



Cambodia Tax Alert

E-Invoicing System officially launched

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia Ministry of Economy and Finance (MEF) issued Prakas No. 075 regarding on 22 January 2025 (“Prakas”) to announce the official launch of the Cambodia E-Invoicing System, which serves as a central system for managing, identifying, and validating electronic invoices between sellers and buyers.

The MEF’s General Department of Digital Economy will manage, operate, monitor, and oversee the system.

Members of the E-Invoicing System are divided into two categories:

- **User:** The seller or service provider and the buyer or recipient. The seller or service provider is the creator and sender of the e-invoice, while the buyer or recipient is the receiver of the e-invoice.
- **System provider:** Company or institution that supplies the information technology system.

The criteria for companies to be registered in the e-invoicing platform will be defined in appendix 2 of the Prakas, which is not yet available to the public.

Deloitte Cambodia’s comments

The E-Invoicing System can maintain digital records for 10 years and can be used only by the public sector and companies already registered as system members. It is currently unclear when the system will be rolled out to private

sector companies, as mentioned in our previous [tax alert](#). Thus, private sector entities should continue to monitor updates on e-invoicing developments.

Contacts

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

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