



**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**

**ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប  
 ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា**  
**To Pay Tax Is The Obligation For All Cambodian People And  
 To Contribute To The Defense And Development Of Our Nation!**



# Manual On Standard Operating Procedures (SOP) of Tax Audit for Tax Officers and Taxpayers

Dated 30-May-2024, Hyatt Regency Phnom Penh

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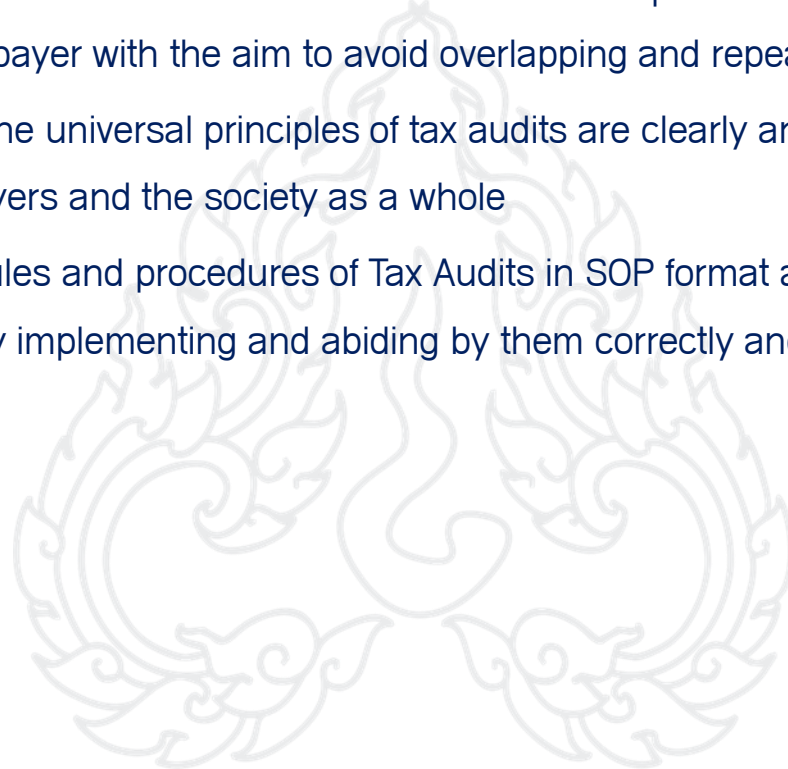
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## PURPOSE OF THE PREPARATION AND PUBLICATION OF TAX AUDIT SOP



- **Outcome of The 19th Royal Government-Private Sector Forum on 13th November 2023:** To improve investment and business climate, part of Tax Administration reforms is to develop a Standard Operating Procedure for Tax Audit for Tax Officer and Taxpayer with the aim to avoid overlapping and repeated tax audits
- To ensure the subject and the universal principles of tax audits are clearly and commonly understood by both tax auditors and taxpayers and the society as a whole
- To clearly spell out all the rules and procedures of Tax Audits in SOP format and to ensure both tax auditors and taxpayers are effectively implementing and abiding by them correctly and professionally in a transparent and responsible manner.





# PREPARATION PROCESS

- **08/Nov/23:** GDT held meeting and received inputs from Private Sector
- **13/Nov/23:** The Government reemphasized the need for GDT to prepare SOP of Tax Audit
- GDT completed the initial draft of the SOP

- **15/Jan/24:** MEF held 2<sup>nd</sup> internal meeting attended by GDT
- GDT finalized the draft SOP based on the inputs from the 2<sup>nd</sup> meeting with the approval for discussing the draft with Private Sector for 2<sup>nd</sup> round.

- **29/Mar/24:** **SAMDECH THIPADEI** approved the SOP for the implementation



- Instruction from MEF
- **09/Oct/23:** GDT held internal meeting and started drafting the SOP
- **16/Oct/23:** H.E. Permanent Secretary of State chaired the SOP meeting with additional instructions from HE. Deputy Prime Minister on **20/Oct/23**
- **26/Oct/23:** MEF had issued the guideline on SOP preparation
- GDT continues preparing SOPs

- **04/Dec/23:** MEF held 1<sup>st</sup> internal meeting attended by GDT
- GDT revised the SOP based on the inputs from the meeting

- **08/Feb/24:** MEF held meeting and received inputs from Private Sector
- **22/Feb/24:** GDT held a final meeting with Private Sector for clarification
- GDT accepted the inputs and revised the SOP in accordance with the outcomes of the meeting
- GDT completed the final draft of the SOP

# Summary



This SOP aims to clarify and ascertain the following:

- The roles, responsibilities and workflows/processes of the tax audit between the tax auditors and the taxpayers
- The departments/tax unit in charge of conducting Desk Audit, Limited Audit and Comprehensive Audit
- Conversion of Desk Audit to become a simple issuance of Letter of Notification on Irregularities/inconsistencies of Tax Returns ( not a tax reassessment process )
- Limitation of the Onsite Audit to once every 3 years for tax compliant companies after they have been onsite audited. However, onsite audits can still be carried out during the 3 years grace period on request by taxpayers/companies/enterprise or as and when Tax Administration has discovered clear evidences of irregularities/inconsistencies
- Differentiation between tax audit function and taxpayer's protest resolution on tax reassessment
- Differentiation between tax audit function and tax crime investigation function
- Inclusion of the overseeing, monitoring, controlling and evaluating mechanisms
- Inclusion of the provisions of Code of Conduct, Disciplines and Professionalism, along with the reporting and complaining mechanisms



