



អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប
 ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា
 To Pay Tax Is The Obligation For All Cambodian People And
 To Contribute To The Defense And Development Of Our Nation!



The Fourteenth IMF-Japan High-Level Tax Conference For Asian Countries in Tokyo



Session on VAT Issues: the Case of GDT, Cambodia

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Contents

I

GDT's Strategic Framework

II

Law and Regulation Related to VAT

III

VAT Administration

Pentagonal Strategy

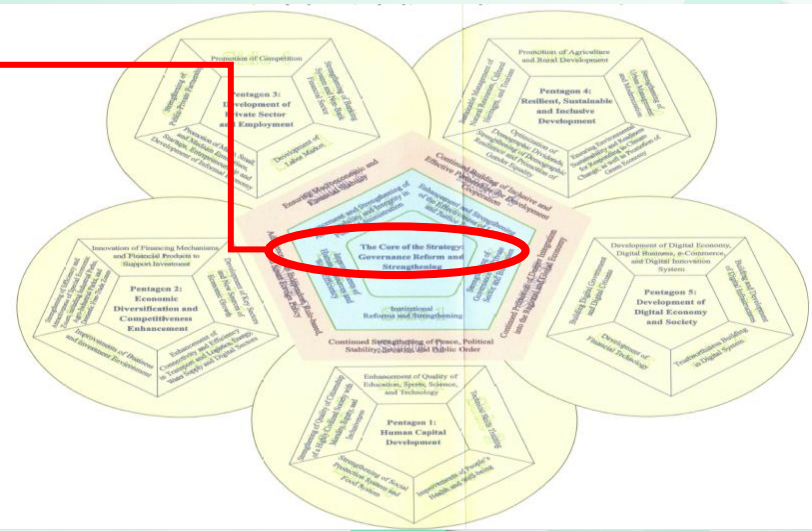
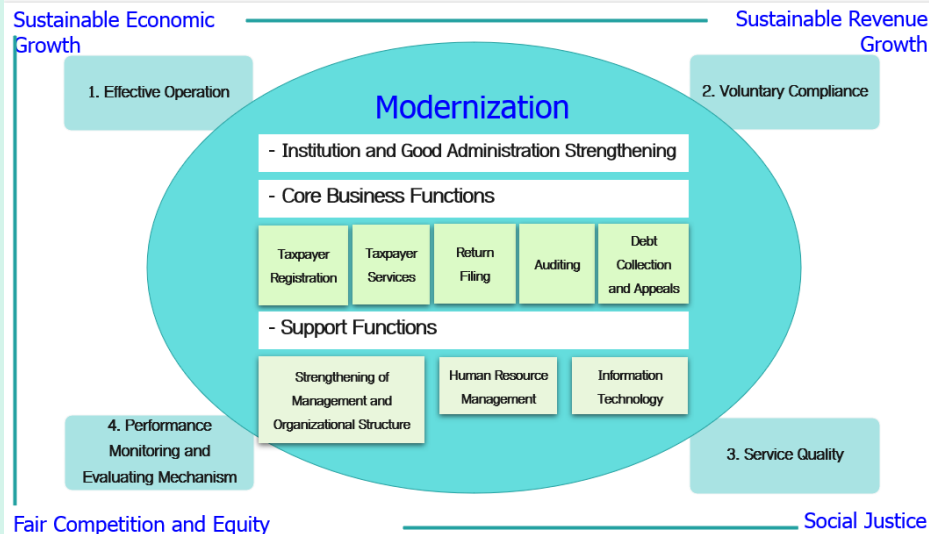
Phase1

Public Financial Management Reform Program (PFMRP)

