

The Cyprus 183-day Tax Residency Rule

By **Katrien de Poorter**, 2nd September 2026

Background to Cyprus Tax Residency

Since 2017, there have only been two tests to determine Cyprus tax residency. These are the 183 Day Tax Residency Rule and the [60 Day Tax Residency Rule](#).

The 183-day rule is the simpler rule of the two and has the least number of required criteria. This rule is designed for those who wish to spend a considerable amount of their time in Cyprus and truly make Cyprus their home in addition to making the most of the various tax benefits that are available as well.

Criteria to be Met for an Individual to Meet the 183 Day Residency Rule

The 183-day Tax Residency Rule applies to individuals who in the relevant tax year:

- Legally reside in Cyprus for at least 183 days in the tax year
- Provide evidence to support this length of stay

Advantages of the 183 Day Tax Residency Rule

The main advantage of the 183-day Tax Residency Rule is its simplicity. This enables individuals to move here and spend time and effort focusing on the other things in life. Individuals that use the 183-day rule can also benefit from Tax Residency in Cyprus due to the following personal tax benefits:

- Access to the wide array of personal tax benefits such as the [Cyprus Non-Domicile Regime](#).
- Potential to apply for [Cyprus Citizenship](#) and an EU passport after a defined period of residency (dependant on your visa type)

How Can We Help?

If you would like to know more about Cyprus tax residency or if you have any questions about how we can help you, please contact us: advice.cyprus@dixcart.com.

Our expert team can support you through every step, from immigration matters to tax residency applications, as well as compiling your supporting documentation. We will even handle your annual tax return.

We also offer a full range of corporate services including, but not limited to, company formation, secretarial support, and accounting services, for those who might be moving their company to Cyprus as well.

We provide end-to-end support at every stage, helping you successfully navigate Cyprus' tax residency and compliance requirements, so you can make the most of Cyprus' excellent tax benefits.

The data contained within this Information Note is for general information only. No responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.