



Cambodia Tax Alert

Documentation of deductible expenditure for enterprises receiving supplies from certain farmers

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation (GDT) issued Instruction No. 44611 on 18 December 2023 listing the documentary evidence that enterprises receiving supplies from farmers must have for their expenses to be deductible for Tax on Income purposes. The guidance applies to transactions with farmers that do not participate in the self-declaration regime. The instruction provides as follows:

1. For all transactions with farmers without proper invoices, the enterprise must have the supplier's ID card number, name, and phone number, but the supplier's ID card number is not required for occasional transactions in an amount that is less than KHR 200,000.
2. The enterprise must then enter the purchase data, including the date, expense voucher number, and expense amount, as well as the supplier's ID card number, name, and phone number in the GDT's e-Filing system. For occasional expenses under KHR 200,000, the enterprise must only enter the expense voucher number and the supplier's phone number.
3. For tax compliance verification, the enterprise must have auditable internal management documents for all relevant transactions, such as contracts, purchase orders, delivery and receipt documents, payment

receipts, inventory documents, expenditure vouchers, bank statement expenditure vouchers, farmers' ID card numbers, and transaction amounts and dates recorded in the accounting record.

Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

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