



## Cambodia tax alert

### Deadline extension to 30 April 2017

To respond to a number of taxpayer's requests for the extension of deadline, the General Department of Taxation (GDT) has issued a notification No.5517 on 31 March 2017 to lengthen the due date for filing and payment as follows:

1. Submission and payment of 2016 TOP return shall delay until **30 April 2017**.
2. Waiver of penalty and interest on voluntary amendment of tax returns for a minimum of three-year period shall delay until **30 April 2017**.
3. Submission of external audit report shall delay until **30 June 2017**.

Should you have any questions, please contact us our tax director, Ms Kimsroy CHHIV, via [kchhiv@deloitte.com](mailto:kchhiv@deloitte.com).

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