



Phnom Penh, 15<sup>th</sup> June 2022

INSTRUCTION  
ON  
THE IMPLEMENTATION OF E-COMMERCE TAX SYSTEM AND  
TAX PAYMENT PROCEDURES FOR NON-RESIDENT TAXPAYERS

The General Department of Taxation (GDT) of the Ministry of Economy and Finance has the honor to notify non-resident taxpayers who supply digital goods, digital services, or any e-commerce activities via an electronic system to the Kingdom of Cambodia in according with Notification No. 20522 GDT dated 08 December 2021 on the Implementation of Value Added Tax (VAT) on e-commerce as part of the modernization of the tax administration, the GDT has officially launched the E-Commerce Tax System to effectively and efficiently facilitate the filing of VAT returns for non-resident taxpayers in a transparent, convenient, and reliable manner.

The GDT would like to inform that non-resident taxpayers who supply digital goods, digital services, or any e-commerce activities via an electronic system to the Kingdom of Cambodia shall file the monthly VAT returns and make the payment effectively from 1 April 2022 onward via the E-Commerce Tax System. Non-resident taxpayers shall file their monthly VAT returns via the E-Commerce Tax System and pay the due VAT amounts by the 25<sup>th</sup> of the following month of which the related transactions occurred. In order to access the E-Commerce Tax System, the non-resident taxpayers shall complete the following steps:

1. Access to the System

Taxpayers who do not have a user account with the GDT's System shall follow the below steps:

- Go to the website: <https://www.tax.gov.kh/en/e-service>
- Click E-Commerce Tax System icon
- Click the **Create New User** button and enter the following information:
  - Name in English
  - Gender
  - Date of Birth
  - Nationality
  - Residential Identification Number/Passport Number
  - Email
  - Phone number
  - Type of users (1. Taxpayer, 2. Tax service agent, and 3. Enterprise's representative)
  - Check the box: **"I hereby certify that the above information given is true and correct."**
  - Fill in the correct characters or numbers according to the image (CAPTCHA).
- Click the **Next** button, the system will then send a 6-digit code to the entered email address
- Enter the code given and click the **Code Verification** button
- Enter **New Password** and **Confirm New Password** then click the **Create Password** button.

For those who already have GDT accounts they can directly visit the website: <https://www.tax.gov.kh/en/e-service> and access the system by entering **Email** and **Password** and then click the **Log in** button without having to re-register.

## 2. Procedures for Filing VAT Returns in the System

Via the use of E-Commerce Tax System, users shall complete the following procedures as set out below:

- Go to the website <https://www.tax.gov.kh/en/e-service>
- Click the **E-Commerce Tax System** icon
- Complete the account log-in by entering **Email** and **Password** and then click the **Log in** Button
- Choose the **Enterprises Declaration List**

For the user account which does not have the registered enterprise declaration, the following steps shall be completed:

- Click the **Add New Enterprise** button, then enter the information of the registered non-resident taxpayer who is supplying digital goods and digital services including: **Tax Identification Number (TIN)**, **Registered Card Number**, and **Email of Owner or Representative**, then click the **Next** button
- Enter the provided 6-digit code being sent to the owner's registered email, then click the **Verify** button and then click the **Okay** button
- The system will redirect back to the homepage of **Enterprise Declaration List**.
- Enter the **Tax Identification Number (TIN)** then click the **Search** button, the system will then display the non-resident taxpayer information
- Look for the word **Action/Review** then click the **Declare Tax Return Information**, the system will display the non-resident taxpayer's information
- Click the **Create Tax Return** button, and select **Declaration Date** to declare and then click the **Okay** button
- The system will display the four (4) steps as per below:
- **Step 1:** Display the enterprise's information then click the **Next** button
- **Step 2:** E-commerce transactions supplied to non-self-assessment taxpayers
  - In the case of a single transaction, click **Add New** button
  - In the case of multiple transactions within an Excel Template (Appendix 01), click **Batch Entry** button to transfer the data into the system and then click the **Save** button.
- **Step 3:** E-commerce transactions supplied to self-assessment taxpayers
  - In the case of a single transaction, click **Add New** button
  - In the case of multiple transactions within an Excel Template (Appendix 02), click **Batch Entry** button to transfer the data into the system then click the **Add new** button.
- **Step 4:** Taxable Supplies
  - If the non-resident taxpayer has a **Tax Credit Allowable** which has been approved by the GDT, the non-resident taxpayer shall enter the **Tax Credit** amount into the **Credit Allowance** textbox.
  - Check the box: **"We have examined all items on this return and its attached appendixes and declare that all information is true and correct and no other e-commerce transactions supplied to Cambodia have not been declared or have been underdeclared. We are fully liable to the laws and regulations in force for any fraudulent information"**
  - Then click the **Submit** button.