# I. Chapter 1: Tax Audit Function

## 1. Background

- Tax system in Cambodia is a self-assessment system
- Authority and obligations of Tax Administration stipulated in Law on Taxation, Article 194, 209 and 210
- Roles and responsibilities of the General Department of Taxation (GDT) on conducting tax audit based on the following:
  - Sub-decree 43 ANKr.BK dated 28 February 2022 on the Organization and Functioning of the Ministry of Economy and Finance
  - Prakas 1232 MEF.PrK dated 30 November 2017 on the Organization and Functioning of the General Department of Taxation
  - Prakas 270 MEF.PrK dated 13 March 2019 on Tax Audit
- This SOP is to further clarify and reinforce the spirit of Prakas 270 MEF.PrK.



# I. Chapter 1: Tax Audit Function

## 2. Purpose

- This SOP has been prepared to provide tax officers and taxpayers an overview of tax audit function in order to ensure a common understanding of all key aspects of the universal principles of Tax Audit Function including its role and objective and its detailed methods & procedures
- Provide an update on the latest development and improvement of the rules & procedures of tax audit

## 3. Scope

- This SOP has been prepared to be used as a guidance for tax auditors and taxpayers under the self-assessment system.

## 4. Definition

- Tax audit refers to the review and certification of accounting records, financial reports and various documents related to the businesses of the taxpayers to ascertain that the calculation, declaration and tax payment are correctly made in accordance with the laws and regulations on taxation.



## II. Chapter 2: Types and Rules and Procedures for Tax Audit

### 1. Types of Tax Audit

Tax audit is categorized into 2 types - **Desk Audit ( Offsite ) & Onsite Audit**

#### 1.1. Desk Audit:

- It is conducted at the tax administration office
- It is a review/verification process of tax returns that have been considered or regarded as irregular or inconsistent between the declared tax returns monthly/annually and/or information that the tax administration has received from various credible sources
- It focuses on simple cases that can be easily addressed
- It shall be conducted within 12 month period after taxpayers' submission of their tax returns
- It is not a tax reassessment process
- It shall be conducted by Provincial/Khan Tax Branch or Department of Large Taxpayer ( DLT )

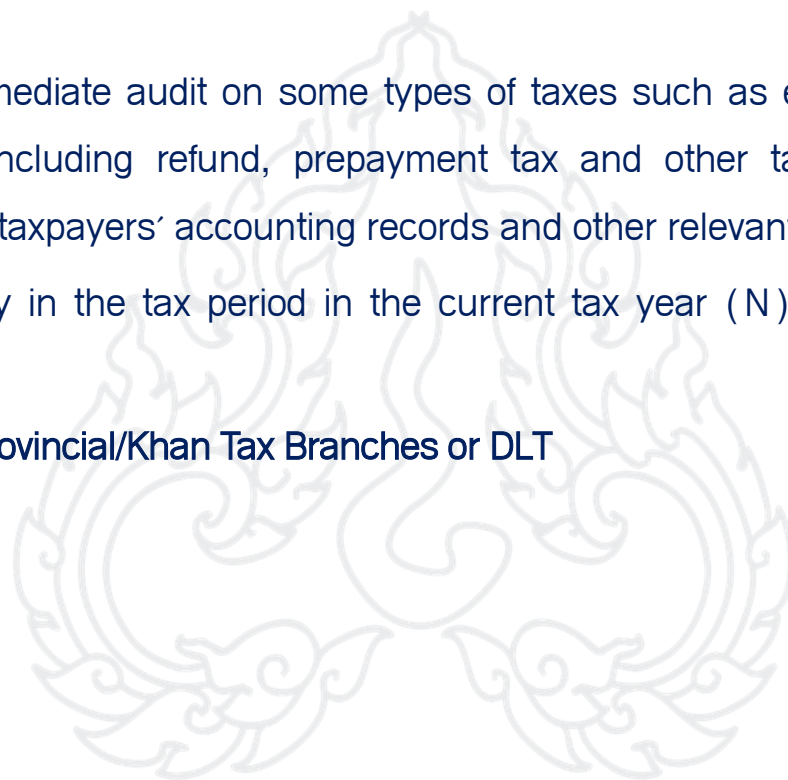


# I. Chapter 1: Tax Audit Function

## 1.2. Onsite Audit – there are 2 types

### 1.2.1 Limited Audit:

- It is a short-term and immediate audit on some types of taxes such as excise tax, public lighting tax, value-added tax (VAT) including refund, prepayment tax and other taxes, except income tax, by examining the risks in the taxpayers' accounting records and other relevant documents
- It shall be conducted only in the tax period in the current tax year (N) and the tax year before the current tax year (N-1)
- It shall be conducted by Provincial/Khan Tax Branches or DLT



## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 1.2.2. Comprehensive Audit:

