



Technical Update

June 2020



Delay of E-Filing Implementation

(Notification No. 14812 GDT, dated 16 June 2020)

In response to difficulties faced by taxpayers in the practical implementation of monthly tax return (MTR) filing in the online system of the General Department of Taxation (GDT), i.e. E-filing, in accordance with Instruction No. 003 MEF dated 27 February 2020, the GDT has issued this Notification No. 14812 GDT dated 16 June 2020, on the Delay of the Due Date for Implementation of Monthly Tax Declaration Online (E-Filing), which shall delay the E-filing implementation by an additional three months of “grace” period, from June to August 2020, and will resume in September 2020.

Additionally, for implementation, taxpayers can also choose the following options to input transaction data for the MTR declaration:

1. follow existing guidelines as per Instruction No. 003 above; input the data directly in the E-filing system; or
2. submit a request to the GDT, for microfinance and banking institutions, the Phnom Penh Water Supply Authority, Electricity of Cambodia and certain other private sectors that wish to connect their own tax declaration system with the GDT’s system directly; or
3. download an application (i.e. an app) from the GDT and use it to directly upload excel spreadsheets; there is an annual subscription fee of US\$100 per enterprise for this app.

During this grace period, taxpayers who are not ready can continue to file MTR with the old MTR forms and continue to use the Online-VAT refund and Online-VAT credit (E-VAT) to produce the VAT report for declaration as normal in accordance with the Instruction No. 001 MEF dated 9 January 2019. However, for taxpayers who already started to file the MTR by using the E-Filing system, they can continue to do so as normal.

Our comments

As noted above, the GDT is responding to the various issues during the initial implementation of the E-filing system by taxpayers, one of which is the time-consuming way to input transaction data into the GDT’s system where each transaction needs to be entered one at a time, in contrast to the simple use of an excel spreadsheet for example. In this regard, option 3 above would be the most convenient and appealing for most typical taxpayers.

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

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