



Cambodia tax alert

New filing date for monthly tax returns to be 20th of the following month

The General Tax Department of Taxation (GDT) has issued a notification 931 dated 16 January 2017 to reconfirm the Prakas MEF 1539 dated 23 December 2016 on a new tax filing and payment deadline being 20th of the following month.

The effective date of new Prakas and notification shall be from the December 2016 tax return onward which is due on 20 January 2017.

Previously as stated in the Law on Taxation (LOT) and subsequent notification, the due date for tax filing and payment were 15th of following month except the VAT return which was due on 20th of the following month.

In facing challenging administration work and resource allocation, the GDT and MEF has decided to move the tax deadline to align all monthly taxes as below.

1. Prepayment of Tax on Profit
2. Tax on Salary and Tax on Fringe Benefit
3. Withholding Tax
4. Value Added Tax
5. Accommodation Tax
6. Specific Tax
7. Public Lighting Tax

As such, failing to file and pay the tax on time shall be subject to penalty and interest as stated in article 128, 133 and 136 of LOT.

Should you have any questions, please contact our tax director, Ms Kimsroy CHHIV, via kchhiv@deloitte.com.

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