



Cambodia Tax Alert

Taxpayers reminded to file annual Tax on Income return for tax year 2024

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 Notification No. 339 on 6 January 2025 to inform taxpayers about their obligation to file their 2024 Tax on Income (TOI) return and pay their 2024 TOI, as follows:

- Enterprises must file their annual TOI return online no later than 31 March 2025.
- Enterprises allowed to use a tax year other than the calendar year must file their annual TOI return and pay the TOI no later than three months after their tax year end.
- Enterprises with branches must file a combined annual TOI return and declare the income and expense accounts, and list the non-current assets, of each branch.
- Employees or tax agents filing tax returns on behalf of taxpayers must upload into the GDT's system the employment ID card of the company employee (in the case of employees) or an authorization letter from the taxpayer (in the case of tax agents).
- All enterprises required to file an annual TOI return and pay TOI also must upload their balance sheet, profit and loss statement, and any necessary additional information.

Contacts

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

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