



ΚΥΠΡΙΑΚΗ ΟΙΚΟΝΟΜΙΑ: ΔΙΑΜΟΡΦΩΝΟΝΤΑΣ ΤΟ ΠΛΑΙΣΙΟ ΓΙΑ ΑΣΚΗΣΗ ΕΦΑΡΜΟΣΜΕΝΗΣ ΟΙΚΟΝΟΜΙΚΗΣ ΠΟΛΙΤΙΚΗΣ

ΓΙΩΡΓΟΣ ΣΥΡΙΧΑΣ, Ph.D

2 Απριλίου 2026

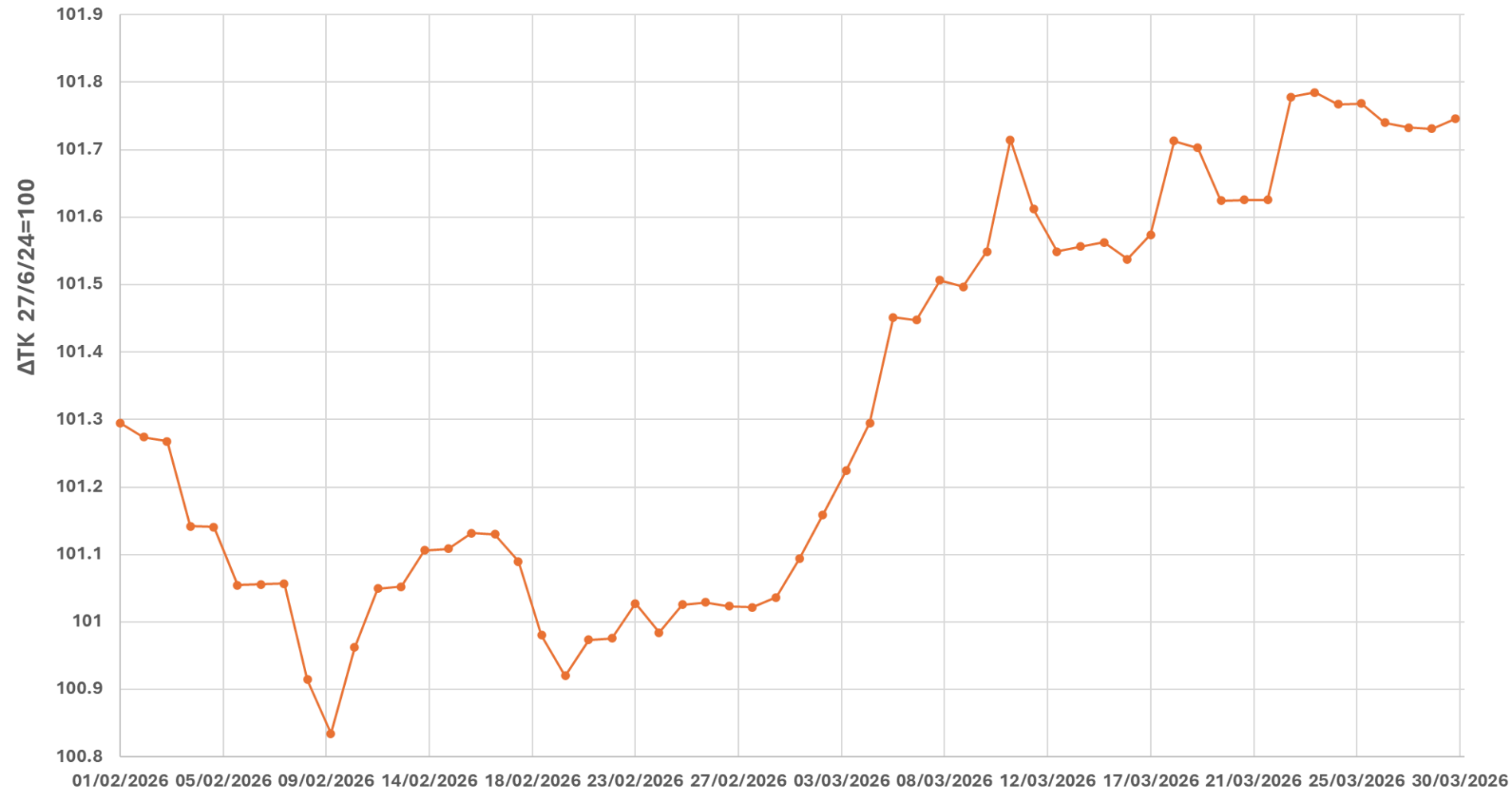


Clive Humby

- Όπως το πετρέλαιο, **τα δεδομένα** είναι πολύτιμα αλλά άχρηστα αν δεν υποστούν επεξεργασία.
