

## Introduction of E-Documents Submission System

*(Instruction No. 7179 GDT, dated 18 April 2021)*

The General Department of Taxation (GDT) has issued Instruction No. 7179 GDT, dated 18 April 2021, which outlines the procedure for submitting administrative documents and tax declaration to the GDT or to the Provincial-Khan tax branch through E-Documents Submission system.

In lieu of the manual submission to the GDT and/or to the Provincial-Khan tax branch, tax declarations, protest letters, request letters, notifications and/or administrative documents can be uploaded through the GDT's E-Tax Service portal.

In order to use e-Tax Service, users have to register and fill in the required information (e.g., national ID, phone number and email address) via <https://www.tax.gov.kh/km/e-service>.

Medium and Large Taxpayers can still continue to declare monthly and/or annual tax returns through the E-Filing system and proceed to E-payment (<http://www.tax.gov.kh/km/e-service>). Small taxpayers can declare monthly tax return through the GDT's Tax Prefiling App via App Store/Play Store and make payment automatically. In case, the taxpayers could not declare through the E-Filing or the GDT's Tax Prefiling App, taxpayers can manually declare their tax returns through the E-Tax Service portal.

Steps	Procedures
1	Visit <a href="https://www.tax.gov.kh/km/e-service">https://www.tax.gov.kh/km/e-service</a> by using the registered account and click "E-Documents Submission System"
2	Click "Submit Documents or Other Documents"
3	Pick between Legal Person or Physical Person
4	Pick the upload destination whether GDT or the Provincial-Khan tax branch
5	Scan and attach the documents
6	Click "upload"
7	The system will provide notification of the receipt of documents submitted, together with a notification of "acknowledgement" or "rejection".

## Our comments

The introduction of the E-Tax Service portal complements the current E-Filing system for the submission of monthly and/or annual tax returns. This is an enhancement of the current process which streamlines the submission of administrative documents (i.e., currently done manually), and curves the spread of COVID-19 by minimizing physical contact. Furthermore, it could be viewed as part of the GDT's efforts to minimize the disruption in the tax compliance process in Cambodia brought by the COVID-19 pandemic situation.

## Extension of March Monthly Tax Return Declaration

*(Notification No. 7175 GDT, dated 16 April 2021)*

Pursuant the Notification No. 7175 GDT, dated 16 April 2021, the GDT has extended the lodgement and payment deadline for the March 2021 Monthly Tax Return Declaration, as follows:

Business Activity	Extended Deadline
<ul style="list-style-type: none"><li>— For essential business activities (e.g., financial institutions, health and medical services, telecommunications, groceries/mart, gas stations, etc.) that are permitted to operate under Decision no. 49 SSR, whether they are located inside the lockdown area of Phnom Penh and Ta Khmao or not;</li><li>— Businesses are located outside of the lockdown area of Phnom Penh and Ta Khmao</li></ul>	27 April 2021
<ul style="list-style-type: none"><li>— For non-essential business activities that are prohibited to operate under Decision no.49 SSR and located inside of the lockdown area of Phnom Penh and Ta Khmao</li></ul>	15 May 2021

Medium and Large Taxpayers can declare monthly tax returns through the E-Filing and proceed to E-payment (<http://www.tax.gov.kh/km/e-service>). Small taxpayers can declare monthly tax return through the GDT's Tax Prefiling App via App Store/Play Store and make payment automatically.

In case the taxpayers could not declare through the E-Filing or the GDT's Tax Prefiling App, taxpayers can manually declare their tax returns and proceed to E-payment. Subsequently, a copy of the monthly tax returns and the taxpayment receipt can be uploaded through the E-document upload facility (<http://www.tax.gov.kh/km/e-service>).

## Our comments

The extended deadlines provide certain relief to taxpayers who are impacted by the lockdown measures implemented by the government from 14 April 2021 to 28 April 2021 (i.e., those businesses which are not able to operate normally due to the lockdown restrictions).

However, it is unclear if the extended 15 May 2021 deadline also applies non-essential businesses with Head Office in Phnom Penh, but with branches and/or business operations outside the lockdown areas of Phnom Penh and Ta Khmao. Affected taxpayer may consider seeking further clarification from the relevant Tax Branch Office of the GDT.

Where feasible, taxpayers may strive to lodge and pay their March Monthly Tax Returns as soon as possible (i.e., before the extended deadline), to avoid any issues on late filing/payment of tax.

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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