



Tax Alert: Implementation of tax service agent licence effective from 1 January 2017

43 firms were legally approved

From 1 January 2017 onward, any person or firm who are providing tax-related services to clients shall hold a tax agent services license approved by the General Department of Taxation (GDT) as stated on the Prakas 455 on professional tax service agent, dated 12 January 2013 issued by the Ministry of Economy and Finance (MEF) and notification of implantation 17509 dated 18 October 2016 issued by the GDT

Moreover, in case the client outsourced the tax-related services to a person or firm who do not have an approved tax service agent license shall be liable for a fine of KHR5,000,000 (five million Riels)

The purpose of the Prakas 455 and notification 17509 were to enforce tax collection and legalise the tax agent license in order to improve the level of compliance.

As at 1 November 2016, there are 43 firms which have been granted the professional tax agent license from the GDT. Please refer to below link for the names of the 43 firms.

http://tax.gov.kh/files/17509GDT_20161018.pdf

Should you have any questions, please contact us via kchhiv@deloitte.com.

Best regards,
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