



**Kingdom of Cambodia
Nation Religious King**

Ministry of Economic and Finance
No. 1536

**Prakas
on
Classification of taxes-compliance**

Decided

Article 1- Purpose

The purpose of this Prakas is to define the criteria in order to classify the taxes-compliance of the tax-payers.

Article 2- Objective

The objective of this Prakas is to identify the classification of tax-payers' compliance in order to push for more effectiveness tax-duties.

Article 3- Scope

This declaration is applicable to the self-assessment taxpayers.

Article 4- Classified of tax payers compliance

The classification of tax payers' compliance has been divided into three types: Gold (Highly-compliant), Silver (Moderately-compliant), Bronze (Slightly compliant), depend on total scores of the criteria as below:

No.	Criteria	Score
1	Tax registration and registration updated	1
2	Give notification about the change of registration information	1
3	Submit tax declaration on time	1
4	Tax paid on time as declare	1
5	Been occupied on accounting report, and other documents as needed	2
6	Issued the correct invoices on every transection according to Law of Taxation	2

7	Not commit negligence as stipulated in Article 125 of Taxation Law	2
8	Not commit serious negligence as stipulated in Article 126 of Taxation Law	2
9	Paid for taxes, additional tax, and other interest that has been set by tax administration	2
10	Not making or providing document report or any fake information.	2
11	Cooperation and allow tax administration to inspect accounting report or other document	2
12	Not found to be applicable transfer prices between relevant persons	2
Total		20

Tax payer will have to be classified as Gold, Silver or Bronze as below:

- Gold: for tax payers who get total scores from 16 to 20.
- Silver: for tax payers who get total scores from 11 to 15.
- Bronze: for tax payers who get total scores from 1 to 10.

Article 5- Tax compliance certification

The General Department of Taxation will issue a certificate of tax compliance to the gold status taxpayers, while silver and bronze status taxpayers are required to apply for a certificate.

The validation of the certificate is 2 years. During the period of validation date, the GDT has right to revoke or do re-evaluation on tax compliance in case they has been found that the tax payer disobey the criteria that they received.

The GDT must prepare for Tax and Fiscal Compliance Evaluation Committee by participated from involving parties in order to ensure the transparency level of the compliance that has been provided to the tax payers.

Article 6- Implementation

Cabinet Director, Secretary General, Government delegate in charge of the General Department of Taxation, Director General of all General Department and Unit Director under counsel of MoEF shall implement this Prakas since from this signature date.

Phnom Penh, December 23th, 2016

**Senior Minister
Minister of Economy and Finance**

H.E. Aun Pornmoniroth