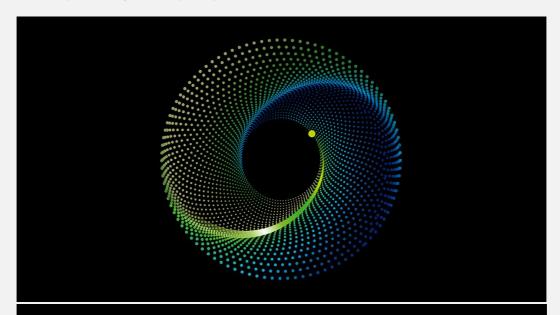
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Cambodia | Tax and Legal Services | 31 July 2024



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.

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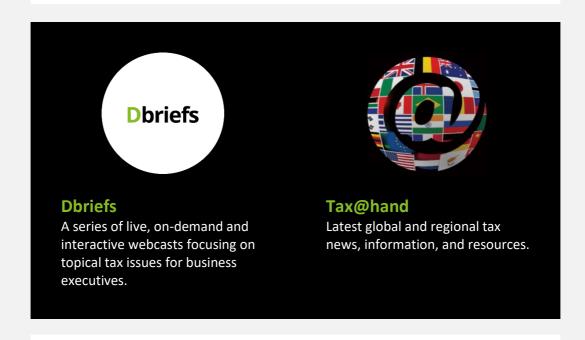
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