

## Cambodia news brief

A periodic summary of new rulings and documents relating to legal, tax, and investment developments in Cambodia







**April 2017** 

## Subject:

Deadline extension for 2016 ToP filing and tax payment, amnesty on penalties for voluntary amendment of tax returns, and submission of independent audit report

The following report may be of interest to:

**General taxpayers** 



Deadline extension for 2016 ToP filing and tax payment, amnesty on penalties for voluntary amendment of tax returns, and submission of independent audit report

(Notification No. 5517 GDT dated 31 March 2017)

The General Department of Taxation (GDT) has issued the above notification to extend deadlines for tax return filing and tax payment as follows:

- 1. Filing 2016 ToP returns and tax payment is extended to 30 April 2017.
- 2. Waiver of penalties for voluntary amendment of tax returns for the last three years is extended to 30 April 2017.
- 3. Submission of independent audit report is extended to 30 June 2017.

*Please* contact us if you need a copy of this notification.

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