- It is a tax audit conducted on all types of taxes and it assesses the accounting records of the enterprises by reviewing their actual overall business operations and verifies them with their accounting records, financial reports and other important documents related to their businesses. These are done to ensure that enterprises have prepared correctly their accounting reports and financial reports in accordance with the law and regulations on taxation and have accordingly duly fulfilled their tax obligations in accordance with the law and regulations on taxation.
- It shall be conducted within 3 tax years backwards (N-3) or up to 5 tax years backwards in the event that there are clear proofs of tax evasion or loss carried forward or credit carried forward from tax year or previous tax period
- In certain cases, it shall be conducted exceeding 5 years backwards in the event that there are clear proofs of serious tax evasion. Such audit can be carried out after getting approval from Ministry of Economy and Finance
- It shall be conducted by Department of Enterprise Audit (DEA)

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



- In principle, an Onsite Audit can only be conducted on a enterprise once every 3 years. However, Tax Administration can conduct an Onsite Audit at any time during this 3 year grace period, provided that it has found some high level of risks ( relevant traces/tracks and or evidences/proofs ) of tax non-compliance. An Onsite Audit can also be carried out during the 3 year grace period on request from the enterprise.
- For a enterprise which has been granted with a gold certificate of tax compliance is exempted from an Onsite Audit during the effective period of the gold certificate. However, if the Tax Administration has found certain level of risks of tax non-compliance, an Onsite Audit can also be carried out to ensure the tax compliance. An Onsite Audit can also be carried out any time on request from the enterprise.
- Tax Administration will appoint a joint tax audit by related audit units to avoid an overlapping tax audit.

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



- In the event that Tax Administration has obtained relevant evidences of intentional tax evasions or tax crimes committed by a taxpayer, the Director General of GDT may appoint any competent tax audit Department/Unit to conduct the tax audit or alternatively, the Tax Crimes Investigation Department to carry out the necessary tax crime investigation procedures.
- Tax Audit Unit shall utilize the documents and information that had been submitted by the taxpayers at the point of their tax registrations and also from their tax returns without requesting from the taxpayers and in either case, tax auditor has the legal rights and authorities to request the taxpayers for other additional required documents to be used to ascertain and to conclude the process. All these additional required documents shall be kept for further internal usage to avoid the unnecessary redundant requests from the taxpayer

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2. Rules and Procedures for Tax Audit

#### 2.1. Rules and Procedures for Desk Audit

- In the event of having found irregularities and inconsistencies between the information and relevant data of relevant taxpayers in their monthly tax returns of the current tax year ( N ) and from their monthly and annual tax returns of the current tax year ( N ) and/or any other credibly relevant information that the Tax Administration has been able to obtain via its other available internal systems and or from other external credible sources, certain measures or actions such as Desk Audit may be carried out.
- Desk Audit is not a tax reassessment process. It is simply a notification process ( mostly utilizing the available IT-based systems for cross-checking ) to inform taxpayers about certain irregularities or inconsistencies of their tax returns so that the said taxpayers have the opportunities to amend their tax returns and pay the correct tax amount accordingly.
- In the event that the said taxpayer accepts the irregularities/inconsistencies found via the Desk Audit process, the said taxpayers shall accordingly amend their tax returns and pay the correct tax amounts within 30 working days after having received the first notification letter. This amendment that is resulted in additional tax payment is exempt from interest. The interest exemption is allowed once in the calendar year.
- In the event that the taxpayer does not accept the found irregularities/inconsistencies, they shall submit a protest letter to the Tax Administration within 30 working days after having received the notification letter.

