KPMG

稅務新知

2023年12月

稅務總局通知函或其他通知生效日規定

(2023 年 12 月 8 日GDT第43279號通知)

鑑於柬埔寨王國政府於 2023 年 11 月 13 日舉行第 19 屆政府與私營部門論壇上做出之決定，稅務總局 (GDT) 特發布此通知，告知所有納稅義務人關於通知函或其他通知生效日期規定：

- 通知函中確定之日期自送達納稅義務人之日起生效。
- 送達通知日期是納稅義務人收到通知之日或郵件上郵局戳章日期，倘通知是透過郵寄發送到納稅義務人的合法地址。

上述通知所稱納稅義務人地址係指納稅義務人向稅務機關提供之最新地址。

KPMG的意見

釐清GDT所發出之信件及通知其生效日期對納稅義務人來說是有利的，納稅義務人將因此被提示有責任在收到此類信件 / 通知時，在給定之期限內做出回應，而非從發出此類信件 / 通知之日起算。該通知也符合稅務稽查程序第270號條例 (Prakas no. 270) 規定。

儘管如此，需要強調的是，納稅義務人有義務在納稅義務人資訊 (例如聯絡資訊、地址等) 出現變動後 15 日內通知 GDT。這也限制信件 / 通知發送到錯誤地址之情況以及其他溝通不良等問題。

KPMG作為您忠誠之稅務顧問，我們歡迎任何機會就您業務的相關性與我們討論上述事項。

聯係我們

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