Other exchange differences					+	759.795	+	102.116
36	Net Profit / loss from operations (6C.2.13 less total of lines 6C.2.14 to 6C.2.35)					-	2.232.378	+	1.832.914
37	Tax of profit or loss from ordinary activities, current and previous years.					-	24.365	-	14.834
38	Other taxes (including overseas taxes and deferred taxation)					-	5.829	+	103.483
39	Profit / loss for year (Add or subtract lines 6C.2.36 to 6C.2.38)					-	2.262.572	+	1.921.563
40	Transfer to legal reserve required by any law								
41	Profit / loss after the transfer to legal reserve required by any law. (6C.2.39 less 6C.2.40)					-	2.262.572	+	1.921.563
6C.3 NOTES TO THE ACCOUNTS						Tick <input checked="" type="radio"/> wherever necessary			
(Notes 1 to 8 relate to the accounting year. Notes 9 and 10 relate to the tax year.)									
6C.3.1 ACCOUNTING PERIOD FROM		01/01/2022		to		31/12/2022			
		DD MM YYYY				DD MM YYYY			
If the period of accounts falls into 2 different tax years the profit must be time apportioned into the relevant tax years in the tax computations.									
6C.3.2 CURRENCY IN WHICH ACCOUNTS ARE KEPT AND TRANSLATED						2022		2021	
¹ CURRENCY IN WHICH THE COMPANY'S BOOKS ARE KEPT						EURO		EURO	
² EXCHANGE RATE FOR CONVERSION TO EURO						€1 = EUR		€1 = EUR	

6C.3.3 IMMOVABLE PROPERTY IN THE REPUBLIC INCLUDED IN THE COMPANY'S ASSETS			
(LAND, BUILDINGS AND LEASES)		2022 €	2021 €
Cost	¹ at beginning of year		
	² additions		
	³ deductions	-	-
	⁴ at end of year		
⁵ Sales Proceeds	in the case of disposals		
⁶ Titles of ownership:	Is there any immovable property in the accounts that is registered in the name of the directors, shareholders or related and connected companies or persons?	<input type="radio"/> YES <input type="radio"/> NO	<input type="radio"/> YES <input type="radio"/> NO

6C.3.4 STOCKS	
¹ Was a physical stock count performed at the end of the year?	<input type="radio"/> N/A <input type="radio"/> YES <input type="radio"/> NO
² Stock Valuation Method	<input type="radio"/> First in first out <input type="radio"/> Last in first out <input type="radio"/> Average Cost <input type="radio"/> Other
³ Do you use lower of cost and net realizable value?	<input type="radio"/> YES <input type="radio"/> NO
⁴ Is there a change in the method used from the previous year?	<input type="radio"/> YES <input type="radio"/> NO

6C.3.5 TRASACTIONS AND BALANCES WITH CONNECTED PERSONS (individuals, companies and enterprises)		
Are there any balances with connected persons?	If yes, declare the total of the balance	Have all transactions been carried out at Market Value?
persons <input type="radio"/> YES <input checked="" type="radio"/> NO	<input type="text"/>	<input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> PARTLY <input type="radio"/> N/A
companies/ enterprises <input type="radio"/> YES <input checked="" type="radio"/> NO	<input type="text"/>	<input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> PARTLY <input type="radio"/> N/A

6C.3.6 TRASACTIONS AND BALANCES WITH NON-TRADE DEBTORS AND CREDITORS(individuals, companies and enterprises)

INSTRUCTIONS		1. Debit balances are shown as positive numbers. Negative and credit numbers are shown with a negative sign. e.g. -1000						
		2. Any asset transfers are to be included in columns 9 +10 'other debits'.						
		3. If the lines are not enough, attach a separate statement with the same fields.						
		4. In column 12 declare the Balance Sheet paragraph in which the account balance is included.						
1 NAME	2 RELATIONSHIP (for individuals up to 2nd degree)	3 TIC	4 Balance at beginning of year	5 Drawings	Amounts included in		11 final year balance	12 paragraph
					6 Deposits	7 interest payable		
					8 interest receivable in the profit and loss	10 other credits from the enterprise		
			± €	€	€	€	± €	
1	Income Tax			-	-	-		
	None			+	+	+		
2	Social Insurance			-	-	-		
	None			+	+	+		
3	Value Added Tax			-	-	-		
	None			+	+	+		
4	Other Government Services			-	-	-		
	None			+	+	+		
5				-	-	-		
				+	+	+		
6				-	-	-		
				+	+	+		
7				-	-	-		
				+	+	+		
8				-	-	-		
				+	+	+		

