

**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 taxed by 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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