

Cambodia NEWS Brief

April 2021



A periodic summary of new rulings and documents relating to legal, tax and investment developments in Cambodia

Subjects:

1. Deadline extension for March tax returns and payments, and e-document submission system
2. Launch of online platforms for labour and vocational training public services

The following report may be of interest to:

General taxpayers and companies

Deadline extension for March tax returns and payments, and e-document submission system

(Notification No.7175 GDT, 16 April 2021, and Instruction No.7179 GDT, 18 April 2021)

Deadline extension for March 2021

To support the stricter COVID-19 lockdown measures in Phnom Penh and Takhmao City, the General Department of Taxation (GDT) has issued a deadline extension for taxpayers making monthly tax payments and returns. The deadline extensions (Notification No.7175) for March 2021 tax returns are as follows:

1. **15 May 2021** for taxpayers whose businesses are temporarily prohibited in lockdown areas, and
2. **27 April 2021** for taxpayers whose businesses are allowed to operate during the lockdown period, as stated in Article 3 of Decision No. 49 SSR dated 14 April 2021, and for taxpayers whose businesses are not in the lockdown areas.

The lockdowns in Phnom Penh and Takhmao City, Kandal Province, aim to prevent the spread of COVID-19 and are laid out in Decision No.49 SSR, 14 April 2021.

e-document submission system

The GDT has also launched an e-document submission system (EDSS) for medium and large taxpayers following instructions from the government and the Ministry of Economy and Finance. The online system will help to reduce the spread of COVID-19, as well as make it easier for general taxpayers.

Taxpayers, tax agents or the public can use the new EDSS to submit their applications, administrative letters, documents or tax returns to the GDT or Khan-provincial tax branches. This can be done by uploading their scanned documents to the GDT's online system, called e-Tax Service. Small taxpayers, meanwhile, can use the tax declaration program, GDT Tax Prefiling App. For all tax payments, taxpayers must comply with the online payment system named e-Payment.

For further details, please refer to Notification No. 7175 GDT, 16 April 2021, and Instruction No.7179 GDT, 18 April 2021.



Launch of online platforms for labour and vocational training public services

(Notification date 6 January 2021)

In response to requests from the private sector, the Ministry of Labour and Vocational Training (MLVT) has announced that labour and vocational training related public services are now available online. The online platform was launched on 11 January 2021 to make it easier for users to access labour and vocational training related public services.

The new online platforms provided by the MLVT are:

- <https://lacms.mlvt.gov.kh> for labour-related public services
- <https://tvcms.mlvt.gov.kh> for vocational training-related public services, and
- <https://fwcms.mlvt.gov.kh> for foreign workforce-related public services.

During the initial period of implementation, if employers or employees have any difficulty using the system, they can still contact the relevant public service provider directly – either the MLVT, the provincial or municipal Department of Labour and Vocational Training or One Window Service Offices.



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