- Go to the menu **Declaration History**, select **Tax Year and Month** then click the **Search** button following which click the **Action/Review** button to search for **Print request letter** to print out the **Payment Application for VAT** to proceed to the next step for making the payment.

*Note: In the event of the non-resident taxpayers has under-declared the VAT for any particular month, the non-resident taxpayers can complete an additional declaration by selecting the additional declaration menu. Please note that non-resident taxpayers who have under-paid or have made late submissions or late payment of their due VAT amounts shall be subject to penalties (additional tax and interest) as stipulated in the laws and regulations in force.*

### 3. Procedures for making Tax Payments for Non-Resident Taxpayers

Non-resident taxpayers can settle the payment of the due VAT amounts to the GDT via locally appointed partnered banks in Cambodia. All bank fees incurred by the payments of the due VAT amounts will be the burden of the non-resident taxpayers. The due VAT amounts that have been paid by the non-resident taxpayers to the GDT will not be refundable. The non-resident taxpayers can pay the due VAT amounts to the GDT via the following methods:

#### 3.1 Direct Payment

Non-resident taxpayers can use the **Payment Application for VAT** to make the payments of the due VAT amounts directly to the GDT via locally appointed partnered banks in cash. Via this method, non-resident taxpayers can use their representatives or any registered Tax Service Agents to facilitate the making of payments to the GDT on their behalf.

#### 3.2 E-payment

Non-resident taxpayers can make the payments of the due VAT amounts via Credit Card or Debit Card or via local e-payment bank account. These payment methods are included in the payment function of E-Commerce Tax System. In order to make the payments, the non-resident taxpayers shall complete the following steps:

- To access the system, non-resident taxpayers shall follow the prescribed steps as stated in point 2, "Procedures for filing VAT return in the system"
- In the **Declaration History** menu, enter the **Tax Identification Number (TIN)** then click **Search** button, the system will then display the non-resident taxpayers' information
- Search for the **Action/Review** word then click the **Pay Tax** button, the system will then display the total due amount of VAT to be paid
- Under label "**Choose Payment Method**", select the available options of GDT's locally appointed partnered banks to pay the tax.

#### 3.3 Transfer from Overseas Bank Account to GDT's Bank Account (Inward Telegraphic Transfer)

Non-resident taxpayers who make the payments of their due VAT amounts by transferring from their overseas bank accounts to the GDT's bank account shall complete the following steps:

- Transfer the due VAT amounts from the non-resident taxpayers' bank accounts to the GDT's bank account via any locally appointed partnered banks.
- Fill in the due VAT amounts in Form P101 or the Tax Payment Application printed from the E-Commerce Tax System.
- Send an email to the locally appointed partnered banks of GDT, attaching the filled-out Form P101 or the Tax **Payment Application for VAT** with the receipt of the payment.

*Note:*

- The money transfer procedures and requirements of each locally appointed partnered banks

of the GDT are set out in the attached appendix regarding the usage of the services of the locally appointed partnered banks of GDT.

- After filing the VAT return and the making of payments of the due VAT amounts successfully, the system will then change the status from *not paid* to *paid* in the **Declaration History**.

#### 4. Printing the Verification Letter of the Monthly VAT Return Filing

Non-resident taxpayers can print the *Verification Letter of the Monthly VAT Return Filing* after successfully making the payments by completing the following steps:

- To access the system, non-resident taxpayers shall follow the prescribed steps as stated in point 2, "Procedures for filing VAT return in the system"
- In the **Declaration History** menu, enter the **Tax Identification Number (TIN)** then click the **Search** button, the system will then display the non-resident taxpayers' information
- Search for the **Action/Review** word then click **Monthly Filing Tax Return Clarification Letter** button.

*To learn more about the application of E-Commerce Tax System, users can check the details in the guidebook on the introduction of E-Commerce Tax System of GDT on its website: <https://www.tax.gov.kh> or view the Tutorial Video or call to the Call Center 1277 or chat in GDT Live Chat, which can be downloaded as mobile App from the App Store for iOS or Play Store for Android.*

The General Department of Taxation of the Ministry of Economy and Finance strongly hopes that all non-resident taxpayers who supply digital goods, digital services, or any e-commerce activities via an electronic system to the Kingdom of Cambodia will correctly and effectively implement the contents of the provided guidelines for the implementation of the E-Commerce Tax System in both the monthly VAT return filing and the payment procedures of their due VAT amounts. *ux*

Minister Attached to the Prime Minister  
Delegate of the Royal Government in Charge as *SH*  
Director General of General Department of Taxation *Vg/SKH*

  
**KONG VIBOL**



## APPENDIX FOR USING ADVANCED BANK OF ASIA LIMITED (ABA) SERVICE

### User's Guide for VAT Payment from Overseas to the General Department of Taxation of the Kingdom of Cambodia via Advanced Bank of Asia Limited.

