



No. 4549 GDT



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Phnom Penh, 09, February, 2023

**NOTIFICATION
ON
THE REMINDER OF THE OBLIGATION TO REGISTER FOR
SIMPLIFIED VAT REGISTRATION OF NON-RESIDENT TAXPAYERS**

The General Department of Taxation (GDT) of the Ministry of Economy and Finance has the honor to inform non-resident taxpayers that, for the period of 9-months following the implementation of the Valued Added Tax (VAT) on E-Commerce transactions, GDT has noticed that a number of non-resident taxpayers supplying digital goods or digital services or any e-commerce activities via electronic system into the Kingdom of Cambodia have fulfilled their obligation in the registration for their Simplified VAT in accordance with Prakas No. 542 MEF.PK dated 08 September 2021 on the Rules and Procedures for Implementing the Value Added Tax on E-commerce Transactions.

It is however, according to the available cross-check data on the VAT Reverse Charge declarations and other alternative reliable sources, GDT has noticed that a sizable list of non-resident taxpayers still have not fulfilled their obligation for the Simplified VAT Registrations. For this reason, GDT would like to remind those non-resident taxpayers supplying digital goods or digital services or any e-commerce activities via electronic system into the Kingdom of Cambodia with their estimated annual turnover above the stated threshold in accordance with the Article 11 of the Prakas No. 542 MEF.PK, to effectively fulfill their obligation by having their Simplified VAT Registrations completed in a timely manner to avoid any potential penalties being imposed as stipulated in the tax law and regulations in force. GDT will use other effective means of measures such as publishing on social media the list of non-resident taxpayers who have failed to fulfill their obligation in accordance with the tax law and regulations in force.

In this regard, please all non-resident taxpayers be kindly informed.

**Minister Attached to the Prime Minister
Delegate of the Royal Government in charge as
Director General of General Department of Taxation**

KONG VIBOL