## II. Chapter 2: Types and Rules and Procedures for Tax Audit

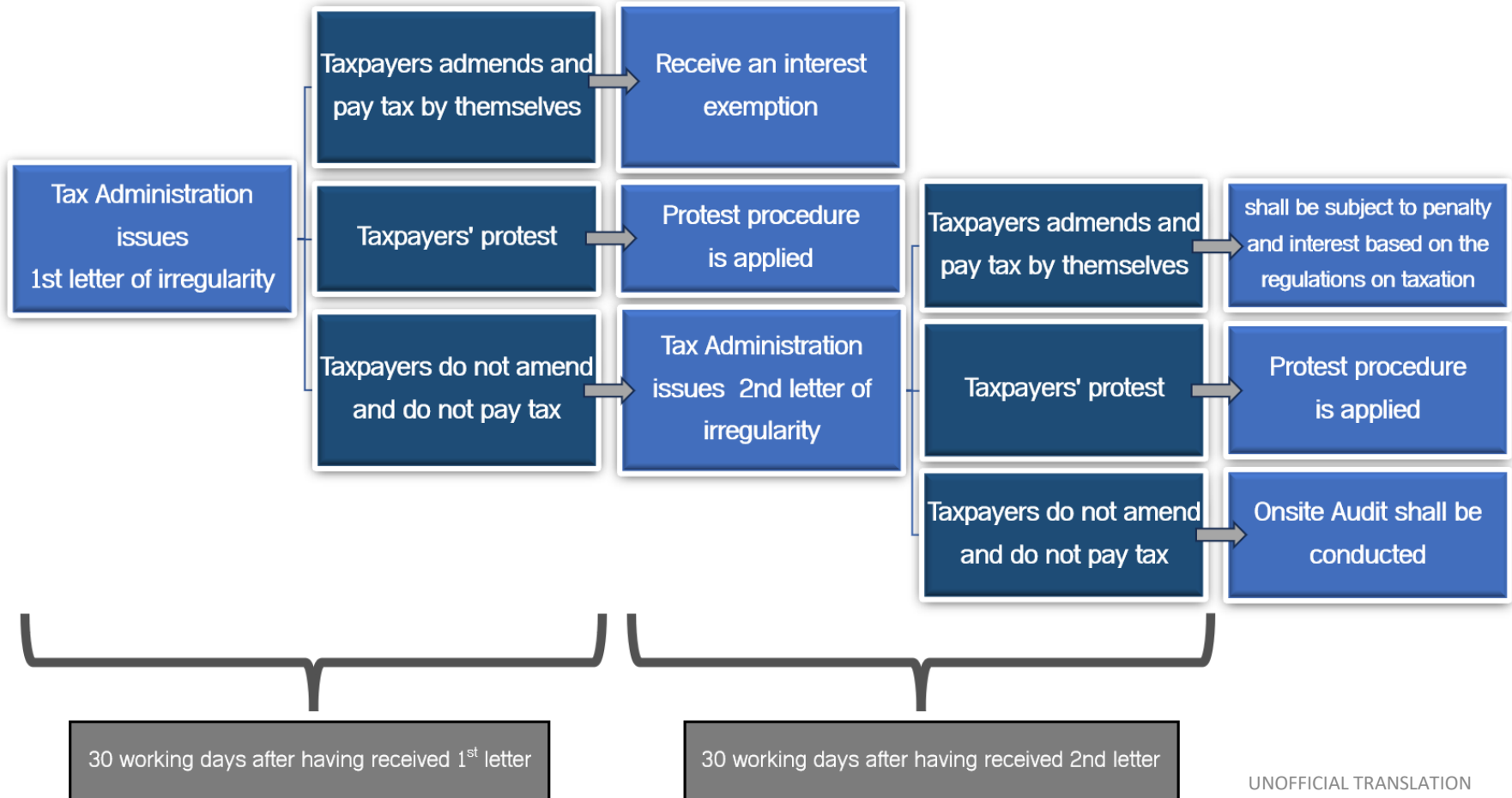


### 2.1. Rules and Procedures for Desk Audit: ( cont. )

- In the event that the taxpayer fails to amend, fail to pay their tax amount and fail to submit a protest letter within 30 working days after having received the 1st notification letter, the Desk Audit team shall issue a 2<sup>nd</sup> notification letter.
- In the event that the taxpayer accepts the irregularities/inconsistencies found via the Desk Audit process, the taxpayer shall amend their tax returns and accordingly pay the correct tax amount within 30 working days after having received the 2<sup>nd</sup> notification letter. The amendment that is resulted in tax payment shall be subject to penalty and interest in accordance with the law and regulations on taxation.
- In the event that the taxpayer does not accept the said found irregularities/inconsistencies, they shall submit a protest letter to the Tax Administration within 30 working days after having received the 2<sup>nd</sup> notification letter.
- In the event that the taxpayer fails to amend, fail to pay the correct tax amount and fail to submit a protest letter within 30 working days after having received the 2<sup>nd</sup> letter, Onsite Audit shall be conducted.



## II. Chapter 2: Types and Rules and Procedures for Tax Audit



## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2. Rules and Procedures for Onsite Audit

- There are 2 types of Onsite Audit – **Limited Audit** and **Comprehensive Audit**

After the tax administration identifies risks or irregularities in the declaration and payment of taxes through the collection of information and data and risk analysis, on-site audits for limited and comprehensive audit shall be conducted in accordance with rules and procedures as following:

#### 2.2.1 Pre-Audit Stage:

- The pre-audit assessment shall perform risk assessment as following:
  - a- General assessment
  - b- Assessment of the financial reports and tax returns
  - c- Ratio analysis

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2.1 Pre-Audit Stage: ( cont. )

- After having gathered all the necessary sufficient proofs of certain identified risks/irregularities of a certain taxpayer with a conclusion of the risk assessment, the Tax Administration shall then prepare an audit program, along with notification letter of the tax audit.
- Notification letter of the Onsite Audit shall include the following:
  - For Limited Audit, it shall clearly state in the notification letter the year of the audit and the types of tax to be audited ( except for Income Tax ) in the notification letter.
  - For Comprehensive Audit, it shall clearly state the year of audit and all types of tax in the notification letter.
- The assigned Tax auditor shall give the notification letter to the taxpayer, attached with a letter of initial request for supporting documents.

