



Cambodia Tax Alert

GDT outlines procedure to apply for permanent business cessation

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation (GDT) issued Instruction No. 32775 on 17 September 2024 outlining the procedure for permanent business cessation. Taxpayers can choose one of the following options:

- **Option 1:** Online submission via the GDT's website
- **Option 2:** Submission to the GDT's tax administration of a business cessation application form (Form 103) with relevant required documents attached.

To request a business cessation, taxpayers must prepare final accounting records and submit monthly tax and annual tax on income returns up to the cessation date. The GDT will then issue a notice to conduct a tax audit.

Contacts

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

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