



Cambodia Tax Alert

GDT e-Administration app created to submit administrative letters

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. 11936 GDT on 21 March 2024 to inform taxpayers that it has created a “GDT e-Administration” app to replace the e-Documents Submission System, effective immediately. Taxpayers will still have the option to submit administrative letters directly to the GDT or the provincial Khan tax branches.

Types of applications, administrative letters, and other documents that may be submitted through the GDT e-Administration app

Taxpayers may use the app to submit applications to:

- Update an enterprise’s information;
- Pay stamp duty on the transfer of ownership or possession of real estate;
- Object to a tax reassessment;
- Make installment tax payments;
- Request a certificate or other approval letter;
- Request administrative letters and other documents;
- Etc.

Other applications (e.g., for amending monthly and annual tax returns; requesting a tax service agent license; obtaining a certificate of proper

accounting, a tax compliance certificate, or a residency certificate; reporting the temporary suspension of business activities or the reopening of a business; requesting a reduced tax rate under a tax treaty) will have to be submitted through the GDT's separate system, not the GDT e-Administration app.

Application process

- Step 1: Download the GDT e-Administration app and set it up on your computer (not a mobile device).
- Step 2: Use your existing user account or create one if you do not have one.
- Step 3: Select the type of applicant (i.e., taxpayer, tax service agent, or enterprise representative), then enter the necessary information and upload the documents required.
- Step 4: Click on "Create New Administrative Letter," then enter the applicant's information, the subject of the letter, and the summary content, and select the recipient.
- Step 5: Attach the administrative letter and other documents in PDF format, check the information entered and the attachments again, then click to send the letter to the GDT; you may print the document submission acknowledgement letter to track the document.

Check and track the application

- Method 1: Open the GDT e-Administration app and click on "Request Application Letter List," then enter the barcode number or subject of the letter to be searched.
- Method 2: Open the GDT Check & Track mobile app, use the "Tracking" function, and scan the QR code on the document submission acknowledgement letter that you have printed out.

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



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.