KPMG

Technical Update

December 2023

Implementation of the Effective Date of Notification Letters or Other Notices by the GDT

(Notification no. 43279 GDT, dated 8 December 2023)

In light of the decision of the Royal Government of Cambodia during the 19th Government-Private Sector Forum on 13 November 2023, this notification was issued by the General Department of Taxation (GDT) to inform all taxpayers regarding the effective date of notification letters or other notices from the GDT:

- The date determined in the notification letter shall have validity from the date on which it is delivered to the taxpayer.
- The date of delivering the notification is the date that the person receives the notification or the date of stamping on the mail by the postal office in case the notification is sent via post to the legal address of the taxpayer.

For the purpose of the above notices, the taxpayer's address refers to the latest address provided by the taxpayer to the tax administration.

Our comments

This clarification on the effective date of letters and notices sent by the GDT would be beneficial for taxpayers as they would be prompted of their responsibility to respond within the given timeframe at the time when such letters/notifications are received, rather than counting the timeframe from the date such letters/notifications are being issued. This notification would also be in line with the provisions of Prakas no. 270 on tax audit procedures.

Nevertheless, it should be stressed that taxpayers have the obligation to notify the GDT of any changes in the taxpayer's information (e.g., contact information, address, etc.) within 15 days of the change. This would also limit instances whereby letters/notifications are sent to an incorrect address and other miscommunication issues.

As committed tax advisors to our clients, we welcome any opportunities to discuss the relevance of the above matters to your business.

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