

**TAXBRIEF**

**PRAKAS ON TAX REGISTRATION, issued by the Ministry of Economy and Finance (“MEF”) no. 1139 សំណុំរដ្ឋបាល dated 9 October 2014**

**Tax Re-registration**

According to the above Prakas, all enterprises (sole proprietor, company, branch office, representative office) currently registered with the General Department of Taxation (“GDT”) must re-register for tax purposes. This is required due to the modernization of the IT database system of the GDT for tax compliance purposes. In 2015, enterprise is able to register for tax and submit the monthly and annual tax returns online ie. E-filing.

The official fees payable to the GDT in association with the tax re-registration is **Riels 200,000** (~US\$50) for real regime taxpayer and **Riels 10,000** (~US\$2.50) for simplified regime taxpayer.

It should take within seven (7) working days to register the enterprise with the GDT, if the application is submitted online ie. E-registration. Otherwise, it may take within 10 working days for a normal registration ie. hard copy application. The approval process will depend on whether all information and documents are submitted to the GDT as required.

As part of the new requirements, the authorised director must also be present at the GDT for photo and fingerprint scan to complete the process.

The approved documents to be issued by the GDT include the new tax registration certificate, tax registration letter, new value added tax certificate and tax registration ID card for E-filing.

Subsequent to tax registration, enterprise must inform the GDT in writing within 15 days (working day) of any changes to the company information eg. change of registered address, capital structure, business activities, directors or shareholders, following the registration with the competent authorities ie. the Ministry of Commerce and the Council for the Development of Cambodia. The enterprise must also inform the GDT in writing within 15 days (working day) in case of winding up or liquidation.

*We have recently been informed that all enterprises must re-register for tax purposes, before the patent certificate for the year 2015 may be issued by the GDT.*

*TaxBrief is prepared by FIDES for the benefit of our clients and prospective clients. It provides in summary update of changes in the tax regulations in Cambodia. For further information, advice and assistance, please contact MS RANY CHUNG, Partner, or FIDES Tax Service Team.*

---

**FIDES Services Cambodia, Certified Public Accountants & Auditors**

We provide:  
Audit, Taxation, Accounting and  
Corporate Advisory Services

Phone: +855 23 217 307  
Mobile: +855 16 880 104 / 12 698 896  
Email: [fides@fides.com.kh](mailto:fides@fides.com.kh)

3/F Sophy&Sina Building, 3 Street 240, Chaktomuk, Daun Penh, Phnom Penh, Cambodia

@ All rights reserved

---