

Delay of E-Filing Implementation (Notification No. 22081 GDT, dated 22 September 2020)

In response to requests from the private sector on postponement of E-Filing, in order to get ready to file monthly tax returns (MTR) using the online system, the General Department of Taxation (GDT) has issued Notification No. 22081 GDT, dated 22 September 2020. The Notification, the Delay of Due Date for Implementation of Monthly Tax Declaration Online (E-Filing), has delayed the introduction of the system until the end of the year. It will be implemented from 1 January 2021.

During this period, taxpayers who are not ready can file MTR using the existing MTR form and continue to use Online-VAT Refund and Online-VAT Credit in accordance with the Instruction No. 001 MEF dated 9 January 2019. However, for taxpayers who have already started to use the E-Filing system for their monthly tax return submission, they can continue to do so as normal.

Our comments

This delay should give taxpayers enough time to prepare and file the January 2021 MTR through E-Filing.

As a committed tax advisor to our clients, we welcome any opportunity to discuss the relevance of the above matters to your business.

Contact us

KPMG Cambodia Ltd.

KPMG in Cambodia and Vietnam is one of the leading professional services firms, with over 1,700 staff working from our offices in Phnom Penh, Hanoi, Ho Chi Minh City and Da Nang. We work with our colleagues across Asia and around the world to provide a broad range of services.

Please contact us if you have any questions:

Phnom Penh

PO Box 2352
4th Floor, Delano Center
No.144, Street 169, Sangkat Veal Vong,
Khan 7 Makara, Phnom Penh,
Kingdom of Cambodia

T: +855 23 216 899
F: +855 23 216 405
E: kpmg@kpmg.com.kh

Michael Gordon

Senior Advisor,
Partner
T: +855 23 216 899(ext.7222)
E: mgordon@kpmg.com.kh

Ngoun Socheata

Director
T: +855 23 216 899 (ext.7217)
E: nsocheata@kpmg.com.kh

Tan Mona

Partner
T: +855 23 216 899 (ext.7221)
E: tmona@kpmg.com.kh

Song Kunthol

Director
T: +855 23 216 899 (ext. 7207)
E: skunthol@kpmg.com.kh

So Dary

Partner
T: +855 23 216 899 (ext. 7277)
E: daryso@kpmg.com.kh

Follow us on:

© 2020 KPMG Cambodia Ltd., a Cambodian limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.