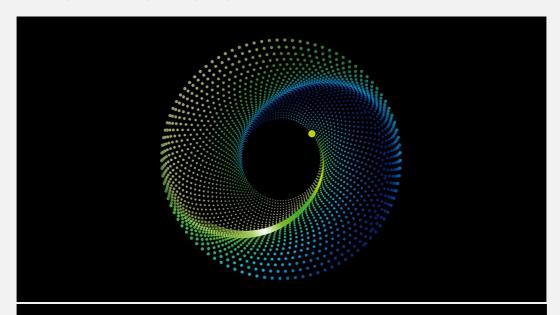
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Cambodia | Tax and Advisory Services | 3 May 2024



# Cambodia Tax Alert

Guidelines for small enterprises changing status to medium-sized or large taxpayers

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation (GDT) issued Instruction No. 16118 GDT on 19 May 2023 to provide tax compliance guidelines for enterprises to change their small-sized taxpayers status to be medium-sized or large-sized taxpayers.

To meet its tax compliance obligations, such an enterprise:

- Shall be exempted from the Patent Tax in the same year if having already paid under small taxpayer;
- Must stop filing small taxpayer tax returns and file its tax returns as a medium-sized or large taxpayer;
- Must submit a list of its fixed assets in the first month; and
- Must declare its remaining inventory in the first month.

### **Contacts**

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

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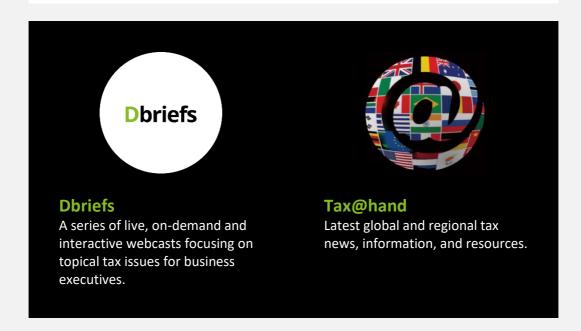
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