



Cambodia Tax Alert

Obligation to submit 2024 financial statements to Accounting and Auditing Regulator

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia Accounting and Auditing Regulator (ACAR) issued Notification No. 065-24 on 25 December 2024 to inform enterprises and not-for-profit organizations of their obligations to submit financial statements (FS) for 2024 in accordance with accounting standards, as follows:

- **Enterprises and organizations not subject to independent audit** must submit their FS to ACAR no later than 20 April 2025. For enterprises and organizations with account closing dates other than 31 December, the deadline for submission is three months and 20 days following their accounting period end.
- **Enterprises and organizations subject to independent audit** must submit their audited FS to ACAR no later than 20 July 2025. For enterprises and organizations with account closing dates other than 31 December, the deadline for submission is six months and 20 days following their accounting period end.

Contacts

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

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