

## CLIENT UPDATE 2015 MARCH

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### REGIONAL - CAMBODIA

## Taxation

### **Notification on the Deadline for Filing Annual Profit Tax Return / Declaration for the Fiscal Year 2014**

On 27 February 2015, the General Department of Taxation (“**GDT**”), which is the Royal Government of Cambodia’s arm delegated to implement tax regulations and collect tax for State revenue, issued Notification No. 1458GDT, reminding all real regime taxpayers to file their annual profit tax return for the fiscal year 2014 by the deadline determined by Law on Taxation as follows:

1. Taxpayers having the calendar fiscal year from 01 January to 31 December shall file the annual profit tax return for 2014 no later than 31 March 2015 with the competent tax administration; and
2. Taxpayers authorized to use different calendar fiscal year from the above shall file the annual profit tax return no later than 03 (three) months after the end of the fiscal year.

The Notification also provides some guidelines on the preparation of the annual profit tax return to be followed by the taxpayers.

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