

CYPRUS

PRICE FOR ACCOUNTING, AUDIT, VAT AND TAX SERVICES

Accounting and audit fees per items:

categories	ACCOUNTING ITEMS / MONTH	ACCOUNTING FEES IN EUR / MONTH	ACCOUNTING FEES IN EUR / YEAR	AUDIT FEES IN EUR / YEAR
I.	Dormant (no entries)	N/A	N/A	625
II.	holding companies	dividend only	475	750
III.	0-5	50	600	850
IV.	5-10	95	1140	850
V.	10-15	145	1560	case to case basis
VI.	16-25	165	1980	case to case basis
VII.	26-40	215	2580	case to case basis
VIII.	41-70	300	3600	case to case basis
IX	71-100	375	4500	case to case basis
X.	101 <		case to case basis	case to case basis

The above mentioned accounting and audit fees refer to standard and repeating transactions. Fees maybe adjusted for complex or large volume transactions. A double entry is considered to be one transaction.

Definition of accounting item:

- Accounting items shall mean all instruments drafted or issued by the business entity or by natural persons, invoice, credit institution certificate, legal provision, and other deeds regarded as such.

SPECIAL PROFESSIONAL CONSULTANCY SERVICES	FEES IN EUR
Accounting and audit consultancy per hour / senior accountant	40
Accounting and audit consultancy per hour / auditor	120

Other services

TAX SERVICES	FEES IN EUR
IR 4 preparation and submission	Included in audit fees
IR 7 submission _ basic price for the form	125
IR 7 submission _ price / employee	5
Inland Revenue Registration	Included in incorporation fees
Inland Revenue Deregistration + Tax Clearance	Included in dissolution fees
Issue of Tax Resident certificate with Apostille	275
Obtaining tax rulling from Tax Office	min. 750
Strike off	1750
Liquidation	3500 min.

VAT SERVICES	FEES IN EUR
VAT registration	195
VIES registration	195
VAT deregistration	195
VIES deregistration	195
Intrastat registration	195
EORI registration	195
VAT submission	85 / quarter
VIES submission	60 / month
VIES correction	30 / month
Intrastat submission	60

SPECIAL PROFESSIONAL SERVICES	FEES IN EUR
Submission to Registrar of companies H32 form	included in audit fees

All the above fees are subject to 19% VAT.