

Should I pay the Cemetery Tax?

Question:

I am the owner of a small apartment in Limassol. This year I received a receipt for the payment of Cemetery Tax. Explain, please, what kind of tax is it and am I obliged to pay it? 19/12/2014

Response:

According to Law 257 (I) /, Article 10 (1), the local authority (municipality or local board area residents) have the right to acquire land for the construction or expansion of a cemetery. In this case, the costs apply to all residents and homeowners of relevant residential place. These costs also include cemetery's water and electricity supply, fences. Costs are accrued depending on economic opportunities of the payers and the fact whether they belong to the same religion as the population of the area where there is a cemetery. The law provides that the said sum may be charged a fixed annual fee for each homeowner.

The Article 11 of the Law also provides that any resident who has any objection to collected amounts may, not later than 15 days after receiving the receipt, apply to the relevant local authorities (e.g. municipal council). If the complainant is not satisfied with the decision of officials it can also be challenged. For this purpose no later than 15 days after the receipt of the notification, it is necessary to send a letter to the Minister, who will investigate your complaint and decide how much you should pay.

However, in accordance with the provisions of the Law, if a resident does not pay the amount on time, in addition to the amount of tax a penalty of 20% is charged.