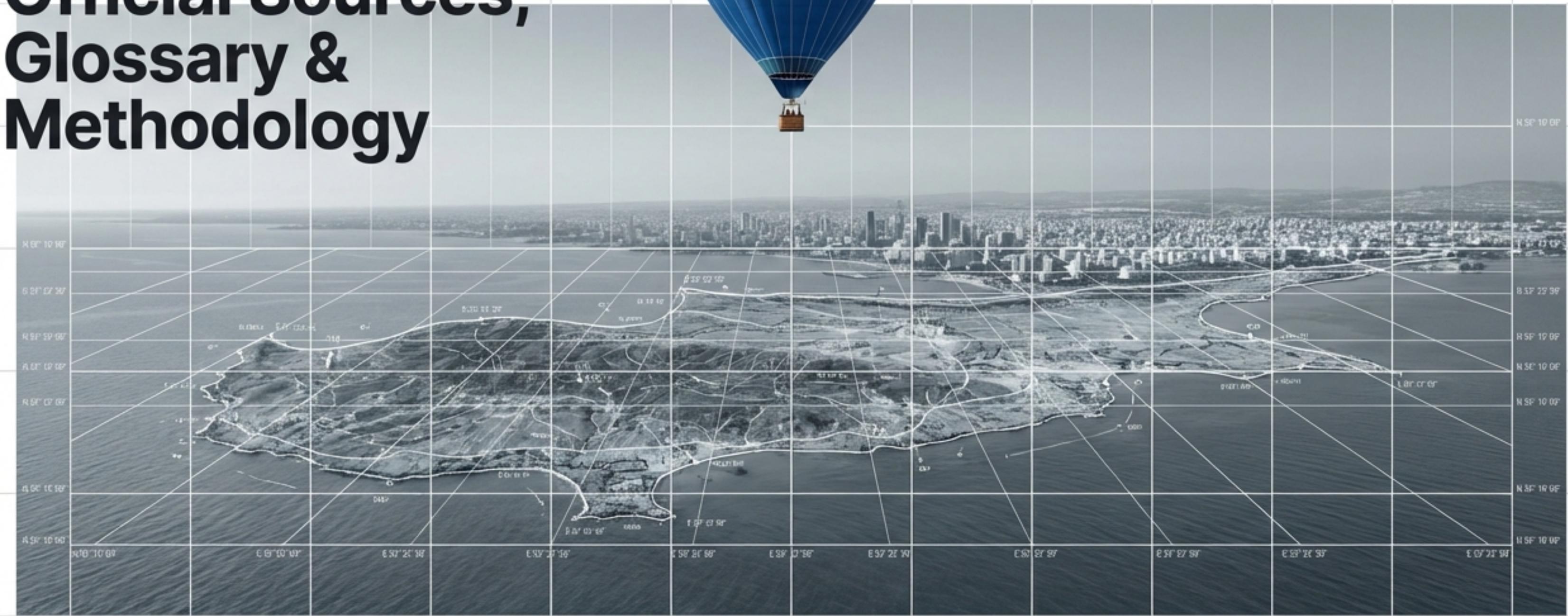


Section 18: Appendices, Official Sources, Glossary & Methodology



18.1 Purpose of This Section

This section defines: source credibility, terminology standards, methodological boundaries, and update logic.

It ensures the directory is:
verifiable,
repeatable,
defensible.



18.2 Official Sources Used (Primary) – Domestic Authority

This directory relies exclusively on official, institutional, and EU-aligned sources, including but not limited to:

