



Cambodia Tax Alert

Special tax audit unit established within General Department of Taxation

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodian government issued Sub-decree No. 160 on 16 July 2024 to establish a special tax audit unit within the General Department of Taxation (GDT) aimed at accelerating the tax audit process, outlining its roles and responsibilities. The unit will:

- Manage and conduct tax audits;
- Review documents and perform risk analysis to conduct one-time comprehensive tax audits;
- Prepare a special tax audit plan annually;
- Perform tax audits as requested by enterprises;
- Perform work in accordance with the tax laws and regulations;
- Notify enterprises about the reasons for being selected for a tax audit;
- Prepare monthly, quarterly, semi-annual, and annual reports; and
- Perform other work assigned by the GDT.

The enterprises to be transferred under the special tax audit unit's authority may include those that have received a Gold Tax Compliance Certificate (GTCC) as well as others.

The special tax audit unit may also request that the GDT review and resolve outstanding tax audit cases by working with the relevant tax unit for those enterprises under its authority.

The purpose of the new unit's formation is to accelerate the tax audit process and to focus on audits of multinational companies, large enterprises, those with complex structures, and recipients of the GTCC.

Contacts

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

Kimsroy Chhiv
Tax Partner
Deloitte Cambodia

+855 23 963 701
kchhiv@deloitte.com

Vuthy Sreng
Tax Director
Deloitte Cambodia

+855 23 963 729
vsreng@deloitte.com



Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Tax@hand

Latest global and regional tax news, information, and resources.

Get in touch



Deloitte Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2024 Deloitte (Cambodia) Co., Ltd.