KPMG

Technical Update

January 2023

E-Documents Submission System is no longer available for Monthly and Annual Tax on Income (ToI) Declarations

(Notification No. 658 GDT, dated 10 January 2023)

Effective from 10 January 2023 onwards, the General Department of Taxation (GDT) will no longer accept monthly and annual ToI declarations submitted via the E-Documents facility.

Previously, the GDT has allowed taxpayers to scan and submit administrative documents and tax declarations to the GDT or to the Provincial-Khan tax branches through the E-Document Submission System due to the Covid-19 virus outbreak in Cambodia. Currently, the GDT requires all taxpayers to submit their monthly and annual ToI declarations via the E-Filing system as per Instruction no. 003.MEF dated 27 February 2020 and Instruction no. 3140.GDT dated 18 February 2021.

Our comments

As per previous practice, the GDT allowed taxpayers to submit their monthly and annual ToI declarations through the E-Documents submission facility to provide some leeway for taxpayers to cope with the challenges brought about by the Covid-19 pandemic, and, as well, while the GDT was improving its IT infrastructure for the effective and efficient implementation of the new E-Filing system. This was also beneficial for taxpayers who encountered technical issues during the E-filing of their monthly and/or annual ToI declarations.

With this new instruction, we suggest that taxpayers file all their monthly and annual ToI declarations as early as possible (i.e., without waiting for the deadline), as technical issues may arise during these periods due to the large volume of users trying to access to the E-Filing system all at once.

Meanwhile, it is unclear whether the E-Documents submission facility would still be available for the submission of administrative protest letters and other administrative documents. Affected taxpayers may consider seeking further clarification from the GDT.

As a committed tax advisor to our clients, we welcome any opportunity to discuss the relevance of the above matters to your business.

Contact us

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