



Cambodia tax alert

2017 Patent Tax filing and payment obligation

The General Department of Taxation has reminded and updated all registered taxpayers on their obligation to submit and remit Patent Tax for 2017 as follows:

1. All taxpayers including those who have not completed the tax registration update shall be obliged to submit a Patent Tax return and make tax payment from **1 January to 31 March 2017**.
2. Taxpayers shall remit Patent Tax payment at the following places:
 - Large Tax Department *and* provincial/municipal tax branches where it is located; or
 - Any local branches of Canadia Bank Plc or Acleda Bank Plc within the country
3. Taxpayers who have completed the tax registration update and received the tax identification card are not required to complete and submit the Patent tax return.
4. Taxpayers who have a branch, warehouse, factory and workshop with only one business activity within the same city or province shall only pay for a Patent Tax certificate.

Taxpayers who have multiple businesses located in different cities or provinces shall pay Patent Tax altogether at Large Tax Department, provincial/municipal tax branches, Acleda Bank Plc branches or Canadia Bank Plc branches by separated accounts number of each provincial/municipal tax branches and Large Tax Department in which businesses are located.

5. For taxpayers who have not performed the tax registration update and have not yet registered, they shall fill Patent Tax form PR 008 to request for Patent Tax payment. Following that, they are required to do the tax registration update at Large Tax Department, provincial/municipal tax branches or tax registration agent of General Department of Taxation at the 6th floor of National Tax School in order to receive Patent Tax certificate for 2017.
6. Taxpayers with various business activities shall make Patent Tax payment differently based on business activity. Supplementary business activities are considered as one type of business activity.
7. Patent Tax is determined for taxpayers in current list of tax update registration as follows:
 - A. Large taxpayer:
 - who has turnover KHR10,000,000,000 (~USD2.5 million) or less shall pay Patent Tax of KHR3,000,000 (~USD750)
 - who has turnover more than KHR10,000,000,000 shall pay Patent Tax of KHR5,000,000 (~USD1,250)

Large taxpayer who has branch, warehouse, factory, workshop for only one business activity located in different city/province shall pay Patent Tax of KHR3,000,000 (~USD750).
 - B. Medium taxpayer shall pay Patent Tax of KHR1,200,000 (~USD300).
 - C. Small taxpayer shall pay Patent Tax of KHR400,000 (~USD100).
8. Taxpayers shall display a valid Patent Tax certificate at their business location. The Patent Tax certificate is only valid for taxpayer whose name is Patent Tax.
9. Taxpayers are required to pay Patent Tax accurately within the stipulated deadline. In the event of late tax payment, turnover fraud for tax evasion or forging Patent Tax certificate, taxpayers will be imposed penalties in accordance with the Law on Taxation and tax regulations.

Should you have any questions, please contact us our tax director, Ms Kimsroy CHHIV, via kchhiv@deloitte.com.

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