 - Τα **δεδομένα είναι κεφάλαιο**: Αποτελούν βασική εισροή στη σύγχρονη οικονομία, ισάξια με την εργασία ή τα μηχανήματα.
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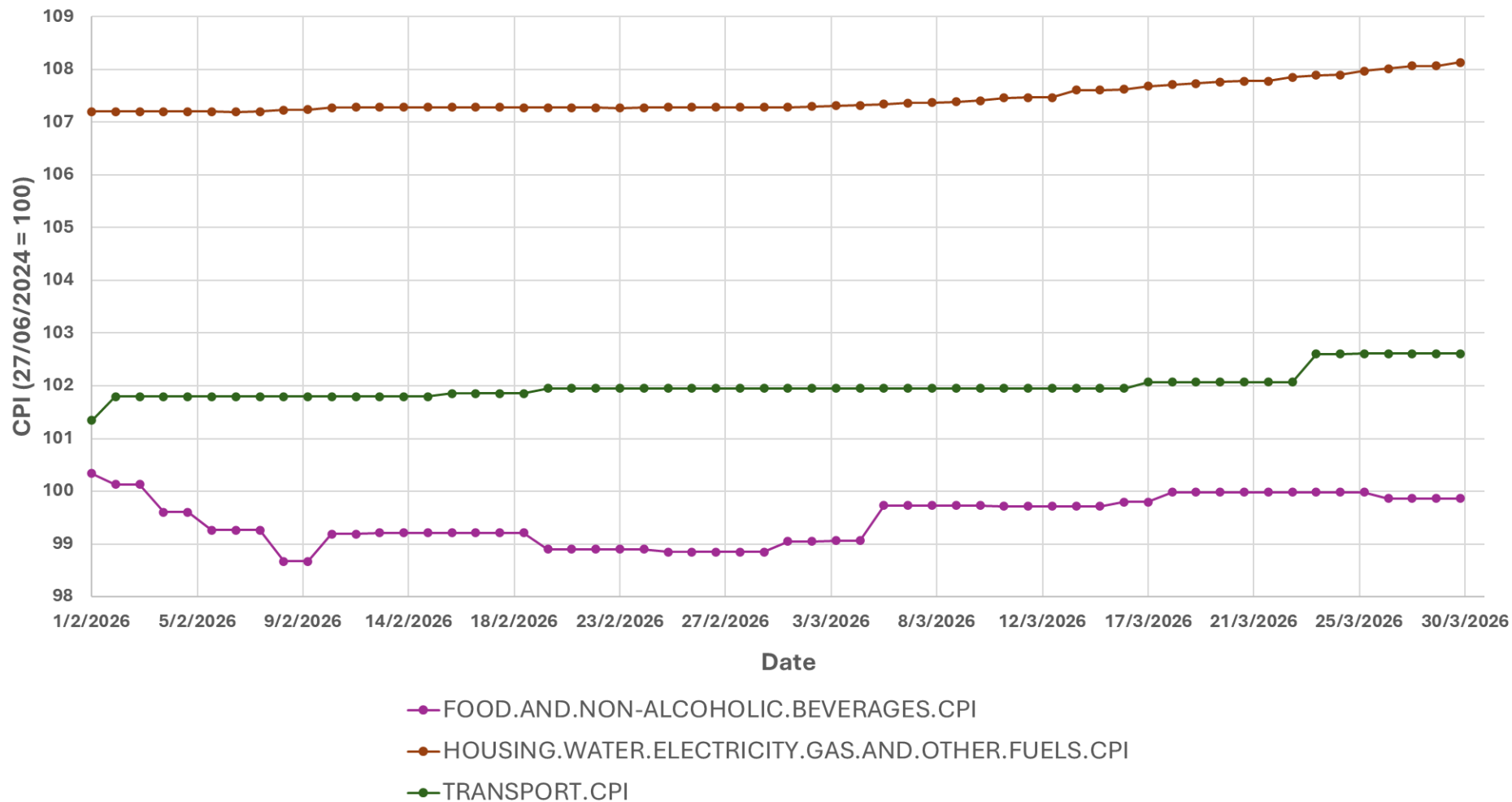


ΗΜΕΡΗΣΙΑ ΕΞΕΛΙΞΗ ΔΕΙΚΤΗΣ ΤΙΜΩΝ ΚΑΤΑΝΑΛΩΤΗ (ΔΤΚ)



