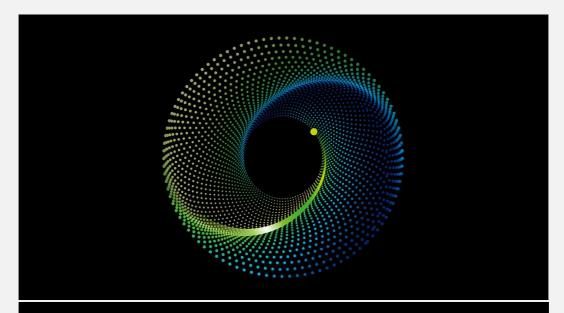
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Cambodia | Tax and Advisory Services | 6 December 2023



Cambodia Tax Alert

Accounting and Auditing Regulator provides incentives for all enterprises

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

Cambodia's Accounting and Auditing Regulator (ACAR) issued Notification No. 033/23 on 7 November 2023 stating that, effective 7 November 2023, ACAR will provide the following incentives for all enterprises, regardless of whether they meet the criteria to have their financial statements (FS) audited by an independent external auditor:

- Enterprises that do not meet the criteria to have their FS audited by an independent external auditor and have not yet fulfilled their obligation to submit FS to ACAR for 2021 and 2022 may continue to file their annual FS through ACAR's e-filing system through 29 February 2024.
- Enterprises that do not yet have a financial reporting identification (FIN) number issued by ACAR must submit a request online by 15 January 2024.
- 3. Any enterprise that has received a penalty letter from ACAR but had not yet settled the penalty by 7 November 2023 (the date of the notification) may submit an objection letter to ACAR by 31 December 2023 by attaching proper supporting evidence confirming the completion of its obligations.

Contacts

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

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