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2.2. During Audit Stage:

- The Tax auditor shall visit the said taxpayer site, at the address stated in the notification letter, and shall present themselves in Tax Administration uniforms.
- The Tax auditor shall read and provide the taxpayer with the documents containing the Rights and Obligations of the tax auditor and taxpayer.
- The Taxpayer shall provide all the relevant supporting documents related to their business activities, at the request of tax auditor, with the receiving notification letter.
- The Tax Auditor may conduct an inquiry with the Company Director, Head of Department, or any other relevant employees of the taxpayer if necessary.
- In the event that the taxpayer does not cooperate with tax auditor to provide the requested documents, the Tax Auditor shall reassess the tax based on:
  - The specific information that the Tax Administration, or
  - Basis with the appropriate estimation as stated in the article 212, Law on Taxation

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2.2. During Audit Stage: ( cont. )

- The Tax auditor may visit the taxpayer's site multiple times if necessary.
- The Tax auditor may further request for additional supporting documents and explain to the taxpayer the reason for requesting for such additional supporting documents.
- The Taxpayer shall prepare and submit the requested additional supporting documents to the tax auditor within 7 working days after the request has been made.
- The Tax auditor shall apply sampling method for requesting the supporting documents.
- The Tax auditor shall prepare a minutes of meeting with the taxpayer for every meeting taking place.
- The Taxpayer may be invited, via verbal or written letter, to clarify with tax auditor at the Tax Administration office.
- The Taxpayer has the rights to receive all relevant information related to the process of the tax audit, along with the taxpayer education on their rights and obligations, the laws and regulations on taxation as well as the accounting record keeping.

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2.2. During Audit Stage: ( cont. )

- In the event that the taxpayer has provided sufficient supporting documents upon the request by the tax auditor, the tax audit shall be finalized and concluded within 1 to 6 months. In the event that the audit case can not be concluded, the Head of Department of the tax auditor shall seek approval from the Director General of the General Department of Taxation for the extension of the audit period with proper justification.
- The tax auditor shall conclude by quantifying the result of the tax audit and explain the taxpayer about the correctness or incorrectness of their tax returns, before finalizing the tax audit.
- The taxpayer has the rights to accept or protest, in whole or in part, the result of the tax audit by providing relevant documents to support their protest.
- The tax auditor shall prepare a final minutes of meeting with the taxpayer to finalize the tax audit.

## II. Chapter 2: Types and Rules and Procedures for Tax Audit



### 2.2.3. Post Audit Stage:

- The tax auditor shall give the notification of tax reassessment to the taxpayer within 1 to 3 months after concluding the tax audit.
- The taxpayer may accept or protest the tax reassessment after having received the tax reassessment letter:
  - If accepting the tax reassessment, the taxpayer shall pay the reassessed tax amount, penalty and interest within 30 working days after having received the letter
  - If protesting the tax reassessment, the taxpayer has 30 working days to respond to the tax reassessment.
- The taxpayer or taxpayer's representative shall sign on the tax reassessment letter by stating the date of the receipt.



### 2.3. Rules and Procedures on Taxpayer's Protest

- The said taxpayer or taxpayer's representative shall submit a written letter to the Tax Administration within 30 working days after having received the tax reassessment letter or any letter of decision made by the Tax Administration. The Tax Administration shall respond to the taxpayer within 60 working days after having received the protest letter.
- In the event the taxpayer still can not accept the new decision made by the Tax Administration, the taxpayer shall submit another written letter to the Tax Administration within 30 working days after having received the new tax reassessment letter or any letter of new decision made by the Tax Administration.



### 2.3. Rules and Procedures on Taxpayer's Protest: ( cont. )

- In the event that the taxpayer does not agree with the new decision, the taxpayer shall submit a protest letter to Committee of Tax Dispute Resolution of Ministry of Economy and Finance within 30 working days after having received the new tax reassessment letter or any letter of new decision made by the Tax Administration. The Committee of Tax Dispute Resolution shall respond to the taxpayer within 60 working days after having received the protest letter.
- In the event that the taxpayer still does not agree with the decision made by Committee of Tax Dispute Resolution, the taxpayer has the rights to appeal to the competent court against the decision made by the Committee within 30 working days after having received the decision made by the Committee. The taxpayer shall deposit in the National Treasury the amount of money or property at least equal to the tax amount related to the appeal before filing the appeal to the court.

### III. Chapter 3: Rights, Authority and Obligations



#### 1. Authority and Obligations of Tax Administration

##### 1.1. Authority of Tax Administration

- a. To assess the tax base of taxpayer or withholding agents as stated in Article 209 and Article 210 of LoT
- b. To require the presence of taxpayer or withholding agents as stated in Article 202 of LoT
- c. To determine if taxpayer and or withholding agent keep and maintain all the necessary documents including legal related documents to provide them to tax administration as stated in Article 201 and Article 230 of LoT
- d. To require taxpayer or their related third parties to provide all the necessary information related to the taxpayer or the withholding agent as stated in Article 202 of LoT
- e. To enter the residence or the business establishment of the taxpayer, the withholding agent, or their a third parties to obtain information related to the taxpayer or the withholding agent as stated in Article 230 of LoT
- f. To obtain relevant information from state institutions, relating to the taxpayer or the withholding agent as stated in Article 209 of LoT

