

Moving to Cyprus: Cyprus Tax Residency

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By **Jake Magell**, 3rd July 2025

Tax Residency vs Legal Residency

Firstly, it is important to understand that tax residency and legal residency are two entirely different things and it is essential not to confuse the two.

In this article, we focus on what it takes to be considered a tax resident in Cyprus, something that has become increasingly popular thanks to several attractive schemes, such as the [Cyprus Non-Dom Regime](#) and the [Flat Tax Regime For Overseas Pensions](#) . You can find more details on these by clicking the relevant links.

The Two Tax Residency Rules

One of the key advantages of Cyprus' tax residency system is its simplicity. There are only two rules, and no grey areas. You either meet the criteria or you do not. These are the 183-day rule and the 60-day rule.

183-day rule

This one is as straightforward as it sounds: if you legally reside in Cyprus for at least 183 days in a tax year, you are considered a tax resident, as long as you have evidence to support your stay.

60-day rule

The 60-day rule is one of the most attractive tax residency options in the world because it has such a short stay requirement. It does however come with a few additional conditions. To qualify, you must:

- Legally reside in Cyprus for at least 60 days in the tax year
- Be 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
- Not be tax resident in any other country
- Not spend more than 183 days in total in any one other country

This rule was introduced to attract business owners, consultants, and other mobile professionals who do not necessarily want or need to be based in one location year-round, but still want access to an advantageous, stable, EU-based tax residency.

This option is particularly popular with highly mobile individuals. It allows them to establish tax residency in Cyprus (and obtain a tax residency certificate) while still enjoying the freedom to travel extensively. All while benefiting from Cyprus' fantastic tax regime.

Tracking Your Days and Proving Your Residency

As you would expect, you will need to prove how many days you have spent in Cyprus. The evidence required can vary depending on your lifestyle — someone living in Cyprus for 300 days a year will need to show different evidence than someone visiting four times a year for 15 days each time.

In addition to other documentation, the most commonly requested evidence includes:

Proof of legal residency:

- Passport or ID card

- Your immigration documentation (often referred to as the “Yellow Slip”)

Proof of days spent:

- Utility bills showing usage during the relevant periods
- Bank statements showing local spending
- For 60-day rule applicants: flight tickets proving entry and exit dates

Tax Residency Certificate

Once you are a Cyprus tax resident, either through the 60-day rule or the 183-day rule, you can request a Tax Residency Certificate. This certificate can be used in other jurisdictions to evidence your tax residency in Cyprus if needed.

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 at the [Dixcart office in Cyprus](#) for further information: advice.cyprus@dixcart.com.

Our expert team can support you through every step, from immigration matters to tax residency applications and 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 also 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.