

Annual Tax, Accounting, Labor, and Regulatory Compliance Reminders

Taxpayers must ensure to full compliance with its obligations to avoid any risks, and hefty penalties imposed by the concerned government agency and/or regulators



2024-2025 Tax Compliance Reminders

We present below the urgent deadlines of tax compliance obligations in Cambodia for the first 6 months of 2025.



Taxpayers must E-file/pay the monthly tax declaration to the GDT on or before the 25th of the following month



31 March

Businesses must renew their Patent Tax Certificate not later than 31 March 2025



The annual Tol is due for E-filing/payment with the GDT within 3 months from year-end



Scan this QR code to explore on how KPMG Tax can assist on your upcoming tax compliance obligations

2024-2025 Accounting, Labor, and Regulatory Compliance Reminders

Businesses must also comply with following accounting, labor, and regulatory compliance requirements in Cambodia



QIPs must apply for a Certificate of Compliance with the CDC within 20 calendar days after submitting the tax declaration or filing the annual Tol with the GDT.



Financial Statements (FS) must be submitted to ACAR within:

- **6 months + 15 days** from the financial year-end (for audited FS)
- **3 months + 15 days** from the financial year-end (for unaudited FS)



- **Renewal of foreign worker's permit for 2025 must be submitted to the MLVT by 31 March 2025.**



NSSF monthly contributions, and submission of report due every 15th and 20th of the following month, respectively

- **Application for 2025 Foreign Manpower Quota (FMQ) must be submitted to the MLVT by 30 November 2024.**



Businesses must submit an online Self-declared labor inspection twice per year prior to 30 June and 31 December, respectively.



The Annual Declaration of Commercial Enterprise (ADCE) must be submitted within 90 calendar days from the date specified in the Ministry of Commerce's notification email.

Explore this [link](#) to learn how KPMG Corporate Services Team can further assist or guide you on these requirements

Why KPMG?

- ✓ KPMG's strong and competent professionals with diverse areas of expertise will work hand in hand with your Company to provide you with the best guidance for you to make a better and informed business decision.
- ✓ KPMG is passionate in helping the global and local business community to manage their tax, regulatory and other compliance obligations. We also work with our KPMG offices internationally to assist multinational groups to co-ordinate and comply with their compliance obligations on a global scale.

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