### III. Chapter 3: Rights, Authority and Obligations



#### 1.1. Authority of Tax Administration: ( cont. )

- f. To implement the necessary enforcement measures on taxpayer or the withholding agent as and when they have failed to pay their due taxes, additional taxes, and other interests as required by LoT as stated in Article 217, Article 218, Article 220, Article 221 and Article 222
- g. To redetermine relevant business transactions amongst related-party of the taxpayer as stated in the tax provisions
- h. To reject or/and redefine the real substance of the transactions in the case they have been found that the taxpayer has organized or carried out certain transactions with false or unrealistic intention to reduce or eliminate their payable taxes which are considered contrary to the of tax provisions

### III. Chapter 3: Rights, Authority and Obligations



#### 1.2. Obligations of Tax Administration

- a. To collect taxes, additional taxes and other interests as stated in Article 195 of LoT
- b. To keep the confidentiality of information that the taxpayers or their third parties have provided and only provide such information to the person or the authority as determined by the tax provisions as stated in Article 197 and Article 244 of LoT
- c. To provide information to taxpayer or the withholding agent to ensure the proper implementation of tax provisions as stated in Article 199 of LoT
- d. To refund or treat as tax credit for the overpaid taxes as stated in the tax provisions
- e. To provide a letter of notification for tax reassessment to the taxpayer or the withholding agent as stated Article 209 to Article 211 of LoT



## 2. Rights and Obligations of Taxpayers

### 2.1. Rights of Taxpayers

- a. To be considered as confidential and only use the information related to one's business activities for the purpose as stated in Article 197 of LoT
- b. To regularly receive information regarding the processes of tax system and procedures of tax assessment as stated in Article 199 and Article 211 of LoT
- c. To receive information about one's rights including the rights to appeal as stated in Article 211 and Article 238 of LoT
- d. To appeal as stated in LoT against any decision made by the Tax Administration as stated in Article 211 and Article 238 of LoT
- e. To pay their taxes not more than the tax provisions determined as stated in Article 213 of LoT



#### 2.2. Obligations of Taxpayers

- a. To register with the Tax Administration as stated in Article 203 of LoT
- b. To submit the tax declarations and provide information as required by tax provisions as stated in Article 201 and Article 206 of LoT
- c. To pay taxes according to the set schedule as stated in tax provisions
- d. To keep, maintain and to show the book of accounts, legal documents, and other documents to the Tax Administration as stated in the tax provisions and Article 201 of LoT
- e. To present oneself to the Tax Administration according to the date as stated in the letter of notifications of the Tax Administration as stated in Article 202 of LoT
- f. To pay the tax amounts, additional taxes and other interests as determined by the Tax Administration according to the date as stated in the tax provisions, or as notified by the Tax Administration in writing as stated in the tax provisions and Article 213, Article 232 and Article 233 of LoT



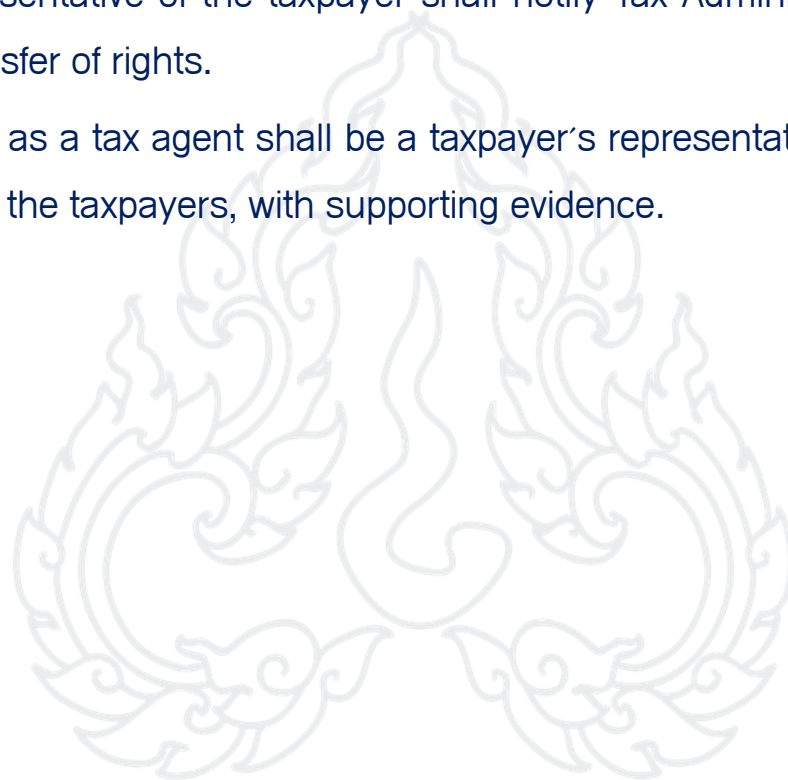
#### 3. Taxpayer's Representative

- a. A taxpayer can transfer the rights in a written form to their appointed representative to carry out certain tax related activities/tasks on their behalf. The taxpayer can set certain limitations on the transfer of such rights. The taxpayer, however, shall be directly responsible for every prescribed/authorized activity/task of their appointed representative until the Tax Administration has officially received the confirmation in a written form from the said taxpayer regarding the cancellation of that transfer of rights.
- b. The appointed representative of the taxpayer shall have the rights on behalf of the taxpayer to:
  - Submit tax declarations
  - Present reports and other correspondences
  - Pay the due taxes as determined by the tax provisions
  - File for protest
  - Perform all obligations for which the taxpayer shall be responsible for the Law and tax provisions.