Government & Public Authorities

Ministry of Finance - Republic of Cyprus

Ministry of Interior - Republic of Cyprus

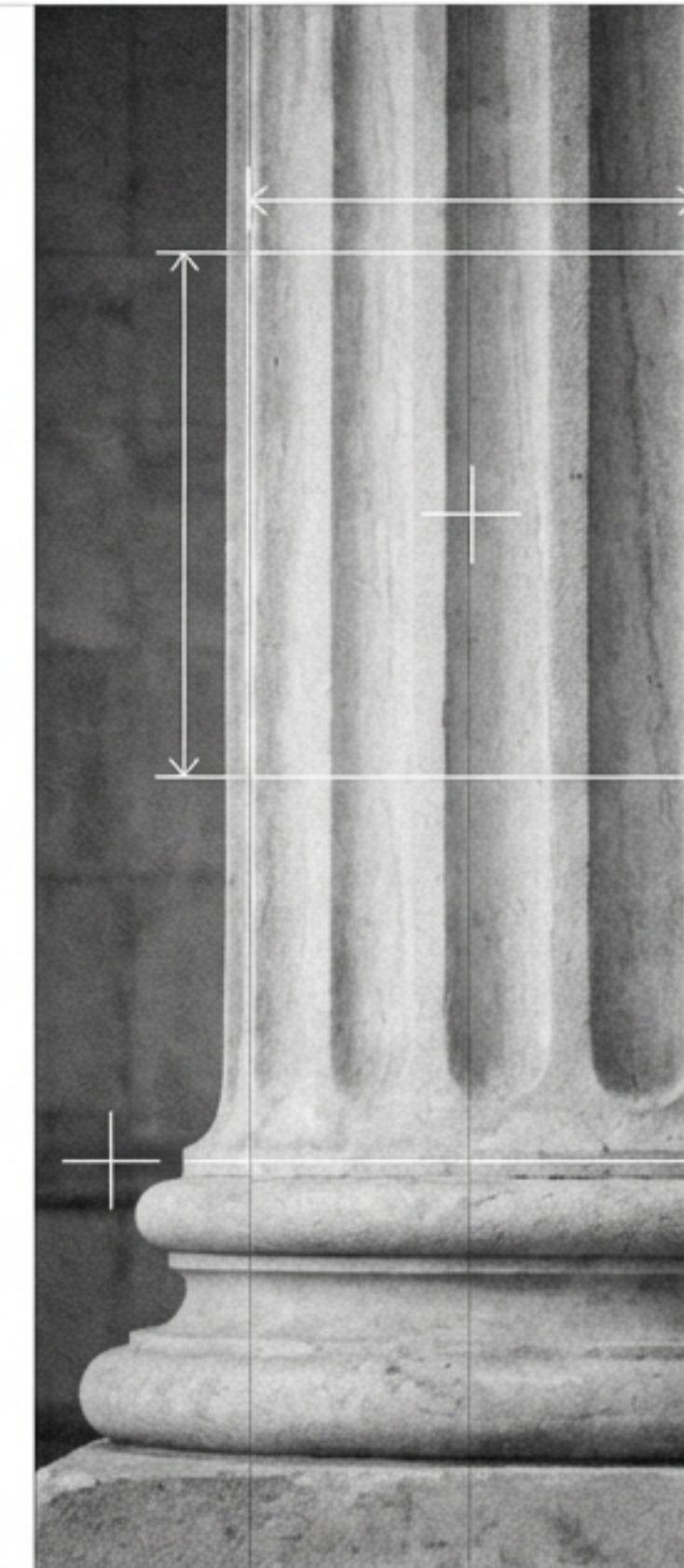
Ministry of Education, Sport and Youth

Department of Lands and Surveys (Land Registry)

Cyprus Statistical Service (CYSTAT)

Tax Department - Republic of Cyprus

State Health Services Organisation (SHSO)



18.2 Official Sources Used (Primary) – International Standards

Continuation of primary reference bodies:

European & International Bodies

European Commission

Eurostat

European Central Bank (ECB)

European Environment Agency (EEA)

World Health Organization (WHO) /

European Observatory



Directory Rule: No commercial portals, blogs, or agent-led data sources are used as primary references.

18.3 Market Data Sources (Secondary, Contextual)

Used for contextual interpretation only, not legal or regulatory authority:

Banking and financial institution reports

Developer disclosures (project-specific only)

Infrastructure authority publications

Airport and port authority statistics

Boundary Rule: Secondary data never overrides official government records.

18.4 Terminology & Definitions: Ownership & Law

Title Deed

Official ownership certificate registered with the Department of Lands and Surveys.

Specific Performance Law

Legal mechanism protecting buyers once the Contract of Sale is deposited at the Land Registry. Buyer-protection framework under Law 81(I)/2011 (as amended) that strengthens the purchaser's enforceable rights when the Contract of Sale is stamped and deposited at the Department of Lands & Surveys (typically within 6 months of signing).



18.4 Terminology & Definitions: Property Classifications

Resale Property

Property previously transferred with VAT already settled.

New Property / First Sale

Property subject to VAT on first transfer.

Reduced VAT (5%)

Preferential VAT rate for qualifying primary residences subject to statutory conditions (size/value limits, usage declarations, and eligibility checks).