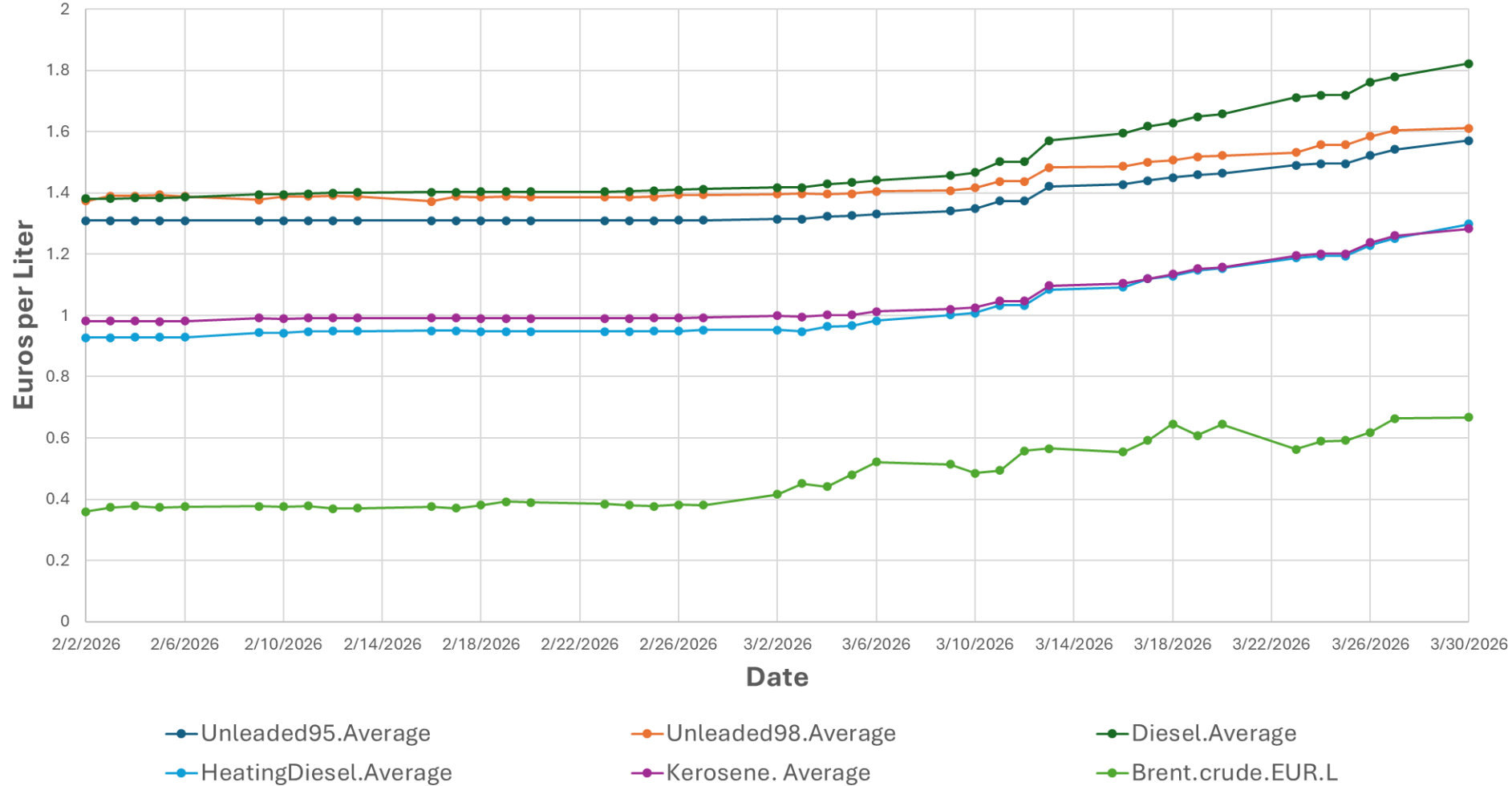


Daily evolution of Cyprus Food and Energy online CPI components



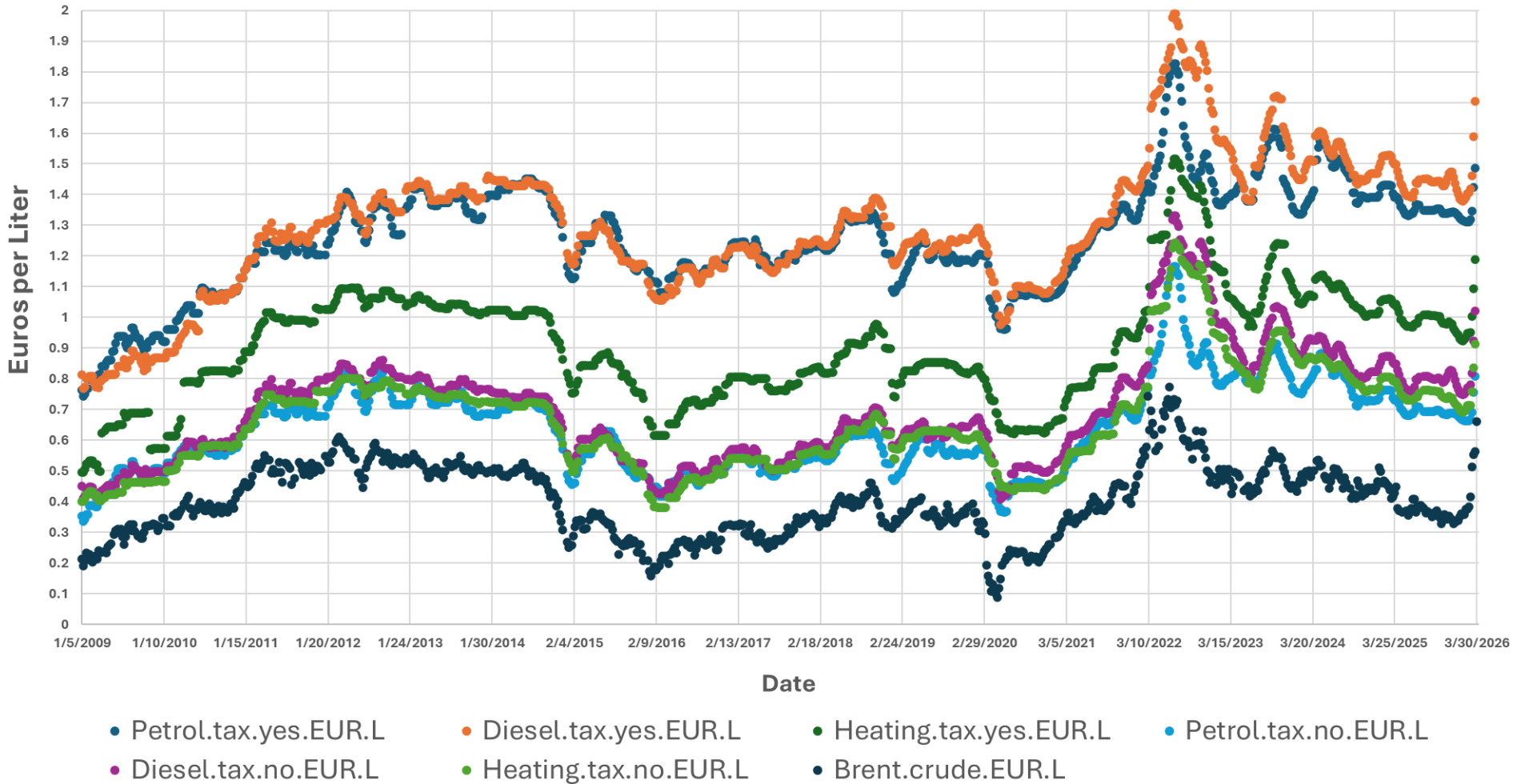


Daily evolution of Brent crude oil spot price & Cyprus fuels average pump prices





Brent crude oil & Cyprus fuels prices (1/5/2009-30/3/2026)





ΑΝΤΑΓΩΝΙΣΤΙΚΟΤΗΤΑ ΦΟΡΟΛΟΓΙΚΟΥ ΠΛΑΙΣΙΟΥ

- ΕΤΑΙΡΙΚΟΣ ΦΟΡΟΛΟΓΙΚΟΣ ΣΥΝΤΕΛΕΣΤΗΣ
 - ΑΥΞΗΣΗ ΣΤΟ 15% - ΟΝΟΜΑΣΤΙΚΟΣ ΣΥΝΤΕΛΕΣΤΗΣ
 - ΠΡΑΓΜΑΤΙΚΟΣ ΣΥΝΤΕΛΕΣΤΗΣ (EFFECTIVE RATE)