### 3. Taxpayer's Representative ( cont. )

- c. The appointed representative of the taxpayer shall notify Tax Administration within 15 working days, with the letter of transfer of rights.
- d. The person licensed as a tax agent shall be a taxpayer's representative and can provide the services related to taxation to the taxpayers, with supporting evidence.



## IV. Chapter 4: Code of Conduct, Disciplines and Professionalism



### 1. Tax Auditor

Through out the course of tax audit, the tax auditor shall uphold and maintain their professionalism ethics and disciplines as following:

#### 1.1. Integrity & Impartial

- a. Tax auditor shall maintain integrity, honesty and impartiality, and shall not discriminate any taxpayer
- b. Tax auditor shall conduct the work in accordance with Law and tax provisions
- c. Tax auditor shall not collude with taxpayer/s or any other related persons/parties with the intention to evade tax, to obstruct and or commit tax fraudulence
- d. Tax auditor shall not request or accept any gifts or bribe in the form of cash, goods or any priority or incentives, either directly or indirectly
- e. Tax auditor shall remain impartial and shall not have any conflict of interest with taxpayer
- f. Tax auditor shall guarantee that all reports and minutes of meeting are made with clarity, precision, faithfulness, impartiality and responsibility



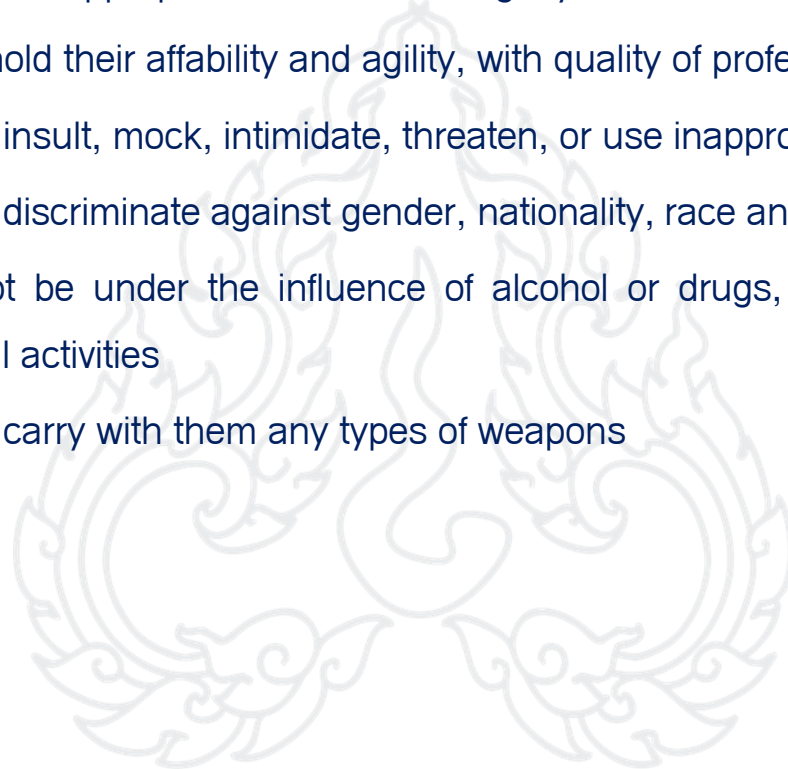
### 1.2. Professionalism

- a. Tax auditor shall possess all the required knowledge and skills on tax audit
- b. Tax auditor shall act and behave professionally during the carrying out of their assigned roles
- c. Tax auditor shall proficiently analyze data and information obtained from taxpayer and other sources
- d. Tax auditor shall carefully and thoroughly listen and consider all aspects of the taxpayers' explanations and/or clarifications
- e. Tax auditor shall authentically and carefully verify any documents provided by taxpayer
- f. Tax auditor shall use acceptable standard basis for the tax reassessment purposes in the event the taxpayer has provided the requested information
- g. Tax auditor shall wear tax uniform and carry with them the tax official identification card
- h. Tax auditor shall have a nomination letter while visiting taxpayer's site
- i. Tax auditor shall not delay the issuance of notification of tax reassessment without proper reason, once the taxpayer has provided relevant requested document



### 1.3. Attitude & Communication

- a. Tax auditor shall uphold appropriate attitude with dignity
- b. Tax auditor shall uphold their affability and agility, with quality of professional service
- c. Tax auditor shall not insult, mock, intimidate, threaten, or use inappropriate languages
- d. Tax auditor shall not discriminate against gender, nationality, race and religion
- e. Tax auditor shall not be under the influence of alcohol or drugs, or engage in any gambling or conduct any immoral activities
- f. Tax auditor shall not carry with them any types of weapons



## IV. Chapter 4: Code of Conduct, Disciplines and Professionalism



### 1.4. Independence & Conflict of Interest

- a. Tax auditor shall not be under any forms of external pressure or influences, whether or not for personal benefit, that can adversely affect the efficiency and/or outcomes of their jobs or their professional duties
- b. Tax auditor shall not accept any forms of personal benefits that undermines their integrity and honesty beyond what is permitted by laws and provisions
- c. Tax auditor shall not help taxpayer preparing accounting records
- d. Tax auditor shall not use his/her official position to influence or divert the procedures of the tax administration for the benefit of his/her own or family

