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Tax and Labour

## 2021 Compliance Alert: Reminder on Key Annual Compliance Matters

As we approach the start of a new year, this Updates provides you a reminder of the key regulatory compliance requirements for the year of 2021 affecting your company. These include the following annual filing requirements in order for your company to be in good legal standing under Cambodian laws.

### 1. **Renewal of Patent Tax Certificate**

It is required that a company pays and renews its Patent Tax Certificate(s) annually by the end of March each year.

### 2. **Filing of Annual Income Tax Return**

A company is required to file an annual income tax return with a tax administration by the end of the third month after the end of the fiscal year, March or any month as approved by the General Department of Taxation, attaching the balance sheet, income statement and other additional information. The tax is due and payable at the time of filing of the return. Please note that even if the company does not earn any income or profit, the company is still required to file NIL declaration.

### 3. **Application for / Extension of Work Permit for Foreign Employee**

According to the Labour Law and related regulations, a work permit is compulsory for foreign employees in order to legally work in Cambodia. A work permit is valid from the date of its issuance until 31 December of that same year and may be extended so long as the extension does not exceed the fixed period in the residency permit/visa of the expatriate in question.

Please review the above and let us know if you would like to proceed with any of the above annual filings.

## Concluding Words

R&T Sok & Heng Law Office would like to thank you for your trust and confidence in our work throughout 2020. We hope to continue our good working cooperation with you for the upcoming new year.

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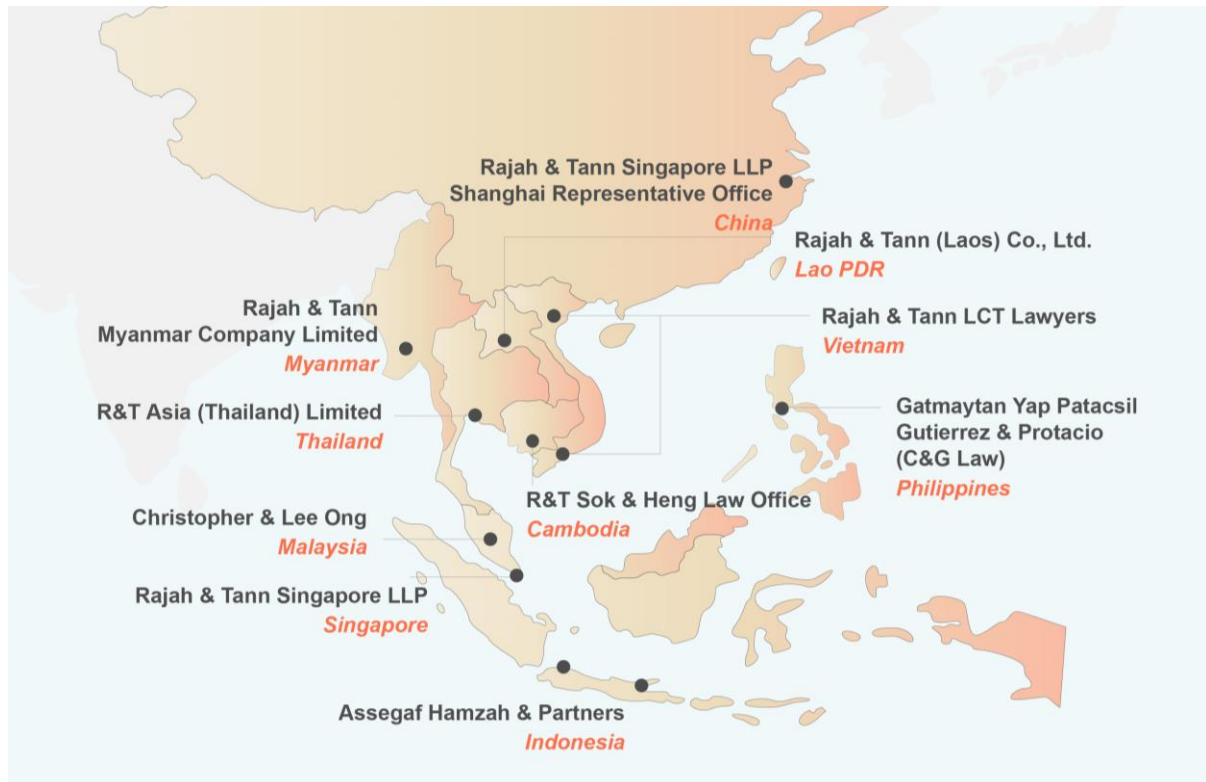
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