 - ΔΙΕΘΝΗΣ ΚΑΤΑΤΑΞΗ ΦΟΡΟΛΟΓΙΚΗΣ ΑΝΤΑΓΩΝΙΣΤΙΚΟΤΗΤΑΣ
-



2024 International Tax Competitiveness Index Rankings

	Overall Rank	Overall Score	Corporate Tax Rank	Individual Taxes Rank	Consumption Taxes Rank	Property Taxes Rank	Cross-Border Tax Rules Rank
Estonia	1st	100.0	2nd	2nd	18th	1st	9th
Latvia	2nd	92.2	1st	3rd	21st	5th	7th
New Zealand	3rd	84.2	30th	6th	2nd	8th	17th
Switzerland	4th	83.6	10th	8th	3rd	36th	1st
Lithuania	5th	79.5	3rd	10th	27th	7th	16th
Luxembourg	6th	78.8	22nd	23rd	6th	14th	5th
Hungary	7th	77.5	4th	5th	36th	23rd	3rd
Czech Republic	8th	77.3	8th	4th	32nd	6th	11th
Slovak Republic	9th	76.5	15th	1st	28th	2nd	26th
Israel	10th	76.4	11th	29th	10th	10th	10th
Turkey	11th	74.8	21st	7th	16th	22nd	6th
Sweden	12th	73.2	6th	18th	23rd	9th	12th
Australia	13th	72.5	32nd	15th	9th	4th	33rd
Netherlands	14th	68.3	23rd	30th	17th	21st	4th
Austria	15th	67.9	19th	25th	14th	16th	15th
Germany	16th	66.8	31st	35th	13th	12th	8th
Canada	17th	66.7	26th	31st	8th	25th	19th
United States	18th	66.5	20th	17th	4th	28th	35th
Norway	19th	66.2	13th	28th	25th	15th	14th
Finland	20th	65.2	7th	27th	24th	19th	22nd
Costa Rica	21st	65.2	35th	32nd	7th	11th	28th
Slovenia	22nd	64.9	9th	12th	30th	24th	20th



International Tax Competitiveness Index Rankings

Country	Overall Rank	Overall Score	Corporate Tax Rank	Individual Taxes Rank	Consumption Taxes Rank	Property Taxes Rank	Cross-Border Tax Rules Rank
Estonia	1	100	2	2	19	1	10
Latvia	2	92.3	1	3	22	5	7
Cyprus	3	90.9	3	11	12	7	8
New Zealand	4	84.6	31	6	2	9	18
Switzerland	5	84.1	11	8	4	37	1
Lithuania	6	79.6	4	10	28	8	17
Luxembourg	7	79.1	23	24	6	15	5
Czech Republic	8	77.6	9	4	33	6	12
Hungary	9	77.3	5	5	37	24	4
Slovak Republic	10	76.8	16	1	29	2	27
Israel	11	76.6	12	30	10	11	11
Turkey	12	75.2	22	7	17	23	6
Sweden	13	73.3	7	19	24	10	13
Australia	14	72.8	33	16	9	4	34
Netherlands	15	68.6	24	31	18	22	3
Austria	16	68.3	20	26	16	16	16
Germany	17	67.2	32	36	14	12	9
Canada	18	67.1	27	32	8	26	20
United States	19	67	21	18	3	29	36
Norway	20	66.2	14	29	26	17	15
Costa Rica	21	65.5	36	33	7	13	30
Slovenia	22	65.3	10	13	31	25	21
Mexico	23	65.3	28	20	13	3	37
Finland	24	65.3	8	28	25	20	22
Korea	25	63.6	26	39	1	32	32
Japan	26	61.4	35	35	5	27	29
Belgium	27	61.3	18	14	27	30	25
Greece	28	61	19	9	35	28	23
Denmark	29	60.3	15	37	21	18	33
Chile	30	58.6	37	25	11	14	39
United Kingdom	31	58.2	29	22	34	35	2
Poland	32	57.5	13	12	38	31	24
Ireland	33	57.1	6	38	36	19	35
Spain	34	56.5	30	23	20	38	19
Iceland	35	56.1	17	21	30	34	28
Portugal	36	54	38	27	23	21	31
France	37	50.4	34	34	32	33	14
Italy	38	47.6	25	17	39	39	26
Colombia	39	46.1	39	15	15	36	38



