



Cambodia Tax Alert

Notification issued on filing of annual Tax on Income return for tax year 2023

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation issued Notification No. 2284 GDT on 15 January 2024 to inform self-declaration taxpayers about their obligation to file their Tax on Income (TOI) return and pay the TOI for tax year 2023, as follows:

1. Enterprises must file their annual TOI return online via www.tax.gov.kh/km/e-service by 31 March 2024.
2. Enterprises allowed to use a tax year other than the calendar year must file the annual TOI return and pay the tax no later than three months after the end of the tax year.
3. Enterprises with branches must file a combined annual TOI return summarizing the total results of the primary company and all the branches, and listing and uploading into the system the income, expenses, and non-current assets of each branch under “Branches.”
4. Employees or tax agents in charge of filing monthly and annual tax returns on behalf of taxpayers must upload into the system the employee ID card (in the case of employees) or an authorization letter from the taxpayer (in the case of tax agents).

5. All enterprises that are required to file and pay annual TOI must upload a balance sheet, a profit and loss statement, and any necessary additional information.

Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

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