

Ministry of Economy and Finances

Royal Government of Cambodia

SARACHOR (CIRCULAR)

CIRCULAR NO. 635 ON THE CERTIFICATION OF THE BUSINESS ACCOUNTS (COMPTE CERTIFIE)

Phnom Penh, April 4, 1994

All businesses whose proceeds, including tax, exceed 500 millions Riels and 250 millions Riels from sale of goods and from services, respectively, are subject to the tax obligation. These business accounts shall be certified by an auditing firm duly approved by the Ministry of Economy and Finances.

This requirement shall apply in 1994 for all monthly declarations of proceeds and shall form the basis of sale and profit tax.

All certified declarations shall be filed at the Department of Taxation at the latest on the 15th of the next business month, except for annual declarations which shall be filed at the latest May 15, 1994.

Senior Minister

Minister of Economy and Finances

Signature and Seal

SAM RAINSY

MINISTRY OF ECONOMY AND FINANCES

ROYAL GOVERNMENT OF CAMBODIA

SARACHOR (CIRCULAR)

**CIRCULAR NO. 635 ON THE CERTIFICATION OF THE BUSINESS ACCOUNTS
(COMPTE CERTIFIE)**

Phnom Penh, April 4, 1994

All businesses whose proceeds, including tax, exceed 500 millions Riels and 250 millions Riels from sale of goods and from services, respectively, are subject to the tax obligation. These business

accounts shall be certified by an auditing firm duly approved by the Ministry of Economy and Finances.

This requirement shall apply in 1994 for all monthly declarations of proceeds and shall form the basis of sale and profit tax.

All certified declarations shall be filed at the Department of Taxation at the latest on the 15th of the next business month, except for annual declarations which shall be filed at the latest May 15, 1994.

Senior Minister

Minister of Economy and Finances

Signature and Seal

SAM RAINSY