



Cambodia tax alert

Amendment on Classification of Taxpayers under Self-declaration Regime

Ministry of Economy and Finance issued a Prakas No. 025 MEF.PrK.GDT dated 24 January 2018 on amendment on classification of taxpayers under self-declaration regime which superseded previous Prakas No.1819MEF.PrK. Its main purpose is to manage and collect all types of taxes of self-declaration taxpayers in Cambodia effectively, transparently and equitably in accordance with economic growth in Kingdom of Cambodia.

Below are the key update is indicated in **red** for your reference:

Types of taxpayer	Level of turnover or legal form	Amended level of turnover or legal form
Small	<ul style="list-style-type: none"> From KHR250 million (~USD62.5K) to KHR700 million (~USD175K) Join in bidding, price consulting or price surveying in supplying goods and services 	<ul style="list-style-type: none"> From KHR250 million (~USD62.5K) to KHR700 million (~USD175K) or Join in bidding, price consulting or price surveying in supplying goods and services
Medium	<ul style="list-style-type: none"> From KHR700 million (~USD175K) to KHR2,000 million (~USD500K) Registered legal entity Sub-national institution, association and non-governmental organization 	<ul style="list-style-type: none"> From KHR700 million (~USD175K) to KHR4,000 million (~USD1M) Registered legal entity, representative office National and sub-national institution, association and non-governmental organization, or Foreign diplomatic and consular mission, international organization and other government's technical cooperation agencies
Large	<ul style="list-style-type: none"> More than KHR2,000 million (~USD500K) Foreign Branch Qualified Investment Project Governmental Institution, foreign diplomatic and 	<ul style="list-style-type: none"> More than KHR4,000 million (~USD1M) Subsidiary of a multinational company, Foreign Branch or

consular mission,
international organization
and other government's
technical cooperation
agencies

• Qualified Investment
Project ("QIP")

For the purpose of this Prakas, the term "Turnover" is defined to be taxable value of goods and/or services which is part of business activity of the enterprise.

Also, please note that the amendment would impact to the payment of patent tax for 2018 onwards as there is a change of the above threshold. We believe that the tax authority will issue a new regulation on the instruction on payment and filing of patent tax return. We will keep you posted and update you accordingly.

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

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