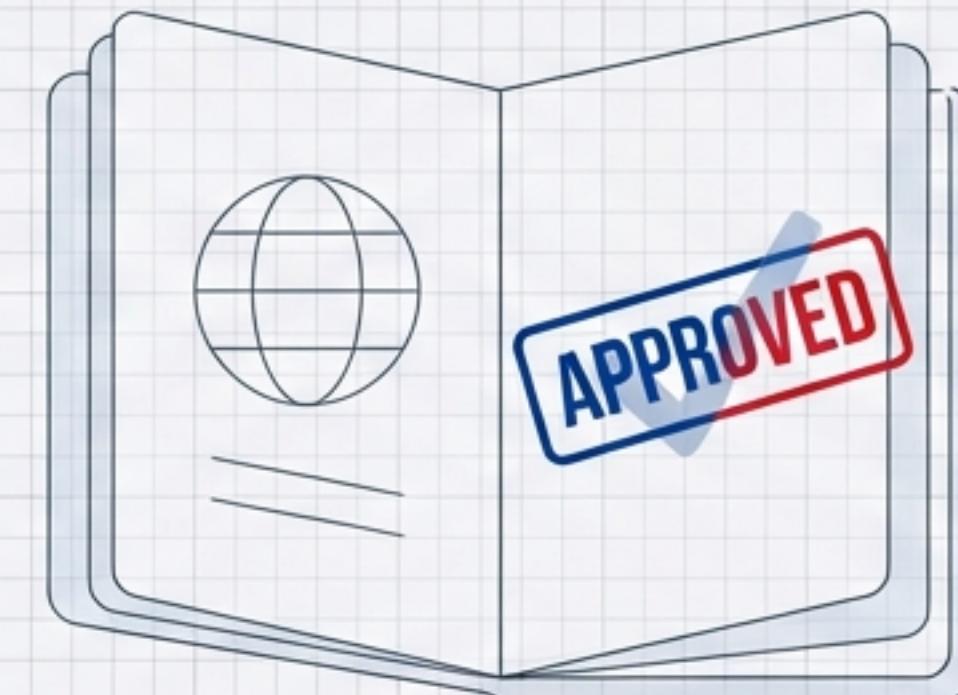
18.4 Terminology & Definitions: Residency & Status

Non-Dom

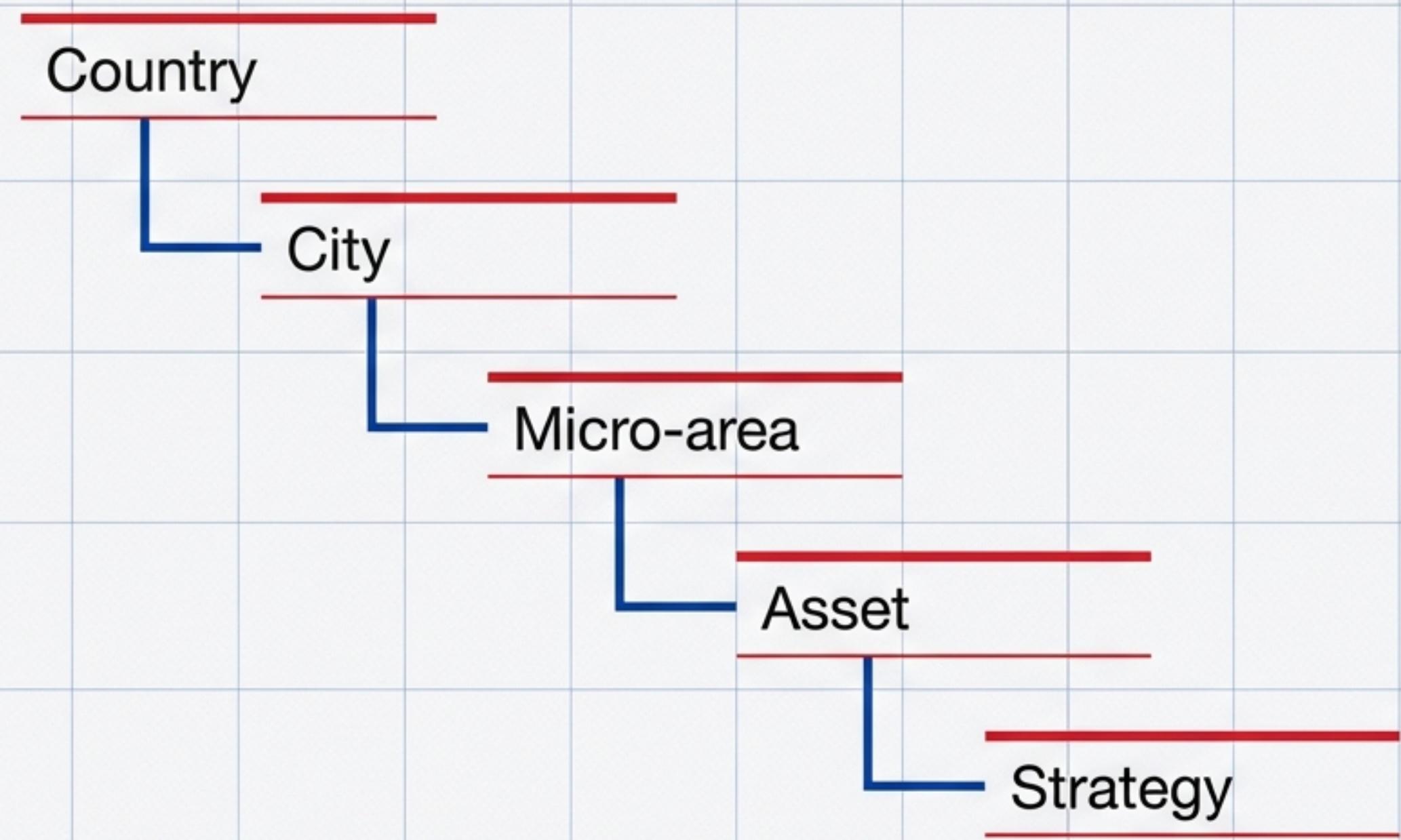
Tax status applicable to individuals who are tax resident but not domiciled in Cyprus.

