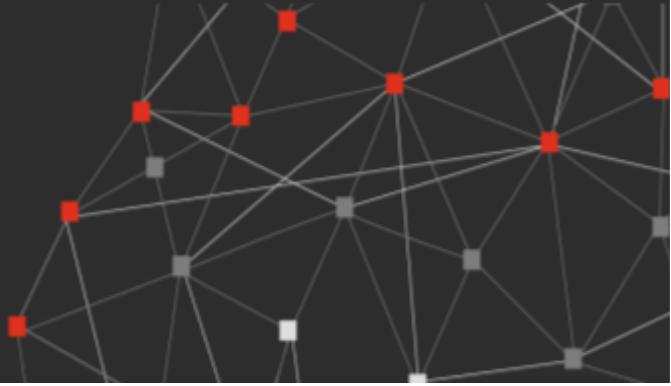


# PwC Tax Insight # 13/2021

## Tax Update

Issued Date: 5 May 2021



## COVID-19 pandemic - extension of deadline for online filing of corporate income tax returns and related information

### The following report may be of interest to:

All clients

### Summary:

The Notification of the Ministry of Finance No.3 was issued on 30 April 2021 to grant non-listed corporate entities and juristic partnerships an extension of the deadline for the online filing and payment of tax for the following tax returns from their respective due dates for filing between May and June 2021 to be 30 June 2021:

- Corporate income tax returns for companies and juristic partnerships (Por Ngor Dor 50) together with the transfer pricing disclosure form, where applicable
- Corporate income tax returns for foundations, associations and mutual funds (Por Ngor Dor 55)

The Notification of the Ministry of Finance No.4 was issued on 30 April 2021 to grant listed companies the same extension of the deadline for the online filing and payment of tax (Por Ngor Dor 50), together with the transfer pricing disclosure form, where applicable. However, in order to qualify for this extension, the following conditions apply:

- The annual general meeting of shareholders for approval of the financial statements, which was originally set to be between 26 and 30 April 2021 is to be postponed by not more than one month from the previous date announced. The postponement is due to the measures to control activities which are at risk of spreading COVID-19.
- The listed companies must inform the Director-General of the Revenue Department of both the original and new dates of the annual general meeting of shareholders via the website of the Revenue Department by 31 May 2021.



### For further information, please contact:

Your regular PwC contact person

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