



Cambodia Tax Alert

Instructions on how to e-file annual audited financial statements

Greetings from your Tax & Legal team at Deloitte Cambodia. We hope that you and your loved ones are staying safe and healthy despite these challenging times. As we navigate ourselves through this trying period, we are committed to giving you the support you need.

We are pleased to update you on the following:

Instructions on how to e-file annual audited financial statements

Cambodia's Accounting and Auditing Regulator (ACAR) issued instructions on 6 July 2021 explaining how to e-file annual audited financial statements via its e-filing system (Instruction No. 009). The instructions apply to audited financial statements for the fiscal year ended 2020 or later for enterprises that satisfy the statutory audit requirements.

In addition, the ACAR extended the deadline to submit the 2020 audited financial statements from 15 July 2021 to 30 July 2021, based on Notification No. 237 that was issued on 13 July 2021.

Enterprises should follow these e-filing procedures:

- **Stage 1—Account creation:** Visit [ACAR's website](#) to create an account, following relevant instructions and requirements.
- **Stage 2—Request for financial reporting identification number:** Upon completion of Stage 1, request a financial reporting identification number, following relevant instructions and requirements.

- **Stage 3—Submission of the financial statements:**

- **Step 1:** After receiving a financial reporting identification number, complete the required financial information in each box of the e-filing system.
- **Step 2:** Upon completion of Step 1, upload (i) a full set of audited financial statements, (ii) the independent auditor’s report, and (iii) the management report (i.e., statement of the Board of Directors).
- **Step 3:** Pay the official fee of KHR 300,000 (approximately US\$75) via the e-payment process or payment at authorized banks (based on additional guidance No. 0015 dated 26 July 2021); a payment receipt and confirmation that the financial statements have been submitted will be issued automatically.

Failure to meet the filing requirement will result in a penalty in accordance with Sub-Decree No. 79 dated 1 June 2020.

Contacts

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

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