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Tax

## Measures to Mitigate the Economic Impact of COVID-19 and Assist in the Recovery of the Tourism Sector

In line with the intention of the Royal Government of Cambodia ("**RGC**") to mitigate the economic impact of COVID-19 and support the recovery of the tourism sector, the RGC issued press release No. 01 dated 30 January 2023 ("**Press Release 01**") providing three key relief measures.

This Update provides a summary of the key relief measures.

### **Exemption from Monthly Tax Payments**

Hotels and guesthouses as well as travel agent companies that are registered with the General Department of Taxation and operate in Siem Reap province are exempted from paying their monthly tax, except for value added tax ("**VAT**"), for three months from January 2023 to March 2023.

Taxpayers which are entitled to this tax payment exemption are still required to complete and submit their monthly tax returns and continue to use the online system to manage their VAT (E-VAT) every month during the tax break.

### **Freezing of Tax Liabilities and Non-Imposition of Penalties**

The RGC will continue to freeze the tax liabilities of taxpayers in the tourism sector up to the end of 2019, and will not impose penalties in 2023.

### **Skills Development Training for Staff**

Taxpayers in the tourism sector are encouraged to offer skills development training to their staff. They may seek funding from the Skills Development Fund in the provision of such training.

If you have any queries on the above, please feel free to contact our team members below who will be happy to assist.

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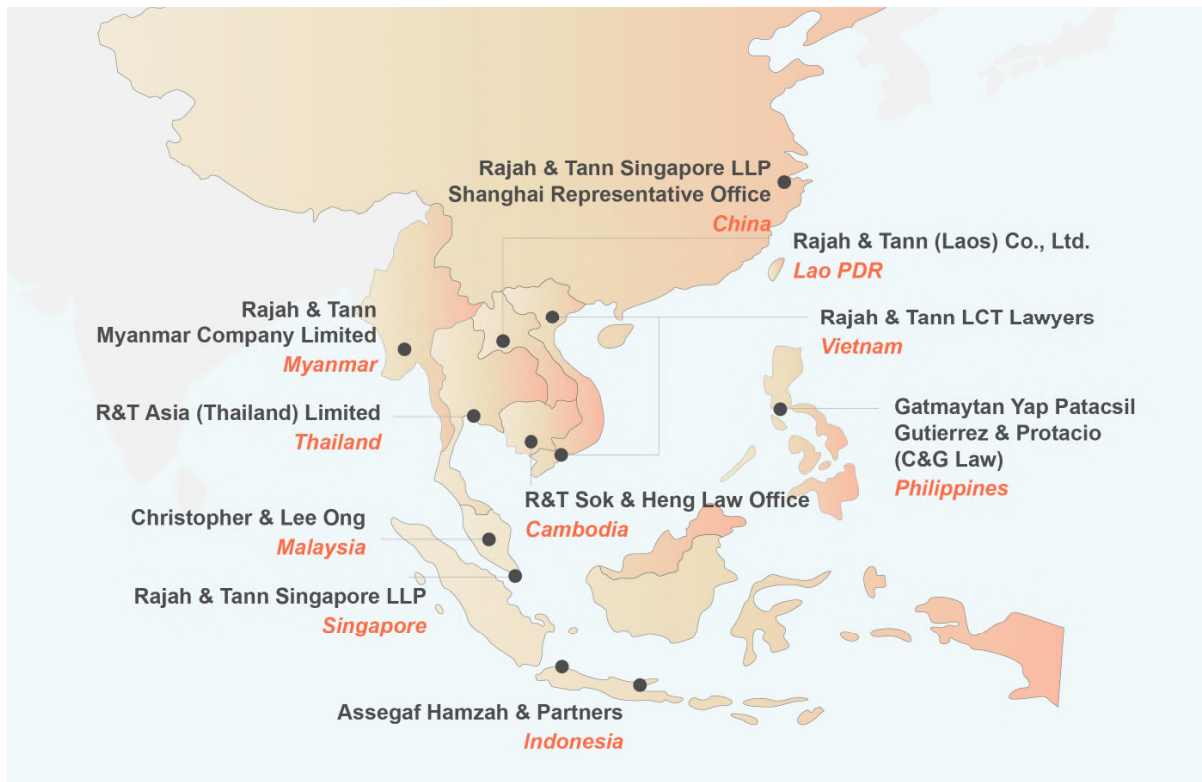
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