

Ministry of Economy and Finance
General Department of Taxation

Number 1769 APD

Phnom Penh, 2 February 2016

**Announcement
On
The Launch of Monthly Tax Return Form for Small Taxpayers**

In line with Article 4 and Article 6 (new) of the Law on Taxation, which were amended as per Article 11 of Law on 2016 Budget Management promulgated by Royal Kram number NS/RKM/1215/016 dated 17 December 2015, and in line with the Prakas number 1820SHV.PrK dated 25 December 2015 of the Ministry of Economy and Finance on Measures and Procedures for Executing Simplified Account for Small Taxpayers, the General Department of Taxation would like to inform all Provincial and Khan Taxation Branches, and all small-taxpayer enterprises about the launch of the Monthly Tax Return Form as follow:

1. Small taxpayers must file their monthly tax declarations no later than the 20th day of the following month. This means that, in declaring tax for the month of January 2016, they must submit their declarations at the latest on 20 February 2016.
2. The "Tax Return for Small Tax Payers" form code-named TRS 01 is a single page form, which contains instruction for calculating tax bases and tax amount on its back page.
3. All small taxpayers can get this form at all Provincial and Khan Taxation Branches, or by downloading it from this website www.tax.gov.kh.

In addition to this instruction, the General Department of Taxation requires that all Provincial and Khan Taxation Branches re-examine all registered lump-sum taxpayers and classify in the 'small taxpayers' category any enterprise which has the turnover that meets the criteria set in the Prakas 1819SHV.PrK dated 25 December 2015, about the classification of automate declaration taxpayers. All existing business enterprises in the current automate declaration list of the Provincial and Khan Taxation Branches must be maintained as 'the provisional medium taxpayers' for further review of their business sizes and, subsequently, proper classification. Meanwhile, all business enterprises under the supervision of the Department of Big Taxpayers must be maintained as 'Big Taxpayers' as they currently are.

Having been informed, all Provincial and Khan Taxation Branches and all business enterprises meeting small taxpayers' category please kindly comply with this announcement by submitting monthly tax declaration for January 2016 in a timely manner. Any failure to comply will be met with punishment as stipulated in the laws and regulations currently in force.

Delegate of the Royal Government
Director-General of General Department of Taxation

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Kong Vibol

Copied to:
- All taxation units for "enforcement"
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