Revenue Mobilization Strategy of the Royal Government, 7th Legislature

Policy and Tax Administration General Department of Taxation

Strategic Plan and Operational Plan



Governance Reform and Strengthening

Good Administration

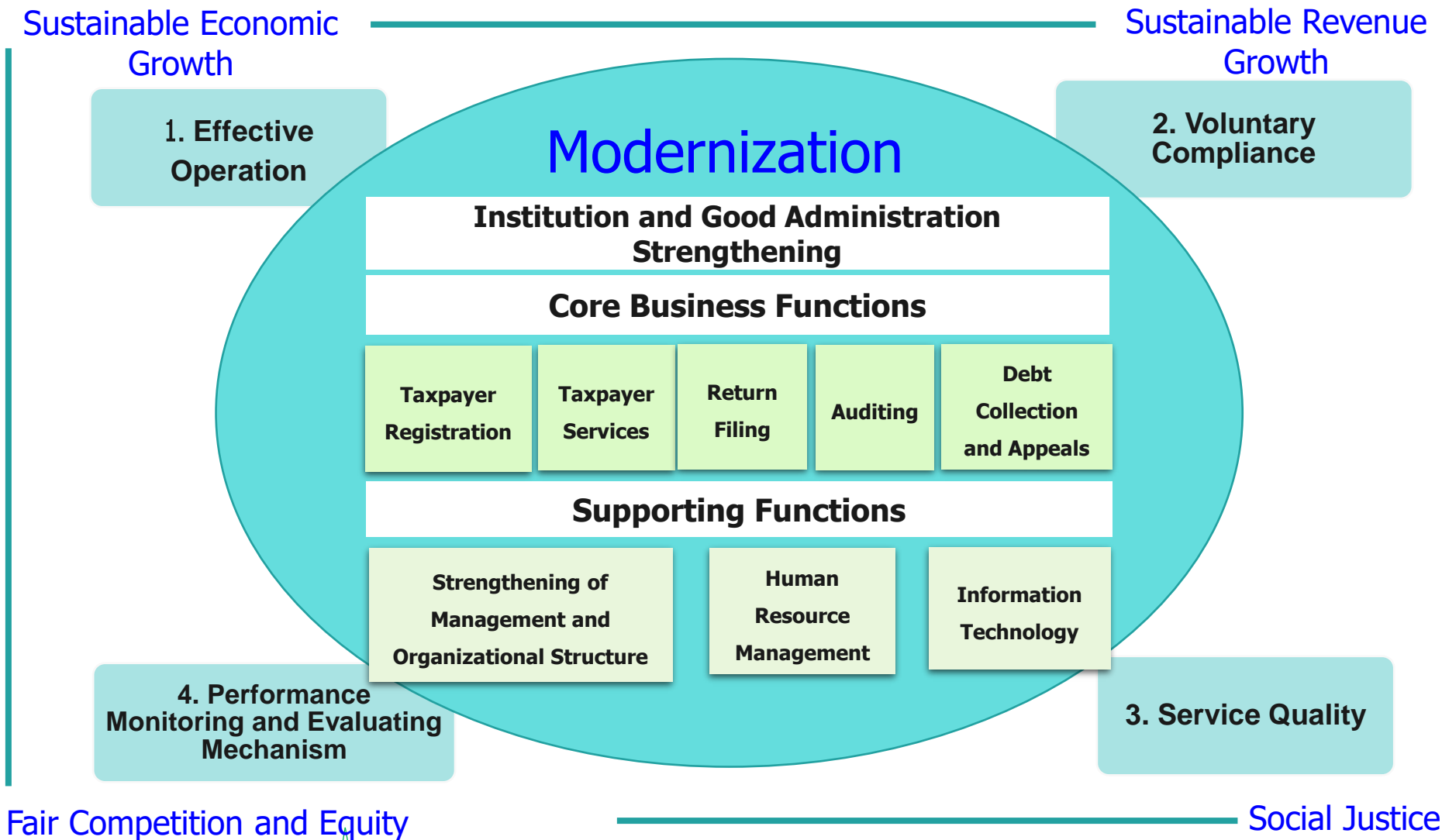
Effective Leadership & Management

Meritocracy

- ❑ Continuing the reform and strengthening of good governance, the core of the **Rectangular Strategy Phase 1-4**, and its continuation to be at the core of the **Pentagonal Strategy-Phase 1**.
- ❑ Within the strategic framework of the implementation of the **Public Financial Management Reform Program and Revenue Mobilization strategy of the Royal Government, 7th Legislature** in line with the Royal Government of Cambodia's policy of in-depth and sharp reforms.
- ❑ GDT has focused on the reform of the tax administration through the modernization of the tax administration and the strengthening of good governance by strengthening and **improving the core** and **support functions**, as well as the reform of tax policy implementation to increase the effectiveness and efficiency of tax revenue and duties and missions professionally and ethically.