6C.3.7 COST OF SALES AND WORK IN PROGRESS		2022 €			2021 €
		materials	work in progress	finished goods	
1	Opening stock				
2	Purchases for year				
3	Labour (As Part 6C.3.8 column 1)				
4	Subcontractors				
5	Finance Expenses				
6	Depreciation				
7	Rental of premises				
8	Other				
9	From Materials / Work in Progress				
10	Withdrawn for own use				
11	Closing Stock	-	-	-	-
12	To Work in progress / Finished goods / Cost of sales				

6C.3.8 PERSONNEL AND LABOUR COSTS

	2022 €			2021 €
	Cost of sales	Distribution	Administration	Total
¹ Own, spouse and unmarried children's salary				
² Other salaries and wages				
³ Benefits in kind (including bonuses and contributions to the holidays fund)				
⁴ Employers' contributions to approved provident funds.				
⁵ Employers' contributions to <u>non</u> approved provident funds				
⁶ Employers' contributions to other funds (social insurance, medical etc.)				
⁷ Payments on retirement				
⁸ Other				
⁹ As per profit and loss				
¹⁰ Number of employees in each category				
¹¹ Amounts included in 1 - 3 above and are not included in an employers return in the Republic				
¹² Does the company offer any benefits in kind, such as use of car, house etc that is not reflected above?				<input type="radio"/> YES <input type="radio"/> NO
¹³ If YES has the company declared this benefit in the employer's declaration and / or form I.R.63 of its employees?				<input type="radio"/> YES <input type="radio"/> NO
¹⁴ Are the amounts declared in this part included in the employer's declaration IR7 (bearing in mind your answer to Part 6C.3.8.12)?				<input type="radio"/> YES <input type="radio"/> NO

If you have answered NO to question 14 then you must submit an additional employer's return concurrently with this declaration

6C.3.9 DO YOU DEAL IN THE AREA OF CONSTRUCTION, DEVELOPMENT OR LAND DEVELOPMENT? YES NO

IF YOU HAVE ANSWERED YES, PLEASE ANSWER THE FOLLOWING:

¹ DO YOU APPLY THE SUBSTANTIALLY COMPLETE METHOD 90% OR THE METHOD OF PERCENTAGE OF COMPLETION 50% FOR THE COMPUTATION OF YOUR TAXABLE INCOME (AS DESCRIBED IN REGULATION 340/89)?

 90% 50% OTHER, EXPLAIN

² DOES YOUR ACCOUNTING PROFIT RECOGNITION POLICY DIFFER SIGNIFICANTLY (10%) FROM THE RECOGNITION METHOD USED FOR TAXATION PURPOSES (90% AND 50% AS PER REGULATION 340/89)?

 YES NO

³ COMPLETE THE FORM OR FORMS FOR DEVELOPMENT PROJECTS, CONSTRUCTION UNDERTAKEN FOR THIRD PARTIES AND SEPARATION OF LAND THAT ARE APPLICABLE IN YOUR CASE (I.R.4 CONST) AND SUBMIT THEM WITH YOUR DECLARATION.

6C.3.10 INCOME FROM PARTNERSHIPS AND JOINT VENTURES

1	2	3	4	5	6	7
PARTNERSHIP NAME	T.I.C.	SHARE %	SALARY	INTEREST ON CAPITAL	± TRADE PROFIT / LOSS	± TOTAL AS PER ACCOUNTS
1		%				
2		%				
3		%				

6C.3.11 Auditors Report

We, the directors of the company,

CEA AUDIT

with T.I.C.

12053015U

VASHCHENKO PAVEL

with T.I.C.

05762638D

having knowledge of the consequences of the law declare that:

1 Parts 6C.1 (Balance Sheet), 6C.2 (Profit and Loss) and the notes in Part 6C.3, which refer to these in the Present declaration, are in agreement with the audited / inspected accounts as at 31/12/2021 DD MM YYYY

2

official directory form I.R.172A (2) of year 2023. This confirmation is issued by the auditor the tax consultant.

Having knowledge of the consequences of the Assessment and Collection of Taxes law, we confirm that, based on our audit work

we have not noted that the tax computations of the taxpayer for the year ended 31st December of the tax year do not comply in all material respects with the circulars of the IRD. we have noted that the tax computations of the taxpayer for the year ended 31st December of the tax year do not comply, with the following circulars of the IRD:

Reservation (State the name of the auditor of the financial statements if it differs from the Independent Tax Consultant who prepared and/or submits the return)

3 The opinion which had been expressed in my audit / inspection report as auditor of the company was (tick in the appropriate box)

- A) Without Reservation - I did not disagree with the accounts
- B) With emphasis of matter – I did not disagree with the accounts with provisos
- C) With Reservation – There were disagreements in certain areas which do not affect the accounts
- D) Disagreement – There were disagreements which affect the accounts
- E) No Opinion – I was unable to express an opinion

