Turkish Republic of Northern Cyprus
MINISTRY OF FINANCE
To _____ district

Income and Tax Office

This has been prepared according to articles 27,28 and 31(6) of 24/1982 Income Tax Law

(V.D. 91)

DECLARATION OF RENTAL INCOME

LANDLORD'S DETAILS

Registration No : _____ Name -Surname: _____

Address or Profession : _____ Nationality : _____ Tax Office: _____

Address : _____

Representative in TRNC : _____

Year : _____ Currency : _____ Exempted(Yes/No) : _____

DETAILS ABOUT REAL ESTATE RENTAL INCOME AND STOPPAGE

Year	Tenant's Name -Surname	Type of Property	Property's Address	Date of Payment	Amount of Payment	Total Tax deducted
					TOTAL:	

DECLARATION OF THE PERSON WHO IS RESPONSIBLE FOR THE PAYMENT OF THE TAX

I hereby declare that all information and calculations are complete and correct.

Name-Surname/Title : _____ Signature : _____

Address : _____ Full Name : _____

_____ Position : _____

Legal Status : _____ Date : _____

LEGAL BACKGROUND AND ADDITIONAL INFORMATION

1. Obligation for Withholding Tax and Period of Payment

According to article 31(6) of 24/1982 Income Tax Law, the gross rental income (including any advance payments) is taxedby 10%. (All rented properties furnished or unfurnished are subject to rental income tax)
This tax must be paid by landlord or his/her representative at the latest on the 15th of the following month, in which the rental income is earned.

2. Exemption

If the landlord requests for the tax exemption he/she must submit the relevant documents

3. Late payment fee

According to article 44 of Assessment and Collection of Public Receivables Law, taxes not paid in time are subject to a delayed payment fee.

4. No Refund and Offsetting

Rental income tax for individuals is final. Refund and offsetting are impracticable.

In the case of divergence between the forms the Turkish form shall prevail.

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