



## Cambodia Tax Alert

### Procedure to amend Tax on Income (TOI) returns via e-filing system

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The General Department of Taxation (GDT) of Cambodia's Ministry of Economy and Finance issued Instruction No. 14684 on 12 May 2023 explaining the procedure for filing amended TOI returns via the GDT's e-filing system and next steps for taxpayers once an amendment request has been approved or rejected.

Based on Instruction No. 14684, the procedure is as follows:

1. **Application process and amendment of TOI returns:** Taxpayers with an existing account should log in to their account on the GDT’s Tax on Income—TOI E-Filing system; otherwise, they should create a new account. Once in the system, taxpayers should search the entity and the TOI year for which the return is to be amended and select “Request to amend tax return.” Then, they should amend the relevant information and click “save.”

2. **GDT’s response:** The GDT will respond to taxpayers via the TOI e-filing system as follows:

- **Approval:** In case the GDT approves a taxpayer’s application to amend a TOI return, the next step will depend on the taxpayer’s tax situation:

- If additional tax is payable, the taxpayer will have to make a tax payment within seven days after amending the TOI return. Then, the taxpayer will be able to print a payment receipt via the e-filing system.

- If the taxpayer has a TOI credit carried forward, the taxpayer should download the GDT letter approving the amended TOI return and use the TOI credit carried forward in the following years to the extent possible. Note that taxpayers are only allowed to use a TOI credit carried forward from an amended TOI return after the GDT has approved the return.

- If the amendment has no impact on the TOI liability, the GDT will issue a response to the taxpayer accordingly.

- **Rejection:** In case the GDT rejects a taxpayer’s application to amend a TOI return, the GDT will issue a rejection letter providing its reasons for the rejection. Then, the taxpayer will be allowed to re-submit the application.

## Contacts

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



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