

# Cambodia News Brief

June 2019



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

**Subject:**

Reminder to submit goods/service supply agent applications  
(Notification No. 8947 GDT, dated 24 May 2019)

**The following report may be of interest to:**

General taxpayers

The General Department of Taxation (GDT) is reminding agents and redistribution depots to submit their applications to be recognised as an agent supplying goods or services on behalf of a principal.

The AP01 application form and the documents required under Prakas No. 597 MEF.BrK and GDT Instruction No. 1543 must be submitted to the GDT no later than 31 July 2019.

The GDT will recognise agents and distribution depots who submit their application by 31 July as agents even if they have not yet received their agent certificate from the GDT.

The GDT will consider enterprises who fail to submit applications by deadline as supplying goods/services for themselves, meaning they'll need to pay taxes on their gross income.



For more information, please contact Pov Ratha at [ratha.pov@pwc.com](mailto:ratha.pov@pwc.com), or Heng Thy at [thy.heng@pwc.com](mailto:thy.heng@pwc.com), or call +855 (0) 23 860 606.