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#### 1. FOR TAX PAYMENT

#### REQUIRED INFORMATION FOR RECEIVING INTERNATIONAL SWIFT TRANSFERS SENT IN US DOLLARS (USD)

For tax payment through SWIFT remittances in **USD**, please provide the following details to the remitting bank:

<b>Beneficiary Name</b>	GDT_DEPARTMENT OF LARGE TAXPAYER (ALL KIND OF TAXES)
<b>Beneficiary Address</b>	522-524,0,110-245 Phum1 Tuek Lak Ti Muoy Tuol Kouk, Phnom Penh, Cambodia
<b>Beneficiary Account Number</b>	<b>001754373</b>
<b>Beneficiary Bank Name</b>	ADVANCED BANK OF ASIA LIMITED
<b>Beneficiary Bank Address</b>	No. 148, Preah Sihanouk Blvd, Phnom Penh, Cambodia
<b>Beneficiary Bank SWIFT</b>	ABAAKHPP
<b>Correspondent Bank</b>	Choose one from the ABA main correspondent bank list below:

No	Correspondent Bank Name	Address [Location]	SWIFT Code
1	Standard Chartered Bank	New York, USA	SCBLUS33
2	JPMorgan Chase Bank National Association	New York, USA	CHASUS33

#### Additional information:

- The Applicant understands and confirms that the transfer currency is USD and the Bank will apply its internal currency exchange rate to process money transfer in KHR currency.
- The Applicant understands that the bank may charge its fees and agrees to the Money Transfer Terms and conditions.
- The Applicant understands that the payment should be sent prior payment deadline and send to ABA Bank at least 3 working days before such deadline.
- The Applicant must provide **Tax Registration Number (TIN)** in the purpose of payment (Field 70 of MT 103 SWIFT message). Please inform your bank accordingly.
- The Applicant must scan attachment of payment confirmation (MT103 SWIFT message) and form P101 or the payment application for VAT and send them via email to: [ABATaxSupport@ababank.com](mailto:ABATaxSupport@ababank.com)
- Applicant understands that payment can be processed by bank only upon fund has been received on working day.

## APPENDIX FOR USING ADVANCED BANK OF ASIA LIMITED (ABA) SERVICE

### User's Guide for VAT Payment from Overseas to the General Department of Taxation of the Kingdom of Cambodia via Advanced Bank of Asia Limited.

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## 2. FOR TAX PENALTIES PAYMENT

### REQUIRED INFORMATION FOR RECEIVING INTERNATIONAL SWIFT TRANSFERS SENT IN US DOLLARS (USD)

For tax payment through SWIFT remittances in **USD**, please provide the following details to the remitting bank:

**Beneficiary Name** GDT\_DEPARTMENT OF LARGE TAXPAYER  
(PENALTY TAXES)  
**Beneficiary Address** 522-524,0,110-245 Phum1 Tuek Lak Ti Muoy Tuol Kouk,  
Phnom Penh, Cambodia  
**Beneficiary Account Number** 001771426  
**Beneficiary Bank Name** ADVANCED BANK OF ASIA LIMITED  
**Beneficiary Bank Address** No. 148, Preah Sihanouk Blvd, Phnom Penh, Cambodia  
**Beneficiary Bank SWIFT** ABAKHPP  
**Correspondent Bank** Choose one from the ABA main correspondent bank list below:

No	Correspondent Bank Name	Address [Location]	SWIFT Code
1	Standard Chartered Bank	New York, USA	SCBLUS33
2	JPMorgan Chase Bank National Association	New York, USA	CHASUS33

#### Additional information:

- The Applicant understands and confirms that the transfer currency is USD and the Bank will apply its internal currency exchange rate to process money transfer in KHR currency.
- The Applicant understands that the bank may charge its fees and agrees to the Money Transfer Terms and conditions.
- The Applicant understands that the payment should be sent prior payment deadline and send to ABA Bank at least 3 working days before such deadline.
- The Applicant must provide **Tax Registration Number (TIN)** in the purpose of payment (Field 70 of MT 103 SWIFT message). Please inform your bank accordingly.
- The Applicant must scan attachment of payment confirmation (MT103 SWIFT message) and Form P101 or the payment application for VAT and send them via email to: [ABATaxSupport@ababank.com](mailto:ABATaxSupport@ababank.com)
- Applicant understands that payment can be processed by bank only upon fund has been received on working day.



