



## The Deadline for the Annual Tax on Means of Transportation year 2022 is on 30 November 2022

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On 15 November 2022, the General Department of Taxation (the “**GDT**”) issued Notification No. 27226 on the Reminder of Payment of Tax on Means of Transportation for the Year 2022 (“**Notification No. 27226**”).

Under Notification No. 27226, the GDT has reminded the owners of all forms of vehicle that have not made payment of Tax on Means of Transportation (“**TMT**”) for the year 2022 to make payment by 30 November 2022. The documents to be submitted with the payment are the National Identification Card, the Vehicle Identification Card, and the Certificate of Vehicle Inspection issued by the Ministry of Public Works and Transport (the “**MPWT**”).

Vehicle owners can submit and pay for TMT via various means, including at any khan or provincial tax branches or any branch of commercial banks such as Canadia Bank, ACLEDA Bank, Vattanac Bank, Cambodia Public Bank, J trust Royal Bank, Sathapana Bank, Cambodia Post Bank, ABA, Foreign Trade Bank of Cambodia or any other bank which has signed a memorandum of understanding with the Ministry of Economy and Finance (the “**MEF**”).

In addition, the owners of all types of vehicles that had declared payment of TMT in the previous year can pay TMT for 2022 via the “GDT Taxpayer App” which can be downloaded from the App Store (for IOS) or Play Store (for Android).

On the other hand, embassies, foreign consulates, international organizations and government technical cooperation agencies that own vehicles are required to request a TMT label from the GDT (the State is responsible for the TMT).

Any vehicles owned by any Ministry or government organization / institution in relation to which a TMT label is required to be obtained (the State is responsible for the TMT) and the owner is required to attach a list of all vehicles owned by it and registered at the General Department of State Property and Non-Taxable Income of the MEF.

According to the Letter issued by the Council of Ministers No. 482 dated 2 September 2021, any owner of a private vehicle with a State’s number plate of “KH.M (ខ.ម)” and “N.B (ន.ប)” may not pay TMT for the year 2022, unless they have first fulfilled their obligations under the Law on Customs and registered the vehicle at the MPWT.

If the vehicle owner fails to comply with its obligation to pay TMT, the GDT may impose a penalty in accordance with the Law on Taxation. The GDT will cooperate with the competent authorities,

especially the Traffic Police, and the Military Police to conduct on-the-road inspections of compliance with TMT obligations from 30 November 2022.

## AUTHORS' PROFILES

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