

**Kingdom of Cambodia
Nation Religion King**

**Ministry of Economy and Finance
No. 025 MoEF Br.K**

**Prakas
On
Amendment to Categories of Taxpayers under Self-Assessment Regime**

**Senior Minister
Minister of Economy and Finance**

- Having seen the Constitution of the Kingdom of Cambodia
- Having seen Royal Decree NS/RKT/0913/903 dated 24 September 2013 on Appointment of the Royal Government of the Kingdom of Cambodia
- Having seen Royal Decree NS/RKT/1213/1393 dated 21 December 2013 on Adjustment to the Composition of the Royal Government of the Kingdom of Cambodia
- Having seen Royal Decree NS/RKM/0416/368 dated 04 April 2016 on Adjustment to the Composition of the Royal Government of the Kingdom of Cambodia
- Having seen Royal Code 02/NS/94 dated 20 July 1994 promulgating the Law on Organization and Functioning of the Council of Ministers
- Having seen Royal Code NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on Establishment of Ministry of Economy and Finance
- Having seen Royal Code NS/RKM/0508/016 dated 13 May 2008 promulgating the Law on Public Financial System
- Having seen Royal Code NS/RKM/0297/03 dated 24 February 1997 promulgating the Law on Taxation
- Having seen Royal Code NS/RKM/0303/010 dated 31 March 2003 promulgating the Law on Amendment to the Law on Taxation
- Having seen Royal Code NS/RKM/1215/016 dated 17 December 2015 promulgating the Law on Finance for 2016 Management
- Having seen Sub-decree 488 OrNkr.BK dated 16 October on Organization and Functioning of the Ministry of Economy and Finance
- Having seen Sub-decree 75 OrNkr.BK dated 25 May 2017 on Amendment to Sub-decree 488 dated 16 October 2013 on Organization and Functioning of the Ministry of Economy and Finance
- Prakas 1819 MoEF.BrK dated 25 December 2015 on Classification of Taxpayers Under Self-Assessment Regime
- According to the necessity of the Ministry of Economy and Finance,

Decide

Article 1 Purpose

The purpose of this Prakas is to amend the categories of taxpayers under self-assessment regime in order to manage and collect all types of tax revenues in an effective, transparent and equitable manner in line with the growth of the economy of the Kingdom of Cambodia.

Article 2 Objective

The objective of this Prakas is to amend the categories of taxpayers under self-assessment regime as stipulated in Prakas 1819 MoEF. Br.K dated 25 December 2015 on Classification of Taxpayers Under Self-Assessment Regime.

Article 3 Scope

This Prakas shall apply to the taxpayers under self-assessment regime who do business in the Kingdom of Cambodia.

Article 4 Classification of taxpayers under self-assessment regime

The taxpayers under self-assessment regime shall be classified into three categories as follows:

- 1- Small taxpayer is any sole proprietorship enterprise or partnership enterprise that:
 - A- Has an annual turnover from 250 million Riels to 700 million Riels or
 - B- Has a turnover of three consecutive months which ends in the current calendar year from 60 million Riels or
 - C- Expect to have a turnover in three consecutive months from 60 million Riels or
 - D- Participate in bidding, price consultation or price survey in supplying goods or service including tax on goods sale.
- 2- Medium taxpayer is:
 - A- Any enterprise that has an annual turnover of more than 700 million Riels to 4,000 million Riels or
 - B- Any enterprise that has been registered as legal entity, representative office or
 - C- National and sub-national state institutions, all types of organizations or associations including non-governmental organizations or
 - D- Diplomatic mission and foreign consul, international organizations and technical cooperation agencies of various governments.
- 3- Large taxpayer is:
 - A- Any enterprise that has an annual turnover of more than 4,000 million Riels or
 - B- Subsidiary of multi-national companies, foreign company branches or
 - C- Any enterprise that has been registered as qualified investment project.

For the purpose of this Prakas, the term “turnover” refers to the value of the supply of goods or service which is the business activity of the taxpayer.

Article 5 Abrogation

Prakas 1819 MoEF. BrK dated 25 December 2015 on Classification of Taxpayers under Self-Assessment Regime shall be abrogated.

Article 6 Implementation

Cabinet Director, Secretary General of the Ministry of Economy and Finance, Royal Government Delegate in charge as Director General of General Department of Taxation, Royal Government Delegate in charge as Director General or Director Generals of General

Departments under the supervision of the Ministry of Economy and Finance and all relevant enterprises shall implement this Prakas in an effective manner from the date of signature.

Phnom Penh, 24 January 2018
Senior Minister
Minister of Economy and Finance
(Signed and stamped)
Dr. Aun Pornmoniroth

Recipient:

- Office of the Council of Ministers
- Ministry of Economy and Finance
- Secretary General of the Royal Government
- Cabinet of Samdech Techo Prime Minister
- Municipal/Provincial Halls
- As in Article 6
- Royal Gazette
- Archives