



Cambodia Tax Alert

KHR bank account needed to request VAT refunds

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 Instruction No. 030 on 24 December 2024 to inform medium and large tax taxpayers, including foreign diplomats and consulates, international organizations, and other governmental technical cooperation agencies of their obligations if they need to request a VAT refund. Specifically, they must:

- Have a KHR bank account registered in the data management system of the Cambodia General Department of Taxation (GDT); or
- Open a KHR bank account if they do not already have one and update their information with the GDT.

Foreign diplomats and consulates, international organizations, and other governmental technical cooperation agencies that do not have a KHR bank account yet could still receive a VAT refund payment until 31 December 2024.

Contacts

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

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