## APPENDIX FOR USING ACLEDA BANK PLC. SERVICE

### User's Guide for VAT Payment from Overseas to the General Department of Taxation of the Kingdom of Cambodia via ACLEDA Bank Plc.

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ACLEDA Bank Plc. is a partner of the General Department of Taxation (GDT) of the Kingdom of Cambodia, which provides Value Added Tax (VAT) service from overseas in every working day or from Monday to Friday. All requirement for VAT payment from overseas transfer (Inward Telegraphic Transfer-ITT), you, the company representative please follow the steps as below:

1. Entering tax declaration via GDT's system to input or complete the tax amount, account number, and print the P101/ the payment application for VAT.
2. Correctly calculate the transfer amount and banking service fees to pay the tax in Riel currency according to the amount in the Form P101 or using the payment application for VAT and the exchange rate displayed on the website <https://www.acledabank.com.kh>. Please be informed that this exchange rate may change later<sup>(1)</sup>.
3. ACLEDA ITT rate per Single Invoice: 0.10% (minimum USD10 or equivalent), and the Tax payment equal to zero, the bank will charge USD10 or equivalent.
4. Money transfer from overseas to ACLEDA Bank Plc. via Remittance Instruction as bellow:
  - In case of VAT payment:
    - Name: GDT/Large Taxpayers Management Department (All Kinds of taxes)
    - Account No: **00010163597818**
    - Please see details in Remittance Instruction attached in Annex 1.
  - In case of Penalty Tax payment
    - Name: GDT/Large Taxpayers Management Department (Penalties)
    - Account No: **00010162260111**
    - Please see details in Remittance Instruction attached in Annex 2.
5. After successfully money transferred, please you send an email to ACLEDA address: [tax.operations@acledabank.com.kh](mailto:tax.operations@acledabank.com.kh), by attach with the P101/ the payment application for VAT and Money transfer form to make Tax payment request.
6. After successfully tax payment, you will receive a reply email with a Single Invoice printed from the system of the GDT. The Original Single Invoice (White and Pink) ACLEDA will send to the Department of Large Taxpayers of GDT according to the agreement to filling the documents.

**Notice:** - (1) *As the exchange rate fluctuates the next time, you can transfer money into US dollars or other currencies to pay the tax in Riel currency accurate or excessive. For the excess amount, the bank will pay an additional bill according to the instructions of GDT, and this excess amount is accrue in GDT's system to deduct with the next month's tax.*  
- *If the Tax amount or banking service fee is missing/insufficient amount, the bank will not process the tax payment unless you transfer the full amount first or you can request the bank to deduct extra money from your account to complete all amount to be paid and/or send new P101/ the payment application for VAT with the tax amount equal to the amount sent.*  
- *The Bank will not liable if your transfer information from overseas bank is inaccurate or insufficient to make payment fail.*

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**ANNEX 1**  
**REMITTANCE INSTRUCTION**

Name of the Banking Institution	ACLEDA Bank Plc.
Bank's Address	# 61, Preah Monivong Blvd., Sangkat Srah Chork, Khan Daun Penh, Phnom Penh, Cambodia
Telephone number	(855)23- 994 444 / 15- 999 233
Facsimile number	855-23- 430 555
E-mail	<a href="mailto:inquiry@acledabank.com.kh">inquiry@acledabank.com.kh</a> <a href="mailto:limkunthea@acledabank.com.kh">limkunthea@acledabank.com.kh</a> <a href="mailto:yimnat@acledabank.com.kh">yimnat@acledabank.com.kh</a>
SWIFT	ACLBKHPP
Intermediary Bank <b>FIELD 56A:</b>	<p>Wells Fargo Bank, National Association. 375 Park Ave NY 4080 New York City, NY 10152 United States of America. SWIFT : <b>PNBPUS3NNYC</b> CHIPS ABA : <b>0509</b> FED ABA : <b>026005092</b></p> <p><i>or</i> Standard Chartered Bank, New York, U.S.A. SWIFT: <b>SCBLUS33</b> CHIPS ABA: 0256 FED ABA: 026002561</p> <p><i>or</i> Bank of America, 222 BROADWAY NEW YORK, NY UNITED STATE of AMERICA 10038 SWIFT: <b>BOFAUS3N</b> FED ABA : <b>026009593</b> CHIPS ABA : <b>0959</b></p> <p><i>or</i> Kookmin Bank Kookmin Bank Floor 11 Gukjegeumyung-ro 8-gil26 Yeongdeungpo-gu, Seoul 07331, Republic of Korea. SWIFT: <b>CZNBKRSE</b></p> <p><i>or</i> United Overseas Bank Limited UOB Plaza 80 Raffles Place 048624 Singapore SWIFT: <b>UOVBSGSG</b></p> <p><i>or</i> KEB HANA Bank KEB Hana Bank, Head Office 35 EULJIRO, JUNG-GU, SEOUL, KOREA. SWIFT: <b>KOEXKRSE</b></p>