- ΚΑΠΟΙΑ ΚΡΙΣΙΜΑ ΕΡΩΤΗΜΑΤΑ
 - ΜΕΔ
 - ΠΡΟΣΤΙΘΕΜΕΝΗ ΑΞΙΑ ΤΟΥΡΙΣΜΟΥ
 - ΙΣΟΖΥΓΙΟ ΤΡΕΧΟΥΣΩΝ ΣΥΝΑΛΛΑΓΩΝ
 - ΔΗΜΙΟΥΡΓΙΑ ΒΑΣΕΩΝ ΔΕΔΟΜΕΝΩΝ
 - ΕΝΙΣΧΥΣΗ ΤΗΣ ΣΤΑΤΙΣΤΙΚΗΣ ΥΠΗΡΕΣΙΑΣ
 - ΤΡΑΠΕΖΕΣ
 - ΤΜΗΜΑ ΦΟΡΟΛΟΓΙΑΣ, ΓΕΣΥ, κ.α.
-



ΕΠΙΚΟΙΝΩΝΙΑ

ΚΕΝΤΡΟ ΟΙΚΟΝΟΜΙΚΩΝ ΕΡΕΥΝΩΝ
ΠΑΝΕΠΙΣΤΗΜΙΟ ΚΥΠΡΟΥ

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APPENDIX



Φορολογικές Αλλαγές - Θέση Κύπρου

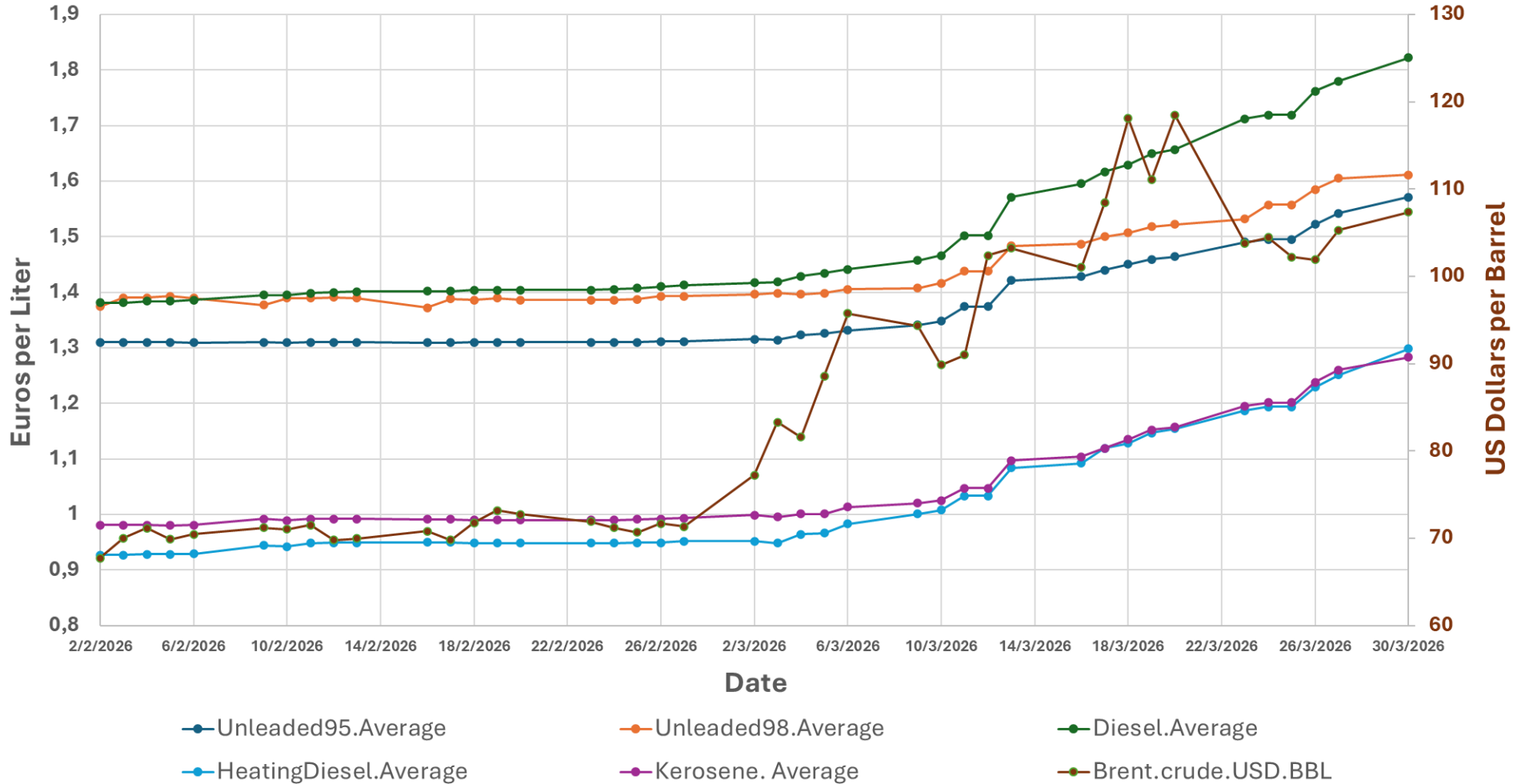
Country	Overall Rank	Overall Score	Corporate Tax Rank	Individual Taxes Rank	Consumption Taxes Rank	Property Taxes Rank	Cross-Border Tax Rules Rank
Estonia	1	100	2	2	19	1	10
Latvia	2	92.3	1	3	22	5	7
Cyprus	3	91	5	6	12	7	8
New Zealand	4	84.6	31	7	2	9	18
Switzerland	5	84.2	11	9	4	37	1
Lithuania	6	79.7	3	11	28	8	17
Luxembourg	7	79.1	23	24	6	15	5
Czech Republic	8	77.7	9	4	33	6	12
Hungary	9	77.5	4	5	37	24	4
Slovak Republic	10	76.9	16	1	29	2	27
Israel	11	76.8	12	30	10	11	11
Turkey	12	75.2	22	8	17	23	6
Sweden	13	73.5	7	19	24	10	13
Australia	14	72.8	33	16	9	4	34
Netherlands	15	68.7	24	31	18	22	3
Austria	16	68.4	20	26	16	16	16
Canada	17	67.2	27	32	8	26	20
Germany	18	67.2	32	36	14	12	9
United States	19	67	21	18	3	29	36
Norway	20	66.4	14	29	26	17	15
Costa Rica	21	65.5	36	33	7	13	30
Finland	22	65.4	8	28	25	20	22
Slovenia	23	65.4	10	13	31	25	21
Mexico	24	65.3	28	21	13	3	37
Korea	25	63.8	26	39	1	32	32
Japan	26	61.5	35	35	5	27	29
Belgium	27	61.4	18	14	27	30	25
Greece	28	61.1	19	10	35	28	23
Denmark	29	60.5	15	37	21	18	33
Chile	30	58.7	37	25	11	14	39
United Kingdom	31	58.4	29	20	34	35	2
Poland	32	57.6	13	12	38	31	24
Ireland	33	57.5	6	38	36	19	35
Spain	34	56.6	30	23	20	38	19
Iceland	35	56.3	17	22	30	34	28
Portugal	36	54	38	27	23	21	31
France	37	50.5	34	34	32	33	14
Italy	38	47.7	25	17	39	39	26
Colombia	39	46.1	39	15	15	36	38

