



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.

Kimsroy Chhiv
Tax Partner
Deloitte Cambodia

Vuthy Sreng
Tax Director
Deloitte Cambodia

+855 23 963 701
kchiv@deloitte.com

+855 23 963 729
vsreng@deloitte.com

Rotanak Phay
Tax Director
Deloitte Cambodia

+855 23 963 711
rphay@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 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.

© 2023 Deloitte (Cambodia) Co., Ltd.