

## Deferral of VAT payments for the periods ending 31 December 2020 and 31 January 2021.

### Economic activities which are exempted

Description of economic activities		Code of economic activities
1	Supermarkets and grocery stores with the exception of Famagusta and Paphos provinces	47.11.1
2	Mines and quarries	05. until 09
3	Forestry and logging	02.
4	Satellite and other telecommunications services	61.
5	Electricity generation	35
6	Production of chemicals, products, metals, as well as other non-metallic products	20. 23. 25.
7	Production of pharmaceutical products and pharmaceutical preparations	21
8	Manufacture of electrical equipment, machinery, as well as electronic medical and therapeutic machinery	27. 28. 26.6
9	Repair and installation of machinery and equipment	33.
10	Supply of water, Waste water treatment, waste management and related activities	36. 37. 38. 39
11	Financial services and insurance activities, including Licensed Credit Institutions and related activities	64. 65. 66.
12	Doctors	86
13	Construction sector and related enterprises in the construction sector	41. 42. 43.
14	Wholesale trade related to the construction sector	46.63 46.73 46.74
15	Wholesale trade in motor vehicles and motorcycles, as well as maintenance, manufacture and repair of motor vehicles and similar activities and related undertakings	45.
16	Trade representatives	46.11 until 46.19
17	Wholesale trade in tobacco, perfumes and cosmetics, furniture, carpets, electronic and telecommunication equipment and accessories, electrical household appliances, radios and televisions, computers, peripheral computer equipment and software, porcelain articles, glassware and cleaning materials and related activities	46.21 46.35 46.43 46.44 46.45 46.47 46.51 46.52

Member of:

18	Computer programming and related activities	62.
19	Hospital activities	86.1
20	Nursing homes	87.30.1
21	Pharmacies	47.73.1
22	Trade in medical, orthopaedic and pharmaceutical products	47.74
23	Retailers of lottery tickets and newspapers	47.99.5 47.99.6
24	Land and water transport services, storage services, postal services	49. 50. 52. 53
25	Private healthcare companies and clinical laboratories	86.10.2 86.21.2 86.22.1 86.22.2 86.23.2 86.90.1
26	Household assistance activities and household activities as employers of domestic staff.	87. 97.
27	Film production and related activities	59
28	Funeral home and related activities	96.03
29	Veterinary activities	75.
30	Head office activities, management advice and related activities	70.
31	Legal accounting and architectural activities	69. 71.
32	Dry cleaners with the exception of Famagusta and Paphos provinces	96.01
33	Petrol stations	47.3
34	Services in relation to immovable property	68.
35	Security and research activities, as well as internal and external buildings services with the exception of Famagusta and Paphos provinces	80. 81
36	Rental and lease of personal or household items, machinery and equipment	77.

Member of:



KKP Auditors, Accountants and Tax Advisors  
61 Lordou Vironos, Lumiel Building 4<sup>th</sup> floor  
6023, Larnaca, Cyprus  
Tel: 24818300 | Fax: 24818779  
[info@kkp.com.cy](mailto:info@kkp.com.cy) | [www.kkp.com.cy](http://www.kkp.com.cy)

Member of:



Practising Certificate Development

Professional Development