



## 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.

**Kimsroy Chhiv**  
Tax Partner  
Deloitte Cambodia

+855 23 963 701  
[kchhiv@deloitte.com](mailto:kchhiv@deloitte.com)

**Vuthy Sreng**  
Tax Director  
Deloitte Cambodia

+855 23 963 729  
[vsreng@deloitte.com](mailto:vsreng@deloitte.com)



### Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



### 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](http://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.