Annual Tax, Accounting, Labor, and Regulatory Compliance Reminders

Taxpayers must ensure to full compliance with its obligations to avoid any risks, and hefty penalties imposed by the concerned government agency and/or regulators

2023-2024 Tax Compliance Reminders

We present below the urgent deadlines of tax compliance obligations in Cambodia for the first 6 months of 2024. You can explore our digital calendar on this **link** for the complete list of deadlines for 2024

Taxpayers must E-file/pay the monthly tax declaration to the GDT on or before the 25th of the following month

Businesses must renew their Patent Tax Certificate not later than 31 March 2024

The annual ToI is due for E-filing/payment with the GDT within 3 months from year-end

Scan this QR code to explore on how KPMG Tax can assist on your upcoming tax compliance obligations

2023-2024 Accounting, Labor, and Regulatory Compliance Reminders

Businesses must also comply with following accounting, labor, and regulatory compliance requirements in Cambodia

QIPs must apply for a Certificate of Compliance with the CDC **within 90 days** after each tax year-end

- Renewal of foreign worker's permit for 2024 due by **31 March 2024**.
- Application for 2025 Foreign Manpower Quota (FMQ) due by 30 November 2024.

The Annual Declaration of Commercial Enterprise (ADCE) due within **3 months** from the 12th month of the enterprise's registration date.

Financial Statements (FS) must be submitted to ACAR within:

- **6 months + 15** days from the financial year-end (for audited FS)
- **3 months + 15** days from the financial year-end (for unaudited FS)

NSSF monthly contributions, and submission of report due every 15th and 20th of the following month, respectively

Businesses must submit an online Self-declared labor inspection twice per year prior to **June** and **December**, respectively

Explore this link to learn how KPMG Corporate Services Team can further assist or guide you on these requirements

Why KPMG?

- KPMG's strong and competent professionals with diverse areas of expertise will work hand in hand with your Company to provide you with the best guidance for you to make a better and informed business decision.
- KPMG is passionate in helping the global and local business community to manage their tax, regulatory and other compliance obligations. We also work with our KPMG offices internationally to assist multinational groups to co-ordinate and comply with their compliance obligations on a global scale.

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