

Kingdom of Cambodia
Nation – Religion – King

Ministry of Economy and Finance

No. 1819

Prakas on

The Classification of Taxpayers in the Self-Assessed Regime

Preamble

Minister of Economy and Finance decided

Article 1: Objective

This Prakas aims to classify taxpayers in the self-assessed regime according to Article 4 of the Law on Taxation which was amended by the Article 10 of the Financial Act Year 2016 which was promulgated by the Royal Kram number 1215/016 dated December 17th 2015.

Article 2: Purpose

This Prakas has the purpose to classify taxpayers in the self-assessed regime for the management and collection of tax revenues effectively, transparently, and equitably.

Article 3: Scope

This Prakas applies to taxpayers under the self-assessed regime with businesses in Cambodia.

Article 4: Classification of Taxpayers under the Self-Assessed Regime

Taxpayers under the self-assessed regime are classified into three categories as below.

1. Small Taxpayers are single proprietor or joint venture with
 - a. Annual turnover from 250 million Riel to 700 million Riel
 - b. Turnover of any consecutive three months which end in the current fiscal year from 60 million Riel up
 - c. Expected turnover of the next three months from 60 million Riel up
 - d. Participate in any bidding or quotation for supply of goods or service including Phasi.
2. Medium Taxpayers are
 - a. Enterprises with annual turnover from 700 million Riel to 2 billion Riel
 - b. Enterprises which are incorporated as legal entities
 - c. Sub-national government institutions, associations, and non-governmental organizations.
3. Large Taxpayers are
 - a. Enterprises with annual turnover over 2 billion Riel
 - b. Subsidiaries of foreign companies
 - c. Enterprises registered as Qualified Investment Projects
 - d. Government institutions, foreign consulates and embassies, international organizations and technical cooperation agencies of different countries.

For the purpose of this Prakas, “Turnover” means price of supplying goods or service which are business activities of the taxpayers.

Article 5: Void

Any regulations in contrary to this Prakas is void.

Article 6: Implementation

Chief of Cabinet, Secretary General, Delegate of the Royal Government / Director General of the General Department of Taxation, all Director General of General Departments, General Inspector, and head of units under the Ministry of Economy and Finance, and all relevant enterprises must implement this Prakas effectively from the date of signature.

Phnom Penh, December 25th 2015

Dr. Aun Porn Monyrath