

Technical Update

July 2022



Enterprise Visit in Phnom Penh

(Instruction no. 16403. GDT dated 19 July 2022)

From 25 July 2022 onward, the General Department of Taxation (GDT) has advised it will conduct site visit investigations for enterprises carrying out business activities in Phnom Penh. These investigations will allow the GDT to provide easier tax registration service on-site at the taxpayer’s actual location by collecting business information (e.g., tax and business registrations, enterprise owner identity, business activity, etc.) from the enterprise, to improve business environment investment, fair competition in the market, and strengthen the voluntary tax compliance in Cambodia.

Taxpayers are advised to prepare copies of the following documents for the said visits:

Taxpayers	Required Documents
Registered taxpayers	<ul style="list-style-type: none"> • Latest Patent Tax; or • Tax registration certificate; or • Tax registration card; or • Tax payment receipt; or • Branch certificate (in the case of a Branch)
Non-registered taxpayers	<ul style="list-style-type: none"> • Cambodian ID or passport of the enterprise owner or representative • Letter of registration certification or business permit from relevant department or ministry or institution

Our comments

This operation is one of the recent initiatives conducted by the GDT to ensure proper tax compliance of enterprises conducting business activities in Cambodia. Starting off by obtaining proper tax registration with the GDT. With this, the GDT would be able to monitor tax compliance of these unregistered businesses moving forward, and this will also encourage other businesses to voluntarily obtain business/tax registrations as required under the laws and regulations in force in Cambodia.

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

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