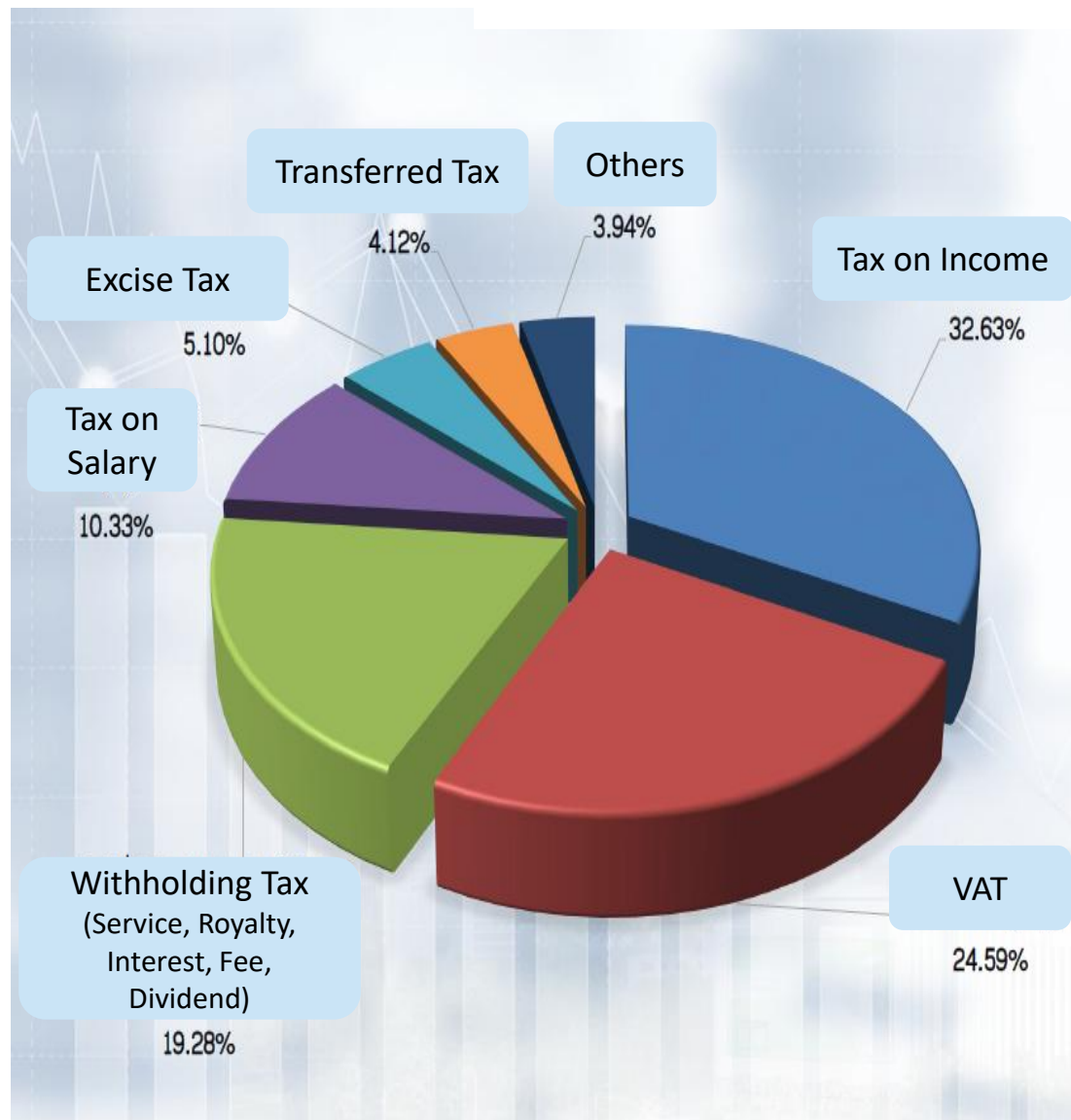
GDT's Strategic Framework



- Law on Taxation promulgated by Royal Kram No. NS/RKM/0523/004 dated 16 May 2023 (Chapter 4, Articles 55-84)
- Sub-Degree 49 ANKr.BK dated 11 March 2024 on Value Added Tax (Chapter 11, Articles 36-41)
- Sub-Degree 65 ANKr.BK dated April 8, 2021 on Implementing the Value Added Tax on e-Commerce
- Prakas 542 MEF.PrK dated September, 2021 on Rules and Procedures for Implementing the Value Added Tax on e-Commerce Transaction
- Prakas 576 MEF.PrK dated June 19, 2018 on the Value Added Tax Refund

