



# Annual Tax, Accounting, Labor, and Regulatory Compliance Reminders

*Taxpayers must ensure to full compliance with its obligations to avoid any risks, and hefty penalties imposed by the concerned government agency and/or regulators*

## 2023-2024 Tax Compliance Reminders

We present below the urgent deadlines of tax compliance obligations in Cambodia for the first 6 months of 2024. You can explore our digital calendar on this [link](#) for the complete list of deadlines for 2024



Taxpayers must E-file/pay the monthly tax declaration to the GDT on or before the 25<sup>th</sup> of the following month



Businesses must renew their Patent Tax Certificate not later than 31 March 2024



The annual ToI is due for E-filing/payment with the GDT within 3 months from year-end



Scan this QR code to explore on how KPMG Tax can assist on your upcoming tax compliance obligations

## 2023-2024 Accounting, Labor, and Regulatory Compliance Reminders

Businesses must also comply with following accounting, labor, and regulatory compliance requirements in Cambodia



QIPs must apply for a Certificate of Compliance with the CDC **within 90 days** after each tax year-end



Financial Statements (FS) must be submitted to ACAR within:

- **6 months + 15 days** from the financial year-end (for audited FS)
- **3 months + 15 days** from the financial year-end (for unaudited FS)



- Renewal of foreign worker's permit for 2024 due by **31 March 2024**.
- Application for 2025 Foreign Manpower Quota (FMQ) due by 30 November 2024.



NSSF monthly contributions, and submission of report due every 15<sup>th</sup> and 20<sup>th</sup> of the following month, respectively



The Annual Declaration of Commercial Enterprise (ADCE) due within **3 months** from the 12th month of the enterprise's registration date.



Businesses must submit an online Self-declared labor inspection twice per year prior to **June** and **December**, respectively

Explore this [link](#) to learn how KPMG Corporate Services Team can further assist or guide you on these requirements

## Why KPMG?

- ✓ KPMG's strong and competent professionals with diverse areas of expertise will work hand in hand with your Company to provide you with the best guidance for you to make a better and informed business decision.
- ✓ KPMG is passionate in helping the global and local business community to manage their tax, regulatory and other compliance obligations. We also work with our KPMG offices internationally to assist multinational groups to coordinate and comply with their compliance obligations on a global scale.

## Contact us

### Phnom Penh

PO Box 2352  
35<sup>th</sup> Floor, GIA Tower,  
Sopheak Mongkul Street, Diamond Island,  
Sangkat Tonle Bassac, Khan Chhorkammon, Phnom  
Penh, Kingdom of Cambodia  
T +855 (17) 666 537 | +855 (81) 533 999

**Gordon Michael**  
Senior Advisor  
Partner

T +855 17 666 537  
E [mgordon@kpmg.com.kh](mailto:mgordon@kpmg.com.kh)

**Song Kunthol**  
Director

T +855 17 666 537  
E [skunthol@kpmg.com.kh](mailto:skunthol@kpmg.com.kh)

**Tan Mona**  
Partner

T +855 17 666 537  
E [tmona@kpmg.com.kh](mailto:tmona@kpmg.com.kh)

**Richard Nuttall**  
Director

T +855 17 666 537  
E [richardjosephnuttall@kpmg.com.kh](mailto:richardjosephnuttall@kpmg.com.kh)

**So Dary**  
Partner

T +855 17 666 537  
E [daryso@kpmg.com.kh](mailto:daryso@kpmg.com.kh)

**Mom Rinsey Tola**  
Director

T +855 17 666 537  
E [mtola@kpmg.com.kh](mailto:mtola@kpmg.com.kh)

**Ngon Socheata**  
Director

T +855 17 666 537  
E [nsocheata@kpmg.com.kh](mailto:nsocheata@kpmg.com.kh)

**Sok Chanrasmey**  
Director

T +855 17 666 537  
E [schanrasmey@kpmg.com.kh](mailto:schanrasmey@kpmg.com.kh)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG Cambodia Ltd., a Cambodian single member private limited company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.



Scan to visit our website: [kpmg.com.kh](http://kpmg.com.kh)  
Email: [kpmg@kpmg.com.kh](mailto:kpmg@kpmg.com.kh)