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Tax, Labour, Telecom and Commercial

## 2023 Compliance Alert: Reminder on Key Annual Compliance Matters

As we approach the start of a new year, this Client Update provides you a reminder of the key regulatory compliance requirements for the year of 2023 that would affect 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

A company is required to pay and renew 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, meaning by the end of March or any month as approved by the General Department of Taxation ("**GDT**"). The company must attach 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 a NIL declaration.

### 3. Application for / Extension of Work Permit for Foreign Employee(s)

According to the Labour Law and related regulations, foreign employees must obtain a work permit 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.

### 4. Registration for / Renewal of National Domain Name

From **01 January 2023** onwards, as part of the filing of Annual Declaration of Commercial Enterprise, the Ministry of Commerce ("**MOC**") will require all companies to fill in the national domain name (known as "**com.kh**") registered with the Ministry of Post and Telecommunications ("**MPTC**") as one of the company particulars in its declaration. Following the update on such national domain name with the MOC, companies are also required to conduct a tax update to include such national domain name in the GDT system.

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Accordingly, companies which have not registered for the use of national domain name with the MPTC shall register for the same by no later than **31 December 2022** and companies which have already completed the registration shall observe the expiration date and renewal of such registration. Any failure to observe the registration and/or renewal of the national domain name will be subject to pecuniary fines.

The application for registration of a national domain name shall be submitted to the Telecommunications Regulator of Cambodia of the MPTC. Once such registration is approved by the MPTC, it has a one-year validity and is renewable annually.

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 2022. We hope to continue our good working cooperation with you for the upcoming new year.

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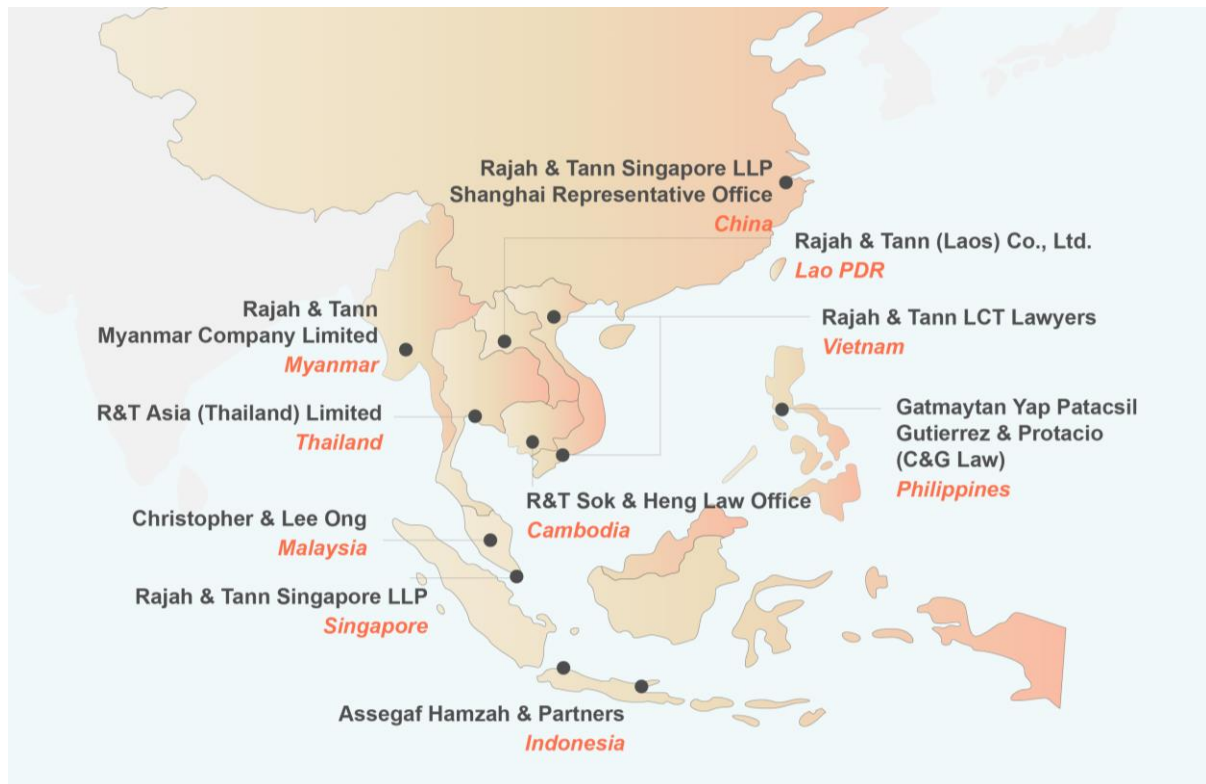
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