Permanent Residency (PR)

Right to reside indefinitely, subject to compliance with immigration rules.



18.5 Methodology: The Structural Method



Legal-first, data-driven hierarchy.
Separation of: facts,
interpretation, guidance.

18.5 Methodology: Time & Risk Protocols

Time Reference

All data and frameworks are aligned to December 2025 unless otherwise stated.

Risk Treatment

- Risks are identified explicitly.
- No assumptions are made on future guarantees.
- Infrastructure and policy impacts are assessed conservatively.



18.6 What This Directory Is NOT

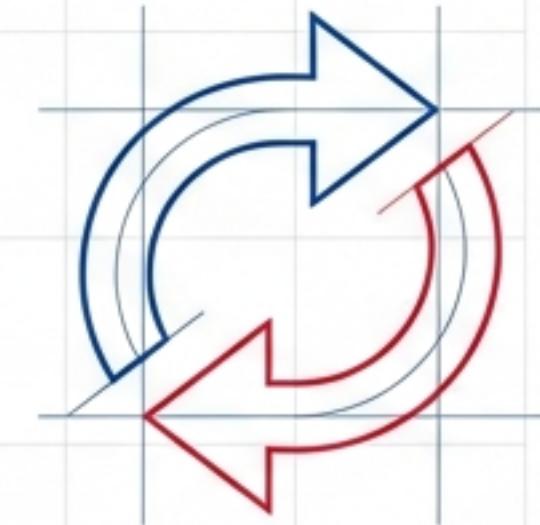
This directory is not:

- a sales brochure
- a price guarantee
- a financial or tax advisory substitute
- a replacement for legal or professional advice

Directory Disclaimer:

Final decisions must be supported by independent legal, tax, and financial advisors.

18.7 Update & Version Control



Update Cycle

Structural review: every 24 months.
Regulatory updates: as issued.
Market benchmarks: annually or upon material change.



Versioning

Each edition is dated and archived.
Amendments are logged by section.

18.8 How to Use This Directory

Investors

Strategy alignment and risk filtering

Advisors

Structured briefing and comparison

Institutions

Reference framework

Training

Foundational country intelligence

Directory Rule: This document supports decision-making, not decision substitution.

18.9 Closing Statement

This Cyprus Directory is structured to mirror the discipline, neutrality, and depth of a UAE institutional real estate directory, adapted to the legal, market, and socio-economic reality of Cyprus.

**It is designed to remain:
relevant, defensible, adaptable.**





Human-led intelligence supported by AI precision

Created and Presented by RE/MAX Smart Concept