



អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប
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 To Pay Tax Is The Obligation For All Cambodian People And
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Tax Policy and Tax Administration

Responses to COVID-19

By the Royal Government of Cambodia

General Department of Taxation
 Updated on 04 May 2020





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GENERAL DEPARTMENT OF TAXATION
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First Round

- Rescue companies, factories, enterprises and businesses which are affected by the virus so that they can continue their operations

Second Round

- Provide assistance to workers-employees who lose jobs or whose jobs are suspended so that they can afford their livings

Third Round

- Stimulate growth especially on SMEs which are backbone of the economy



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I. First Round (Related to Taxation Measures)

- Letter No.1313 MEF dated 25 February 2020 on the Implementation of Government's emergency intervention measures to support tourism, garments, footwear and bags, and economic growth
- Instruction No.002 MEF dated 25 February 2020 on the Implementation of the Royal Government's decision on tax policy measures to reduce the impacts on hotels, guesthouses and real estates.
 - Exemption of monthly taxes for 4 months from February to May, 2020 for hotel and guesthouses in Siem Reap Province which registered with the General Department of Taxation.
 - Deferral of comprehensive tax audits for the entire 2020 for hotels and guesthouses in Siem Reap Province.
 - Tax waiving on transfer tax for any purchases below 70,000 USD from licensed property developers effective for one year (February 2020 to January 2021).



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I. First Round (Related to Taxation Measures)

- MEF Circular No. 002 on Exemption of the Tax on Seniority Indemnity Payments from 2020 Onwards.
 - Tax Exemption on seniority indemnity payments for before and during 2019 from Cambodian employees working in garment, footwear, textile and other sectors and those who recruit, train, send and supervise Cambodian workers to work abroad.
 - For seniority indemnity payments from 2020 onward, the tax exemption is applicable only to those who receive less than 4,000,000 Riels per year (1,000\$).



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II. Second Round (Related to Taxation Measures)

- Notification approved by Samdech Prime Minister dated 30 March 2020
 - Tax waiving on minimum tax for 3 months from March to May 2020 for Cambodia's airline companies
 - (Non-Tax) Fee deferral of civil aviation fee for 6 months and allow installment payments upon the 6 months
 - CIT waiving for 3 months from March to May 2020 for hotels, guesthouses, restaurants and travel agencies operating in Phnom Penh, Siem Reap, Sihanouk, Kep, Kampot, Bavet and Poipet.



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II. Second Round (Related to Taxation Measures)

- Notification approved by Samdech Prime Minister dated 30 March 2020
 - Hotels, guesthouses, restaurants and travel agencies operating in Phnom Penh, Siem Reap, Sihanouk, Kep, Kampot, Bavet and Poipet must file 2019 tax returns by 31 March 2020, but tax payments are allowed to do monthly installments until November 2020
 - Government contributes 20% to the mandate minimum wage to workers and employee who are working for hotels, guesthouses, restaurants and travel agencies operating in Phnom Penh, Siem Reap, Sihanouk, Kep, Kampot, Bavet and Poipet
 - For VAT, excise and import duties: payments for the tax returns of March, April and May, can be postponed until December 31, 2020, without interest or penalties being charged. If necessary, these provisions can be extended with an additional month.



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II. Second Round (Non-Tax Measures)

- Ministry of Education, Youth and Sport Requests the Temporarily Closure of Gyms
- Ministry of Tourism Letter No. 152 on Temporary Closure of Beer Garden Businesses
- MEF Letter No. 2300 (General Department of Customs and Excise) on Banning Rice Exports
- National Bank of Cambodia Circular on Loan Restructuring during COVID-19 Pandemic
- GDCE Letter No. 0857/20 on Urgent Measures to Control Selected Goods dated 30 March 2020
- Ministry of Health - New Preventive Measures Against Covid-19 dated 31 March 2020



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III. Third Round (Non-Tax Measures)

- MEF on Introduction of SME Co-Financing Scheme
- MEF Decision No. 024 on Establishment of a Task Force to Control Supply and Prices of Strategic Goods During the Fight Against Covid-19
- MEF Decision No. 027 on Establishment of a Task Force to Plan for Budget Policy on Financing and Social Assistance in Controlling the Fight Against Covid-19
- Ministry of Health Instruction on Preventive Measures Against Covid-19 at Barbers, Beauty Shops and Other Related Services



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III. Third Round (Non-Tax Measures)

- Ministry of Education, Youth and Sport Letter No. 1890 on Temporary Suspending all Sports Activities and Exercises which Require Gathering in Public and at Private Sport Clubs
- Royal Government of Cambodia Decision to Terminate the Validity of Directive No. 02 dated 09 April 2020 on the Domestic Travel Restriction with the Aim to Prevent the Spread of COVID-19
- Ministry of Foreign Affairs and International Cooperation Letter on the Extension of the Temporary Suspension of Travel into Cambodia for Foreigners
- National Bank of Cambodia Letter to the Directors of Bank and Financial Institutions



Thank You