- VAT (10%) implemented in January, 1999
- VAT Certificate Registration
- VAT on e-Commerce implemented in April, 2021
 - The supply of digital goods or services via an electronic system or any e-commerce activity carrying out by non-resident suppliers from the outside of the Kingdom of Cambodia into the Kingdom of Cambodia
 - Resident taxpayers who receive the supply of digital goods or services or any e-commerce activity from the non-resident taxpayers
- Simplified VAT Registration within 30 days after the due turnover
 - Annual turnover from 250M KHR or more
 - Expected turnover in three consecutive months from 60M KHR or more

Revenue by Tax Types (8 months of 2025)



No.	Tax Types	8 months of 2025 (Billion KHR)	8 months of 2025 (Billion USD)	% of Total
1	Tax on Income	3,256.61	812.12	32.63%
2	Value Added Tax	2,454.28	612.04	24.59%
3	Withholding Tax (Service, Royalty, Interest, Fee, Dividend)	1,924.42	479.90	19.28%
4	Tax on Salary	1,031.46	257.22	10.33%
5	Excise Tax	508.86	126.90	5.10%
6	Transferred Tax	411.38	102.59	4.12%
7	Others (Vehicle tax, property tax, ...)	393.25	98.07	3.94%
Total		9,980.34	2,488.86 (\$)	100.00%



VAT Administration: VAT Revenue



Revenue by Tax Types (8 months of 2025)

Tax Types	8 months of 2025		8 months of 2024		Change		% Change
	Billion Riels	Billion Dollars	Billion Riels	Billion Dollars	Billion Riels	Billion Dollars	
Tax on Income	3,256.61	812.12	3,066.72	764.77	189.89	47.35	6.19%
Value Added Tax	2,454.28	612.04	2,282.04	569.09	172.24	42.95	7.55%
Withholding Tax (Service, Royalty, Interest, Fee, Dividend)	1,924.42	479.90	1,851.81	461.80	72.61	18.11	3.92%
Tax on Salary	1,031.46	257.22	975.97	243.38	55.49	13.84	5.69%
Excise Tax	508.86	126.90	660.46	164.70	(151.59)	(37.80)	-22.95%
Transferred Tax	411.38	102.59	448.96	111.96	(37.58)	(9.37)	-8.37%
Others (Vehicle tax, property tax, ...)	393.25	98.07	413.44	103.10	(20.19)	(5.04)	-4.88%
Total	9,980.34	2,488.86 (\$)	9,699.40	2,418.80 (\$)	280.94	70.06 (\$)	2.90%

- In the past, the VAT refund is considered as a long process and constrains taxpayers' working capital
- However, the Ministry of Economy and Finance has issued Prakas No. 576 on the Value-Added Tax (VAT) Refund Mechanism providing clear and detailed guidance on the procedures and workflow for submitting VAT refund claims
- Moreover, delays in the VAT refund process are also attributable to taxpayers' untimely submission of the required documentation to the tax administration, as well as procedural delays at the National Treasury

Despite the legal framework, some common issues

- Data entry in the company's e-Filing system (Purchase and Sale Invoice) is not fully accurate
- Cooperation in providing required documents (tax invoices, customs declarations, contracts and related documents) is not complete and sufficient
- The implementation of the rules for using invoices has not been correct
- Company information updates and KHR bank account number
- The company requesting the refund has a tax debt or has been reassessed
- The company requesting the refund has accumulated many years of VAT credit and has had many transactions

In terms of system usage

- There is no automatic cross-check function for tax invoices
- It takes time to check tax invoices through the E-VAT refund system, requiring one-by-one transaction check

GDT's Solutions

- Regularly provides guidance on procedures and required documents for updates, refund mechanisms as well as some delayed cases in refunds
- Through the Cambodian tax program “GDT Live”
- Dissemination seminars
- Tax forums
- Meetings with key business associations and investors
- Reviewing and adjusting the workflow in the E-VAT refund system, especially on the cross-check function
- Continue strengthening the tax refund mechanism to be more effective, transparent and efficient, particularly to issue refunds to taxpayers in a timely manner

Tax Administration Modernization

- Significant reform in digitalizing tax administration

Core functions

- Registration: CamDx, Simplified VAT registration
- Filing: TOI e-Filing, Pre-filing App, TOS app, ...
- Payment: e-Payment, GDT taxpayer app,...

Supporting functions

- Call Center 1277, Email
- GDT Live Chat
- Social Media (Facebook, telegram, Instagram)
- Tax Day Event
- GDT News Channel



Enterprise Registration Request



Enterprise Requested List





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Thank you

ប្រតិភូគណៈកម្មាធិការអគ្គនាយកដ្ឋានពន្ធដារ



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