

The Cyprus 60 Day Tax Residency Rule

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By **Jake Magell**, 26th August 2025

Background to the “60 Day” Tax Residency Rule

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.

Since the implementation of the 60 day tax residency rule, a number of individuals have relocated to Cyprus to take advantage of the various tax benefits that are available.

Criteria to be Met for an Individual to Meet the 60 Day Residency Rule

The 60 Day Tax Residency Rule applies to individuals who in the relevant tax year:

- Legally reside in Cyprus for at least 60 days in the tax year
 - For residency option see our articles [Residency in Cyprus for EU & EEA Nationals](#) or [Residency in Cyprus for Non-EU Nationals](#).
- Are employed, self-employed, or a director of a company that is tax resident in Cyprus
- Own or rent a residential property in Cyprus for the whole tax year
- Do not spend more than 183 days in total in any one other country

Advantages of the 60 Day Tax Residency Rule

The main advantage of the 60 Day Tax Residency Rule is the short “stay requirement”. This enables highly mobile individuals to have a stable EU member state as their base but still allows them to travel for a significant portion of the year. Other benefits available through Tax Residency in Cyprus include:

- Access to the wide array of personal tax benefits such as the [Cyprus Non-Domicile Regime](#).
- Potential to apply for 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.

If you are planning to take advantage of the 60 day rule, we offer a full range of corporate services including, but not limited to, company formation, secretarial support, and accounting services.

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.