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	<i>or</i> The Bank of New York Mellon 240 GREENWICH STREET, New York, NY 10286, United States of America. SWIFT: <b>IRVTUS3N</b> ABA: 021000018
	<i>or</i> Woori Bank 51 Sogong-ro (Hochyun-dong 1-ga) Jung-gu, Seoul, 04632, Korea. SWIFT: <b>HVBKKRSE</b>
Account with institution <b>FIELD 57A:</b>	ACLEDA Bank Plc., Head Office, Phnom Penh, Cambodia. SWIFT CODE: <b>ACLBKHPP</b> CHIPS UID: <b>415637</b>
Beneficiary Customer <b>FIELD 59:</b>	<b>Name:</b> GDT/Large Taxpayers Management Department (All Kinds of taxes) <b>Account No:</b> 00010163597818
Details of Payment <b>FIELD 70:</b>	Remark from sender to beneficiary customer such as: VAT: ..... and Type of tax .....

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**ANNEX 2**  
**REMITTANCE INSTRUCTION**

Name of the Banking Institution	ACLEDA Bank Plc.
Bank's Address	# 61, Preah Monivong Blvd., Sangkat Srah Chork, Khan Daun Penh, Phnom Penh, Cambodia
Telephone number	(855)23- 994 444 / 15- 999 233
Facsimile number	855-23- 430 555
E-mail	<a href="mailto:inquiry@acledabank.com.kh">inquiry@acledabank.com.kh</a> <a href="mailto:limkunthea@acledabank.com.kh">limkunthea@acledabank.com.kh</a> <a href="mailto:yimnat@acledabank.com.kh">yimnat@acledabank.com.kh</a>
SWIFT	<b>ACLBKHPP</b>
Intermediary Bank <b>FIELD 56A:</b>	Wells Fargo Bank, National Association. 375 Park Ave NY 4080 New York City, NY 10152 United States of America. SWIFT : <b>PNBPUS3NNYC</b> CHIPS ABA : <b>0509</b> FED ABA : <b>026005092</b>
	<i>or</i> Standard Chartered Bank, New York, U.S.A. SWIFT: <b>SCBLUS33</b> CHIPS ABA: 0256 FED ABA: 026002561
	<i>or</i> Bank of America, 222 BROADWAY NEW YORK, NY UNITED STATE of AMERICA 10038 SWIFT: <b>BOFAUS3N</b> FED ABA : <b>026009593</b> CHIPS ABA : <b>0959</b>
	<i>or</i> Kookmin Bank Kookmin Bank Floor 11 Gukjegeumyung-ro 8-gil26 Yeongdeungpo-gu, Seoul 07331, Republic of Korea. SWIFT: <b>CZNBKRSE</b>
	<i>or</i> United Overseas Bank Limited UOB Plaza 80 Raffles Place 048624 Singapore SWIFT: <b>UOVBSGSG</b>
	<i>or</i> KEB HANA Bank KEB Hana Bank, Head Office 35 EULJIRO, JUNG-GU, SEOUL, KOREA. SWIFT: <b>KOEXKRSE</b>



	<b>or</b> The Bank of New York Mellon 240 GREENWICH STREET, New York, NY 10286, United States of America. SWIFT: <b>IRVTUS3N</b> ABA: 021000018
	<b>or</b> Woori Bank 51 Sogong-ro (Hoehyun-dong 1-ga) Jung-gu, Seoul, 04632, Korea. SWIFT: <b>HVBKCRSE</b>
Account with institution <b>FIELD 57A:</b>	ACLEDA Bank Plc., Head Office, Phnom Penh, Cambodia. SWIFT CODE: <b>ACLBKHP</b> CHIPS UID: <b>415637</b>
Beneficiary Customer <b>FIELD 59:</b>	<b>Name:</b> GDT/Large Taxpayers Management Department(Penalties) <b>Account No:</b> 00010162260111
Details of Payment <b>FIELD 70:</b>	Remark from sender to beneficiary customer such as: VAT: ..... and Type of tax .....


