

## Legal Alert: GDT to remind the deadline for the Submission of Annual Tax Return on Income for Year 2021

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On 24 January 2022, the General Department of Taxation (“GDT”) has issued the notification No. 1265 on the submission on the tax return on income for year 2021 (“Notification”) to all taxpayers under the self-assessment taxpayer regime as following:

1. All enterprises that submit the annual tax return on income through E-filing in accordance with the Instruction of the GDT No. 3140 dated 18 February 2021, are required to submit and pay the annual income tax by 31 January 2022;
2. All enterprises allowed to use the taxable year as the calendar year (starting from 01 January to 31 December), are required to submit and pay the annual tax on income for year 2021 by 31 March 2022;
3. All enterprises allowed to use a taxable year different from the calendar year, are required to submit and make the taxpayment within three months after the ended taxable year;
4. The enterprises that have two or more local branches, are required to submit a consolidated annual tax return on income which are derived from total combination of the principal and all local branches by attaching the list of income and expense account and the list of fixed assets of each local branch;
5. The enterprises with multi-qualified investment projects (QIP) or other project, which is a QIP project or non-QIP, that have obtained different exemptions of tax on income or the possibility to obtain different rates of tax on income, are required to submit and pay the annual tax on income according to the point 1 to point 3 as mentioned above and in accordance with the provisions of the Prakas No. 1127 issued from the Ministry of Economy and Finance dated 11 October 2016 on the obligations for Multi Projects Enterprise;
6. For the taxpayer’s employees or any tax agent in charge of handling communication with the tax administration and filing monthly and annual tax return on behalf of a taxpayer, the Notification requires them to produce a proof of representation, such as employee identification card or an authorized letter from the taxpayer to tax agent as stated in Article 106 of the law on taxation and the Prakas No.455 issued from the Ministry of Economy and Finance dated 22 April 2013 on Tax Service Agent.
7. All enterprises who are under a legal obligation to submit annual tax return on income and make the payment on annual tax on income, must attach balance sheet, profit and loss statement and the related parties’ transactions table as per the attached table in the Notification.

*This legal brief has been prepared for general information purposes only and does not constitute legal advice. Please contact our tax specialists should you require any assistance on this matter.*

## AUTHORS' PROFILES

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