

Kingdom of Cambodia

Ministry of Economy and Finance

Nation Region King

General Department of Taxation

No. 7487 GDT

Phnom Penh, 23rd September, 2015

Notification
On
Enterprise Information Update for Enterprise or Company
Under the Authority of
Department of Large Taxpayer

With reference to Law on Taxation and Prakas No. 1139 SHV.PK dated 09th October 2014 of Ministry of Economy and Finance on Tax Registration, General Department of Taxation would like to inform ladies and gentlemen as the chairman of board of director, or supervisor, or owner of enterprise whose company is under the authority of Department of Large Taxpayer that there were enterprises or companies registered at tax department prior to 01st November 2014, cooperating with General Department of Taxation to update enterprise information as notified. However, General Department of Taxation find out that there are some enterprises or companies that still have not yet come to update their enterprise information.

To speed up the update process effectively, General Department of Taxation would like to inform ladies and gentlemen as the owner of enterprise or company, which is under the authority of Department of Large Taxpayer, and which have not yet come to update, that the update process shall be completely finished by 15th November 2015.

In case that enterprises or companies fail to update their enterprise information upon the deadline, from 16th November 2015 onwards, General Department of Taxation shall put measures as the followings:

1. To invalidate VAT certificate registered prior to 1st November 2014 (VAT certificate – old system);
2. Not allow to request input tax credit or request to refund VAT;

3. Ask for cooperation with General Department of Customs and Excise to cease export-export;
4. Ask for cooperation with Council for the Development of Cambodia to postpone the request to import raw materials, machinery and equipment;
5. Other measures by law.

General Department of Taxation strongly hope that ladies and gentlemen as chairman of board of director, or supervisor, or all owners of enterprise definitely pay much attention and come to update enterprise information upon this notification.

Delegate of Royal Government

In charge as Director of General Department of Taxation

(Signature and Seal)

KONG VIBOL