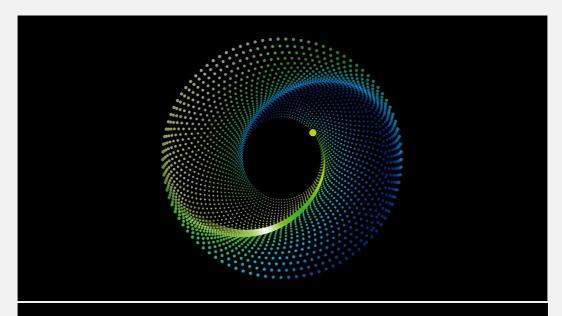
Deloitte.



Cambodia | Tax and Legal Services | 23 October 2024



Cambodia Tax Alert

GDT outlines procedure to apply for permanent business cessation

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation (GDT) issued Instruction No. 32775 on 17 September 2024 outlining the procedure for permanent business cessation. Taxpayers can choose one of the following options:

- Option 1: Online submission via the GDT's website
- Option 2: Submission to the GDT's tax administration of a business cessation application form (Form 103) with relevant required documents attached.

To request a business cessation, taxpayers must prepare final accounting records and submit monthly tax and annual tax on income returns up to the cessation date. The GDT will then issue a notice to conduct a tax audit.

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.