### 1.5. Confidentiality

- a. Tax auditor shall adhere to the principle of confidentiality of taxpayer information as stated in Law on Taxation
- b. Tax auditor shall not disclose/use taxpayer confidential information, as prohibited by Law on Taxation, for personal benefit, for any improper intention or for unofficial purposes

## IV. Chapter 4: Code of Conduct, Disciplines and Professionalism



- Any tax auditor who does not abide by the above Code of Conduct and Disciplines, shall be penalized in accordance with Law on Common Statute of Civil Servants, Law on Taxation, Guideline on Tax Official's Discipline and other provisions





### 2. Taxpayer or Taxpayer's Representative

In order to participate in the implementation of tax audit rules and procedures, taxpayer or taxpayer representative shall uphold to the following code of conduct:

- a. Do not use inappropriate language, insult, intimidate, threaten or ridicule tax investigators.
- b. Do not use violence and inappropriate behavior against tax investigators.
- c. Do not put direct or indirect pressure on tax investigators.
- d. Do not use any weapon to intimidate or threaten during a meeting with tax investigators.
- e. Do not prevent tax investigators from performing their duties and entering the location of taxpayers in accordance with the laws and regulations of the tax law in force.
- f. Do not give gifts or bribes directly or indirectly to tax investigators.
- g. Do not attempt to deliberately delay the provision of necessary relevant documents required by tax investigators.
- h. Do not conspire with tax investigators to prepare accounting records with the intent to evade taxes and / or obstruct the implementation of the tax provisions or tax evasion.
- i. Do not record audio or video recordings of tax investigators without the permission.

## V. Chapter 5: Monitoring, Controlling and Evaluating Mechanism



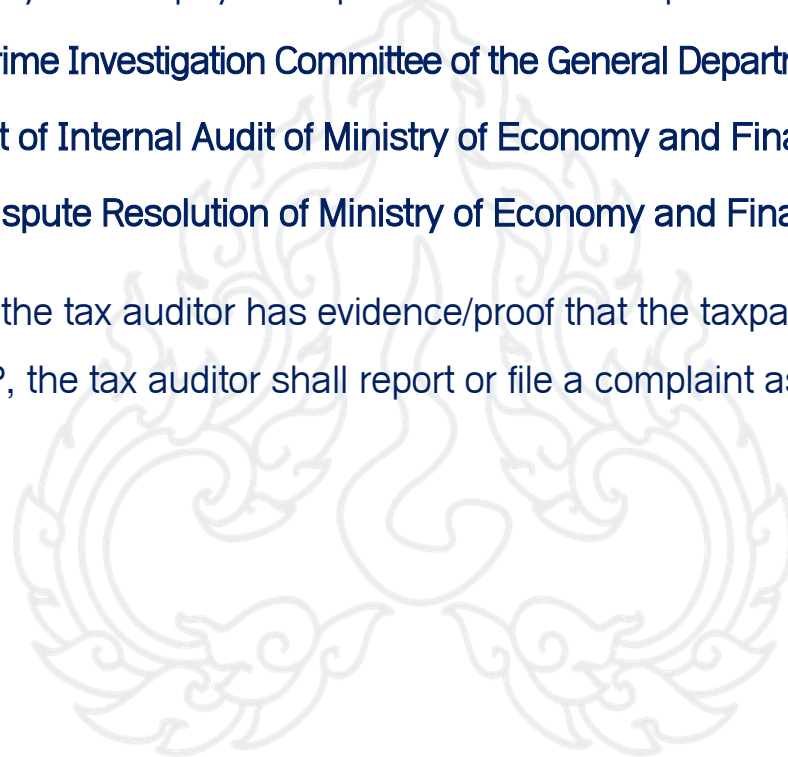
- GDT's Tax Audit and Tax Crime Investigation Committee shall effectively oversee, monitor, control and evaluate the implementation of this SOP.



## VI. Chapter 6: Reporting and Complaint Mechanism



- In the event that a taxpayer or taxpayer's representative has evidence/proof that the tax auditor does not abide by this SOP, the taxpayer or taxpayer's representative shall report or file a complaint to the following:
  - 1) Tax Audit and Tax Crime Investigation Committee of the General Department of Taxation ( GDT )
  - 2) General Department of Internal Audit of Ministry of Economy and Finance
  - 3) Committee of Tax Dispute Resolution of Ministry of Economy and Finance
- Likewise, in the event that the tax auditor has evidence/proof that the taxpayer or taxpayer's representative does not abide by this SOP, the tax auditor shall report or file a complaint as per the above procedures.





**អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**

**ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប  
ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា**  
To Pay Tax Is The Obligation For All Cambodian People And  
To Contribute To The Defense And Development Of Our Nation!



**សូមអរគុណ**  
**Thank you**

**ប្រគល់ព័ត៌មានរបស់អគ្គនាយកដ្ឋានពន្ធដារ**

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