Table 17.26. Experiment #18b: Combined effect of corporate_other_rev + machines_cost_recovery (b) + intangibles_cost_recovery (b) + buildings_cost_recovery (b) + corporate_rate + threshold_top_income_rate (c) + dividends_rate (b)

Country	Overall Rank	Overall Score	Corporate Tax Rank	Individual Taxes Rank	Consumption Taxes Rank	Property Taxes Rank	Cross-Border Tax Rules Rank
Estonia	1	100	2	2	19	1	10
Latvia	2	92.3	1	3	22	5	7
Cyprus	3	92↑	4↓	6↑	12	7	8
New Zealand	4	84.6	31	7	2	9	18
Switzerland	5	84.2	11	9	4	37	1
Lithuania	6	79.7	3	11	28	8	17
Luxembourg	7	79.1	23	24	6	15	5
Czech Republic	8	77.7	9	4	33	6	12
Hungary	9	77.5	5	5	37	24	4
Slovak Republic	10	76.9	16	1	29	2	27
Israel	11	76.8	12	30	10	11	11
Turkey	12	75.2	22	8	17	23	6
Sweden	13	73.5	7	19	24	10	13
Australia	14	72.8	33	16	9	4	34
Netherlands	15	68.7	24	31	18	22	3
Austria	16	68.4	20	26	16	16	16
Canada	17	67.2	27	32	8	26	20
Germany	18	67.2	32	36	14	12	9
United States	19	67	21	18	3	29	36
Norway	20	66.4	14	29	26	17	15
Costa Rica	21	65.5	36	33	7	13	30
Finland	22	65.4	8	28	25	20	22
Slovenia	23	65.4	10	13	31	25	21
Mexico	24	65.2	28	21	13	3	37
Korea	25	63.8	26	39	1	32	32
Japan	26	61.5	35	35	5	27	29
Belgium	27	61.4	18	14	27	30	25
Greece	28	61.1	19	10	35	28	23
Denmark	29	60.5	15	37	21	18	33
Chile	30	58.6	37	25	11	14	39
United Kingdom	31	58.4	29	20	34	35	2
Poland	32	57.6	13	12	38	31	24
Ireland	33	57.5	6	38	36	19	35
Spain	34	56.6	30	23	20	38	19
Iceland	35	56.2	17	22	30	34	28
Portugal	36	54	38	27	23	21	31
France	37	50.5	34	34	32	33	14
Italy	38	47.7	25	17	39	39	26
Colombia	39	46	39	15	15	36	38

