



ERIKS

Development Partner

# Overview: Completeness of Receipt or bill

They are essential for any organization because they ensure **financial transparency, accountability, and compliance**. They serve as official evidence of transactions and protect both the organization and the individual responsible for the expenses.

- Proof of transaction
- Transparency and accountability
- Compliance with internal and external policies.
- Accurate financial Reporting
- Prevention of fraud and errors.
- Audit Readiness
- Easier for verification and approval





#### 4. Amount Paid

- Breakdown amount (Subtotal, tax, fees,..etc.)
- Total Amount

#### 5. Proof of payment

At least one of the following

- Stamp PAID
- Zero balance Shown
- Payment method listed (by cash, Card, Scan, check, Transfer).
- Attached payment confirmation





## 6. Official Format

- PDF, Printed receipt, Scanned Receipt, or clear photo.
- Must be legible, complete and not cropped

### Not acceptable receipts

- Handwriting on the piece of paper with business detail
- Screenshot receipt that no supplier or vendor name
- Receipt missing amount or description
- Bank scan alone.

# Withholding Tax

- **Withholding tax is mandatory** for resident taxpayers making certain payments, such as interest, royalties, rent and service fees, to both Cambodian residents and non-residents.
- **Exemptions are available** for low-value transactions and payments between registered taxpayers under specific conditions outlined by Prakas No. 578 MEF.Prk.GDT (2024).
- **Withholding tax** rates vary by transaction type and residency status, with a standard 14% rate on payments to non-residents, subject to reduction under double tax agreements.



- ត្រូវមានការបញ្ជាក់ពីក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុថាជាចំណូលបង់ចូលចំណែករដ្ឋ។
  - គ- ការទូទាត់ប្រាក់ចំណូលរបស់រូបវន្តបុគ្គលដែលត្រូវជាប់ពន្ធលើប្រាក់បៀវត្ស ឬពន្ធលើអត្ថប្រយោជន៍បន្ថែម ដូចមានចែងក្នុងបទប្បញ្ញត្តិស្តីពីពន្ធលើប្រាក់បៀវត្ស។
  - ឃ- ការទូទាត់នូវការប្រាក់ដោយរាជរដ្ឋាភិបាលឬស្ថាប័នរាជរដ្ឋាភិបាល ទៅឱ្យបុគ្គលអនិវាសនជនចំពោះប្រាក់ខ្ចី ដែលរាជរដ្ឋាភិបាលកម្ពុជា ឬរដ្ឋមន្ត្រីក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ បានទទួលស្គាល់និងយល់ព្រម។
  - ង- ការទូទាត់ប្រាក់ចំពោះការផ្គត់ផ្គង់សេវាណាមួយដែលមានតម្លៃក្រោម ៥០ ០០០ (ប្រាំម៉ឺន) រៀល។
- ២- ការទូទាត់ជាសាច់ប្រាក់ ឬជាវត្ថុក្នុងចំណោមអ្នកជាប់ពន្ធតាមរបបស្វ័យប្រកាសត្រូវបានលើកលែងពីពន្ធកាត់ទុក ចំពោះករណីដូចខាងក្រោម៖
- ក- ប្រាក់ចំណូលពីការបំពេញសេវានានា រួមទាំងការគ្រប់គ្រង ឬការពិគ្រោះយោបល់ ឬសេវាប្រហាក់ប្រហែល។
  - ខ- ប្រាក់ចំណូលពីការផ្គត់ផ្គង់៖
    - កញ្ចប់សុសវែរដែលអនុញ្ញាតឱ្យប្រើប្រាស់ដោយភ្ជាប់លក្ខខណ្ឌ ( Shrink-wrap Software )
    - សុសវែរសម្រាប់ប្រើប្រាស់ដោយអង្គការមានការកំណត់ ( Site License )
    - សុសវែរដែលអាចទាញយកមកប្រើប្រាស់ ( Downloadable Software )

Payment for Resident	Rate
Income received by a physical person from performing services, such as management, consulting and other similar services	15%
Royalties for intangible assets and interest in minerals, oil or natural gas	15%
Interest paid by a resident business (other than domestic banks or saving institutions) to another resident taxpayer	15%

Payment for Resident	Rate
Income from the rent of movable and immovable property	10%
Interest paid by a domestic bank or savings institution to a resident taxpayer on a fixed-term deposit account	6%
Interest paid by a domestic bank or savings institution to a resident taxpayer on a non-fixed term savings account	4%
Any resident taxpayer, including a permanent establishment of a non-resident, must withhold tax on any Cambodian-sourced income paid to a non-resident.	14%



# Purchase Journal

ថ្ងៃ ខែ	លេខវិក័យបត្រ	ទិញពី ឈ្មោះ	លេខ អ ត ប	បរិយាយមុខ ទំនិញ	បរិមា ណ	ការទិញ					សរុបថ្លៃទិញ រួម	
						ការទិញមិនជាប់ អាករ	ការទិញជាប់អាករ					
							ការនាំចូល		ទិញក្នុងស្រុក			
Date	Invoice. No	Name	VAT Tin:	Description	Qty	តម្លៃទំនិញ		មិនរួម អាករ	អាករ	មិនរួម អាករ	អាករ	
P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	

# Tax on Salary (ToS)

- Tax on salary (TOS) is a monthly tax on employment income, applicable to salary, wages, bonuses, overtime pay, and fringe benefits. The tax rates are progressive rate, with the first 1.5 million Riels being free. For resident tax rate range from 5% - 20%. While non-residents are tax at flat rate of 20% on Cambodia source-income.
- **0%** on KHR 0 – 1,500,000 (~USD 0 – 360)
- **5%** on KHR 1,500,001 – 2,000,000 (~USD 361 – 482)
- **10%** on KHR 2,000,001 – 8,500,000 (~USD 483 – 2,050)
- **15%** on KHR 8,500,001 – 12,500,000 (~USD 2,051 – 3,739)

# Tax on Salary (ToS)

- 20% on any portion above KHR 12,500,000 (~USD 3,739+)  
These rates are applied in tiers, meaning each portion of income is taxed at its corresponding rate. For example, a monthly salary of KHR 10,000,000 would be taxed as 0% on the first 1.5 million, 5% on the next 500,000, 10% on the portion from 2 million to 8.5 million, and 15% on the remaining 1.5 million portion (2,000,001 – 10,000,000).

# Monthly Tax Declaration

The deadline to declare monthly tax is on 20<sup>th</sup> for submission hard copies and on 25<sup>th</sup> for e-filing.

- Purchase and Sale journal (បញ្ជីទិញនិងលក់)
- Withholding Tax (WHT) (បញ្ជីពន្ធកាត់ទុក)
- Tax on Salary and Fringe benefits (បញ្ជីពន្ធលើប្រាក់បៀវត្ស និងអត្ថប្រយោជន៍បន្ថែម)
- Advance tax on Dividend distribution (បញ្ជីបង់ពន្ធមុនការបែងចែកភាគលាភ)
- VAT Reverse charge journal (បញ្ជីទិញទំនិញ ឬសេវាកម្មដ៏ជំនួស)
- Gross Gambling Revenue (បញ្ជីចំណូលពីល្បែងពាណិជ្ជកម្ម)

**TOI**



# Microsoft Excel Worksheet

# Conclusion and Q&A

# Thank you!

For the children.  
And the world they dream of.