

TAX COMPLIANCE SERVICES – CAMBODIA

In Cambodia tax compliance issues are worthy of your fullest attention.

- The Cambodian tax environment is unique and at times challenging.
- The legislation and practice at times develop in different directions.
- Many taxpayers find it difficult to ensure that all legal requirements are satisfied, and experience the costs and resources required to rectify previous negligence of compliance requirements.

Why choose DFDL Mekong?

- Our people are our strength: DFDL offers a leading team in skills and experience in Cambodian taxation. Download our team's profile [here](#).
- The experience gained from DFDL Mekong's highly successful tax controversy projects – ensuring most recent and up-to-date insight into the practice of the tax authorities; and
- The high level of respect and trust gained by DFDL Mekong with the tax authorities – ensuring fair and reasonable treatment.

Our services

DFDL tax team can provide the following services:

- **Monthly Tax Returns**

DFDL Mekong will assist you with calculation, preparation and lodgment of the monthly tax returns Tax and with tax authorities, including: prepare or review of prepayment of Profit Tax, Withholding Tax, Salary Tax and Fringe Benefit Tax, Value Added Tax and other monthly tax returns.

- **Annual Tax Return**

Cambodian entities are required to submit an Annual Tax Return to the GDT within three months of the entities' year end, even if for a dormant entry.

- **Annual Patent Tax Renewal**

Cambodian entities are obligated to renew their Patent Tax License every year before 31 March.

- **The Annual Declaration of Commercial Enterprise (ADCE)**

Cambodian entities are required to lodge an Annual Declaration of Commercial Enterprise each year with the MOC, with deadline on 31 March.

- **Additional support services**

- Accounting services;
- Corporate secretarial services, including providing legal and management representation; and
- Payroll outsourcing.

Cambodia Tax Compliance Practice contacts



Jean Loi, Partner, Tax & Customs Practice Group

Jean Loi is widely recognized as one of Cambodia's most experienced tax specialists. Formerly a tax partner with a Big 4 in Cambodia and Vietnam, she oversaw and organized tax compliance services for multinationals, banks and large regional enterprises. She assisted on many big projects and market entries in Cambodia such as the hydro, coal power plant projects, oil gas exploration blocks and the market entry of international banks. Jean assisted clients with the Cambodian and international structure.

Over her long experience in Cambodia, Jean assisted the Royal Government of Cambodia with redesigning the Specific Tax regulations as well as with other tax administration and policy issues.

Email: Jean.Loi@dfdlmekong.com



Laysym Sim, Senior Tax Manager

Laysym is an experienced tax adviser with a degree in management. He has over 10 years work experience, including with a Big 4 in Cambodia where he was responsible for relations with the tax authorities. He has advised, just to name a few examples, on tax planning of large property projects, transport companies, employee benefits and conducted tax due diligence on several major acquisitions in Cambodia.

Email: Laysym.Sim@dfdlmekong.com



Sophin Hong, Tax Manager

Sophin is a Tax Manager in DFDL's Tax & Customs PG. She has over 5 years tax experience with a Big 4 in Cambodia. Sophin has a degree in accounting from the Institute of Technology and Management. She is highly experienced in tax compliance and assisting clients in tax audits. Her clients include telecommunication companies, financial service providers, international organizations, funds, and property developers. Sophin specializes in corporate taxes, indirect taxes and cross-border tax issues.

Email: Sophin.Hong@dfdlmekong.com



Sophea Som, Tax Adviser

Sophea specializes in Tax Law and is attached to our Tax Practice Group after joining us from a Big 4 in Cambodia. She holds a Degree in Business Administration (Norton University, Phnom Penh) and English BEd (TEFL) from the Institute of Foreign Languages (IFL). She speaks Khmer and English. Her clients include banks, international organizations, multinational enterprises, funds and listed companies.

Email: Sophea.Som@dfdlmekong.com

ONE REGION • ONE FIRM™

PHNOM PENH

Cambodia@dfdlmekong.com
+855 23 210 400

VIENTIANE

Laos@dfdlmekong.com
+856 21 242 068

YANGON*

Myanmar@dfdlmekong.com
+95 1540 995

SINGAPORE

Singapore@dfdlmekong.com
+65 6325 0580

BANGKOK

Thailand@dfdlmekong.com
+66 26 363 282

PHUKET

Phuket@dfdlmekong.com
+66 76 279 921

SAMUI

Samui@dfdlmekong.com
+66 77 484 510

www.dfdlmekong.com

HANOI

Vietnam@dfdlmekong.com
+84 4 3936 6411

HO CHI MINH CITY

Vietnam@dfdlmekong.com
+84 8 3910 0072