

(Unofficial translation)

## Ministry of the Interior and Safety (MOIS):

## **Local Tax Support in Regard to COVID-19**

- Ministry of the Interior and Safety (MOIS) has announced to support for local taxes to the taxpayers in means of extending, deferring, and waiving local taxes.
  - To support this program, MOIS has asked government branches to plan for the local tax support programs.
- The local tax support program is applicable for medical, travel, performance, distribution, accommodation, and restaurant businesses which are experiencing huge revenue fall down from COVID-19.
  - Registration, local income tax, resident taxes can be extended to 6 to 12 months without security.
  - o For the entities which cannot afford to pay local taxes, they can also extend the payment of the local taxes to 6 to 12 months without security.
  - If the economic challenge from COVID-19 continues, local taxes can be waived after being voted by the local commission.
  - For the entities which are experiencing financial damage from COVID-19, tax investigations are in plan to be waived or deferred.
- If the entities are not in condition to report by themselves, the heads of local government branches are in plan to make decision to support the entities.
- MOIS announced that they will do their best to support the residents undertaking damages from COVID-19 both administratively and financially.