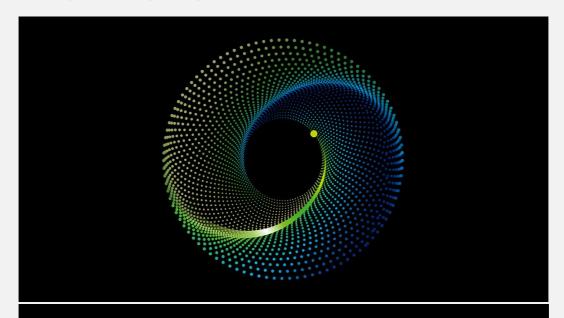
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Cambodia | Tax and Advisory Services | 22 December 2023



Cambodia Tax Alert

Implementation date of GDT letters and notifications

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

On 8 December 2023, Cambodia's General Department of Taxation (GDT) issued Notification No. 43279, informing taxpayers about the implementation date of GDT letters and notifications. The key points are as follows:

- Regardless of the date specified in the letter, the implementation date is the date the letter is delivered.
- The letter is deemed to be delivered to the taxpayer on the date the taxpayer receives it or, in the case of a registered letter sent from a post office to the taxpayer's official address, the date stamped by the post office.

Contacts

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

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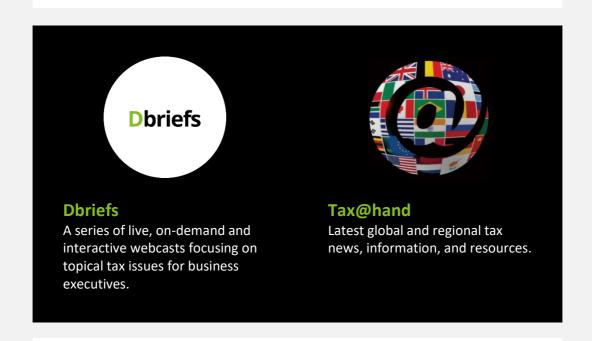
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