



Ministry of Economic & Finance

General Department of Taxation

No.: 931 អណ្តើ



Phnom Penh, January 16, 2017

NOTIFICATION

Consistent with the **Declaration No. 1539** dated December 23, 2016 of the **Ministry of Economic & Finance** on the rectification of the date of monthly tax declaration, **General Department of Taxation** have an honor to inform self-declaration regime and tax agents that: in order to ease the time and expenditure reduction of the tax payer, **Ministry of Economic & Finance** have rectified the date of monthly tax declaration for some taxes such as **(1) Prepayment of Profit Tax, (2) Salary Tax, (3) Withholding Tax, (4) VAT, (5) Specific Tax on Certain Merchandise and Services, (6) Accommodation Tax and (7) Public Lighting Tax.**

Referring to paragraph 1 of Article 107 of the **Law on Taxation**, the tax payer should be submitted the tax declaration and pay tax for the seven taxes as mentioned above at least on 20 of the next month of the operated month.

The tax payer should be followed the informed date above by submitting the monthly tax declaration and pay tax for December 2016 at least on 20 January 2017. In the case of default to implement the tax duties as informed above, the tax payer will be penalized with the **Law and Regulations on Taxation** came into effect.

Furthermore, in the case of the taxes was paid by the tax payer but failed to submit the tax declaration consistent with the fixed date, the tax payer will be deemed as obstruction to the tax limitation and tax collection and will penalized as stated in Article 128, 133 & 136 of the **Law on Taxation.**

As informed above, all tax payers and tax agents, please perform together with this notification by high responsibility.

General Department of Taxation