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Tax

## A Claim for VAT Input Credit

The General Department of Taxation (“**GDT**”) of the Ministry of Economy and Finance has issued an Instruction No. 21406 GDT dated 20 December 2016 on the claim for Value Added Tax (“**VAT**”) input credit.

To claim for VAT input credit for purchases of goods or services, taxpayers shall, while filing a monthly tax return, attach therewith a copy of correct invoices issued by sellers or suppliers in a form as prescribed in Instruction No. 1127 GDT dated 26 January 2016 on the use of invoices for taxpayers under the Self-Assessment System.

Any enterprises that have not yet completed the tax information update at the GDT will be temporarily not allowed to claim for VAT input credit or VAT refund until the enterprises finish the tax information update with the GDT.

This Instruction also mentions that the non-issuance or issuance of incorrect invoices will be considered as an obstruction of the implementation of tax provisions, and offenders shall face a temporarily closure of the business or a tax assessment, or be liable to a fine of 10 million Khmer Riels (approximate to USD2,500) or imprisonment to 1 year or both.

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### ASEAN Economic Community Portal

The launch of the ASEAN Economic Community ("AEC") in December 2015, businesses looking to tap the opportunities presented by the integrated markets of the AEC can now get help a click away. Rajah & Tann Asia, United Overseas Bank and RSM Chio Lim Stone Forest, have teamed up to launch "Business in ASEAN", a portal that provides companies with a single platform that helps businesses navigate the complexities of setting up operations in ASEAN.

By tapping into the professional knowledge and resources of the three organisations through this portal, small- and medium-sized enterprises across the 10-member economic grouping can equip themselves with the tools and know-how to navigate ASEAN's business landscape. Of particular interest to businesses is the "Ask a Question" feature of the portal which enables companies to pose questions to the three organisations which have an extensive network in the region. The portal can be accessed at <http://www.businessinasean.com>.

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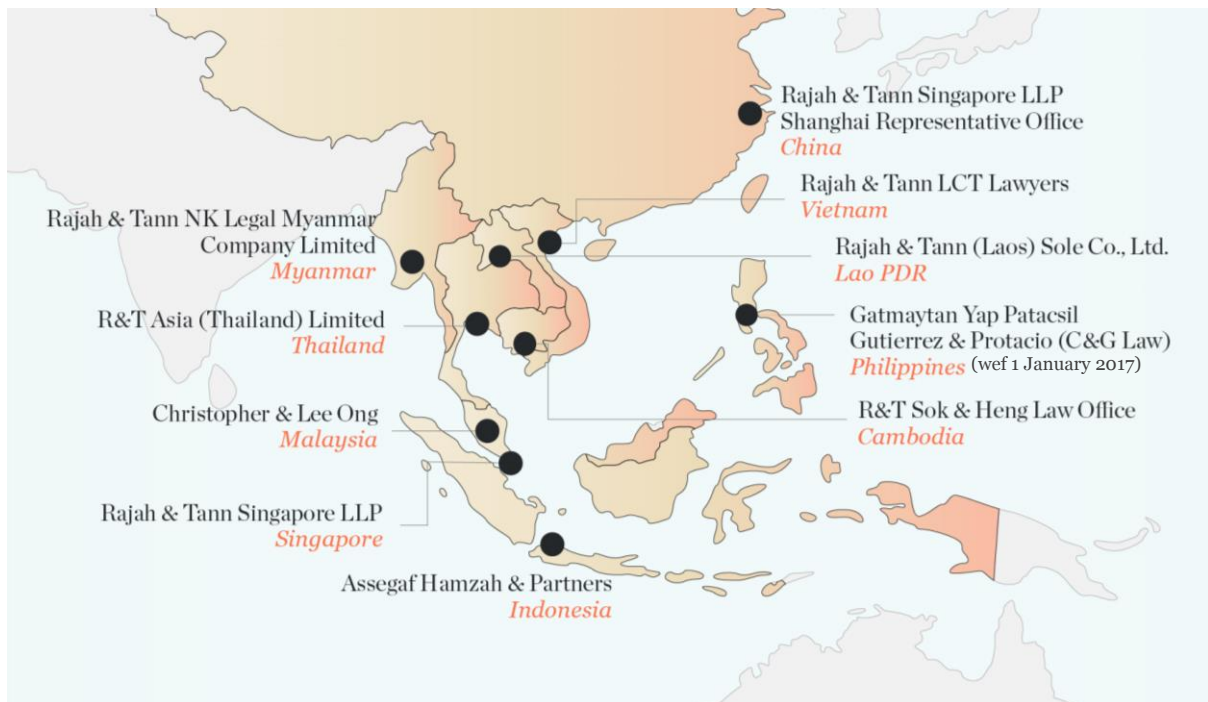
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