

23/03/2022

OTHER TAX DEVELOPMENTS

1. The Cyprus Tax Department issues Circulars on the amending Protocols to the Double Tax Treaties with Germany and Switzerland

On 2 and 3 February 2022, the Cyprus Tax Department issued Circulars [2/2022](#) and [3/2022](#) on the amending Protocols to the Double Tax Treaties with Germany and Switzerland, respectively, in accordance to which, the relevant legislative procedures of each country for the entry of the Protocols into force have been finalised and the Protocols have entered into force on 8 December 2021 and 3 November 2021, respectively.

Prepared by Mirka Savva
Assistant Manager