

# Why is Dispute Resolution and Controversy advice important

The current tax regulations provide the Cambodian tax authority with the power to carry out an audit of a taxpayer's activities and to reassess tax if the taxpayer has not complied with the tax laws and regulations.

The government budget for tax revenue has been increasing year on year. This pressure on tax authorities is resulting in more investigation, larger adjustments, and increased potential for penalties and interest. Wherever you do business, it's important to approach your tax matters proactively and be ready to respond, if and when a local tax investigation begins. KPMG's Dispute Resolution & Controversy professionals can help you prepare to manage any tax authority challenge that comes your way.

If you know your company is going to undergo a tax audit:

- Your company was audited before and was subject to significant tax reassessment.
- Tax issues in the last tax audit are recurring and are complicated by different laws and regulations in different tax periods.
- Your team is inexperienced in dealing with the tax inspection process.
- Your team is not confident in the current tax compliance position or the completeness of tax and accounting information and documentation.

All of the above indicate that a high level of care must be taken when dealing with the tax auditor from the tax authority.

## Why KPMG

KPMG brings a wealth of experience to the table. KPMG is well placed to provide tax audit support services.



We are the biggest accounting, audit, and tax firm in Cambodia.

We have teams of tax professionals experienced in tax audit support.



We can help with the right response to the issues and questions raised by the tax auditors.

We can anticipate the issues and concerns of the tax auditors from their inquiries.



We can help you choose and develop an appropriate resolution strategy, often before a tax dispute arises.

As a full-service provider, we're with you from start to finish.



We have extensive knowledge and experience to help you obtain the best possible outcome in tax disputes and controversies.

## How can we help

We can provide a wide range of services to meet your needs. Pre, during, and post the tax audit process, KPMG will provide you with support in:

### Pre-filing/pre-examination assistance:



Reviewing and examining the tax filings and discussing with your team the potential tax examination challenges and risks.



Reviewing the tax auditors' requests of records, information, and documents, and advising your team on the preparation and arrangement of the information to the tax auditors.



Advising your team on the necessary technical arguments and supporting documents for specific tax issues under review/audit.

### Examination assistance:

- Participating in the tax audit process and assisting in presenting the requested information to the tax auditors.
- Preparing appropriate responses to inquiries raised by the tax auditors.
- Providing input based on our research into relevant tax laws, regulations, and tax precedents and advise your team on the technical details.
- Providing comments and recommendations to management on issues raised by the tax auditors.
- Working with your team to quantify potential tax exposure.
- Reviewing correspondence from the tax auditors (such as working minutes and the draft tax audit working), recommending a position to be taken by you, and preparing appropriate responses.

### Post-examination assistance:

- Advising your team on the administrative protesting process.
- Assisting with the administrative protesting against the General Department of Taxation

# Contact us



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KPMG in Cambodia

