
Tax

Sub-Decree on Establishment of a Special Unit on Tax Audit

On 16 July 2024, the Royal Government of Cambodia issued Sub-Decree No. 160 on the Establishment of a Special Unit on Tax Audit ("**SUTA**") under the General Department of Taxation ("**GDT**") of the Ministry of Economy and Finance ("**Sub-Decree No. 160**"). SUTA has equal rank to a department under GDT.

SUTA functions as a mechanism to promote and expedite the resolution of any taxpayer matters in respect of tax audits.

SUTA's key responsibilities include:

- To manage and conduct tax audits in accordance with applicable laws and regulations and GDT's Standard Operating Procedures for Tax Audit by tax officials and taxpayers under its authority;
- To be responsible for verifying documents and performing risk assessments in the conduct of comprehensive tax audits on enterprises under its authority, without having to conduct limited or desk tax audits;
- To prepare a special annual tax audit plan based on the guideline on risk assessment on enterprises under its authority;
- To conduct tax audits at the request of enterprises under its authority;
- To perform work in accordance with methods and procedures pursuant to applicable laws and regulations on taxation;
- To inform the selected enterprises of reasons why they are selected for a tax audit;
- To report on work performance monthly, quarterly, semi-annually, and annually; and
- To perform other duties as assigned by the Director General of GDT.

Enterprises which will be put under the authority of SUTA include those with **gold compliance status** and other enterprises based on the evaluation of the committee to be established by GDT.

In addition, SUTA may request the Director General of GDT to work on and resolve any outstanding and ongoing tax audit cases in relation to enterprises under its authority by working together with the relevant units of GDT.

If you have any queries on the above, please feel free to contact our team members below who will be happy to assist.

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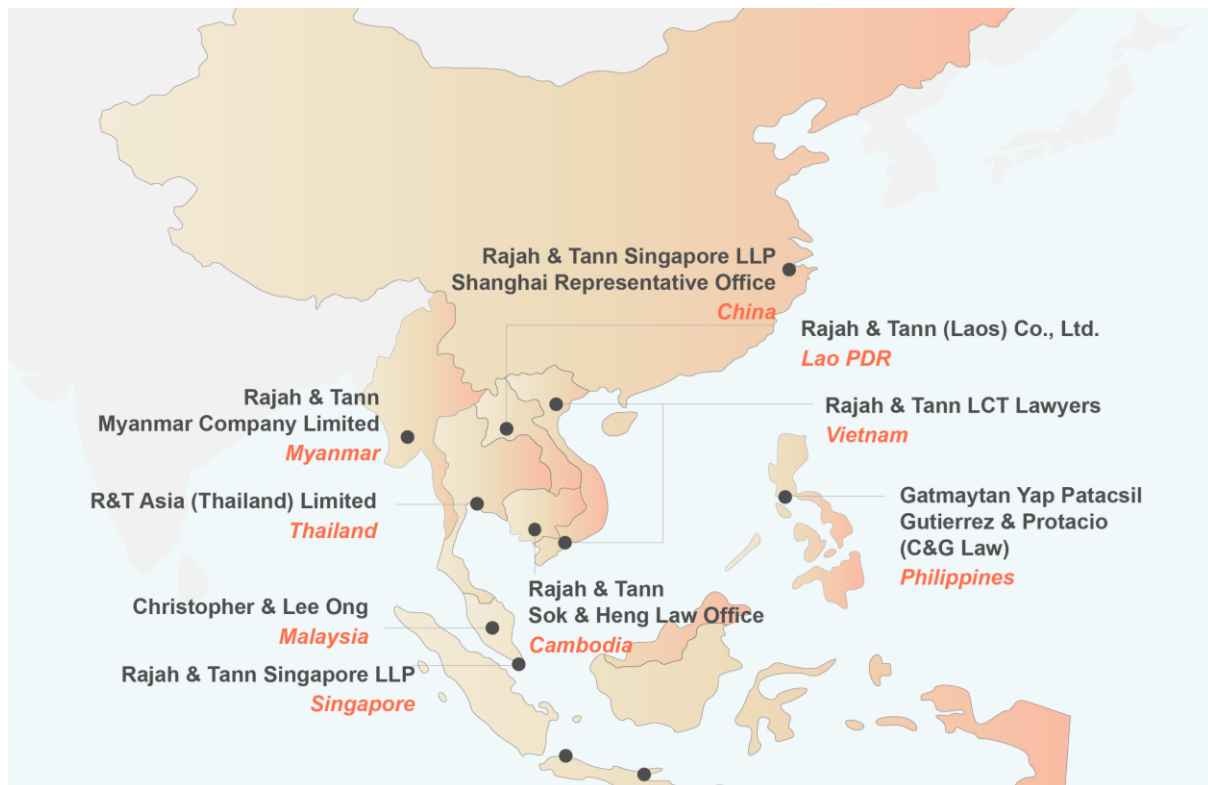
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