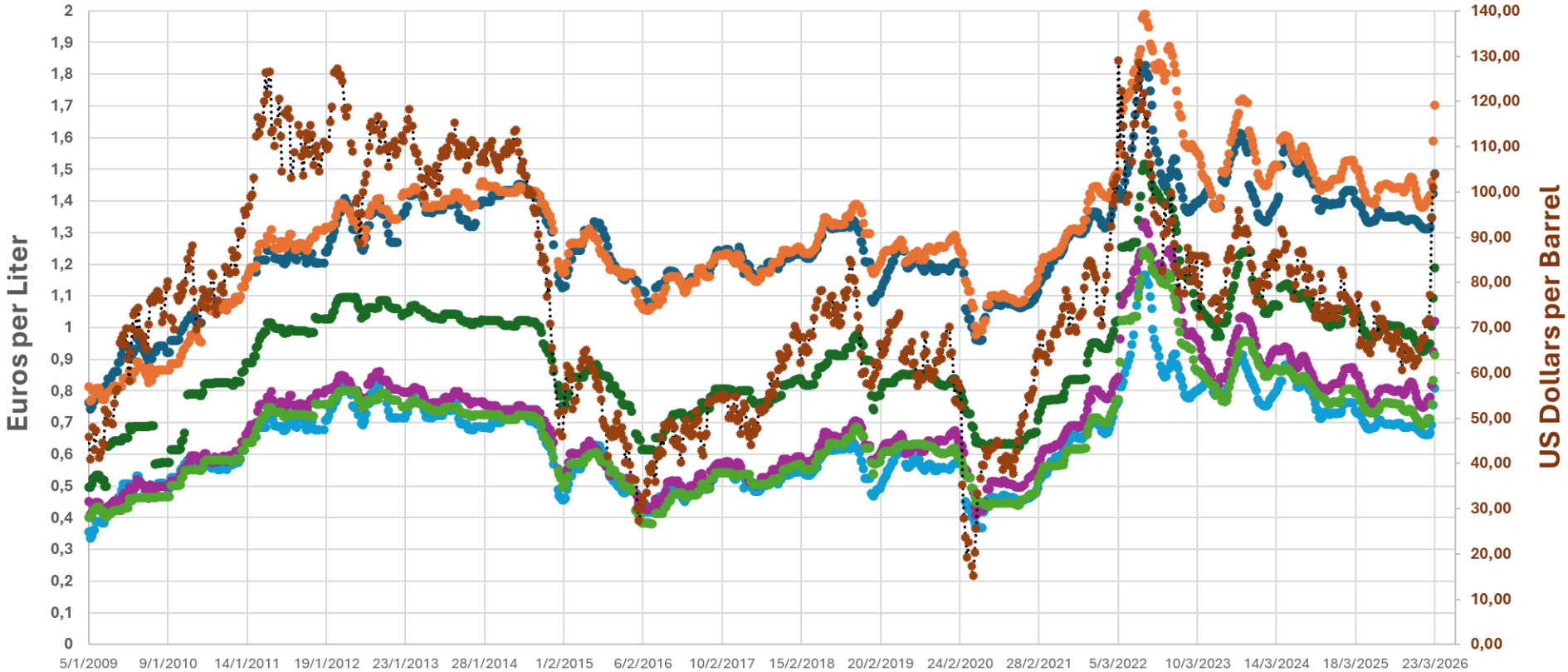


Daily evolution of Brent crude oil spot price & Cyprus fuels average pump prices





Brent crude oil & Cyprus fuels prices (weekly)



Date

- Petrol.tax.yes.EUR.L
- Diesel.tax.yes.EUR.L
- Heating.tax.yes.EUR.L
- Petrol.tax.no.EUR.L
- Diesel.tax.no.EUR.L
- Heating.tax.no.EUR.L
- Brent.crude.USD.bbl