If you have ticked B, C, D or E attach a copy of the report

SIGNATURE

Date

6D – COMPUTATION OF TAXABLE INCOME

1	PROFIT / LOSS AS PER PROFIT AND LOSS ACCOUNT BEFORE THE DEDUCTION OF TAX (PART 6C.2.36)	-	2,232.378
ADJUSTMENTS		AMOUNTS THAT INCREASE TAXABLE INCOME (A)	AMOUNTS THAT DECREASE TAXABLE INCOME (B)
FIXED ASSETS			
2	LOSS (A) / PROFIT (B) FROM THE DISPOSAL OF FIXED ASSETS	-	
3	LOSS (A)/PROFIT (B) FROM THE REVALUATION OF CURRENT AND FIXED ASSETS	3,116.732	
4	BALANCING ADDITION (A) /DEDUCTION (B)	-	
5	DEPRECIATION AND AMORTISATION (INCLUDING GOODWILL) PER PROFIT AND LOSS (A)/ CAPITAL ALLOWANCES (B)	-	
6	EXPENSE (A)/ DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR SCIENTIFIC RESEARCH EXPENSES	-	
7	EXPENSES (A) / DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPERTY RIGHTS	-	
INCOME ASSESSED ON DIFFERENT BASIS			
8	80% LOSS (A) / 20% PROFIT (B) FROM THE DISPOSAL OF PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPERTY RIGHTS	-	
9	TIME APPORTIONMENT OF PROFIT / LOSS FOR YEARS THAT DO NOT END AT 31/12	-	
10	TAXABLE LOSS (A) / INCOME (B) ASSESSED ON A DIFFERENT BASIS FROM THAT OF THE PROFIT AND LOSS	-	
11	BENEFIT FROM TRANSACTIONS FALLING WITHIN ARTICLE 33	-	
INCOME THAT IS EXEMPT			
12	DIVIDENDS (DECLARED IN PART 4Z OF THE RETURN)	-	42,816
13	INTEREST RECEIVED (DECLARED IN PART 4E OF THE RETURN)	-	83,286
14	EXTRAORDINARY ITEMS THAT ARE NOT TAXABLE	-	
15	LOSS (A)/ PROFIT (B) FROM PRESERVED BUILDINGS (DECLARED IN PART 4D OF THE RETURN)	-	
16	LOSS (A)/ INCOME (B) OF PERMANENT ESTABLISHMENT OVERSEAS	-	
17	LOSS (A)/ INCOME (B) NOT TAXABLE BY VIRTUE OF DOUBLE TAX AGREEMENT	-	
18	LOSS (A)/ PROFIT (B) FROM THE DISPOSAL OF SHARES (DECLARED IN PART 4A2 OF THE RETURN)	-	
DISALLOWED EXPENDITURE			
19	EXPENSES THAT RELATE TO EXEMPT SOURCES OF INCOME	-	
20	EXCHANGE DIFFERENCES ARISING FROM SHARES	-	
21	UNREALISED EXCHANGE DIFFERENCES	-	759,795
22	EXCHANGE DIFFERENCE RE FIXED ASSETS THAT DO NOT QUALIFY FOR CAPITAL ALLOWANCES	-	
23	GENERAL PROVISION FOR BAD DEBTS	-	
24	GENERAL PROVISION FOR REDUCTION IN THE VALUE OF STOCKS	-	
25	INTEREST PAYABLE TO ANY GOVERNMENT OR GOVERNMENT ORGANIZATIONS		
26	INTEREST DISALLOWED	118,060	
27	CONTRIBUTIONS TO FUNDS THAT DO NOT COMPLY WITH THE PROVISIONS OF ARTICLE 14		
28	GIFTS AND DONATIONS		
29	LEGAL EXPENSES AND EXPENSES INCURRED TO RAISE CAPITAL		
30	ENTERTAINMENT		
31	FINES AND OTHER DIRECT TAXES THAT ARE NOT ALLOWED (INCLUDING CONTRIBUTIONS TO THE COHERENCE FUND)		
32	EXPENSES OF PRIVATE MOTOR VEHICLES		
OTHER			
33	INCOME INCLUDED IN THE PROFIT AND LOSS (6C.2) AND DECLARED ELSEWHERE IN THE RETURN (PARTNERSHIPS 4A3, RENTAL INCOME 4C, OTHER INCOME 4H, 5A+B DEDUCTIONS/ALLOWANCES)	6,866	144,786
34	OTHER EXPENSES NON ALLOWABLE	21,403	
35			
36	TOTAL ADJUSTMENTS	3,263,061	1,030,683
37	TAXABLE INCOME / LOSS FOR YEAR (±) (as in Part 4A1)		

