

Transfer Pricing in Cambodia



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柬埔寨的转移价格

Currently, the most key issue is transfer pricing risks. Those risks are mitigated through understanding, planning, and compliance with tax regulations.

Taxpayer already faced the problems on intra-group sale and purchase transactions, related parties' loan, salary and rental rates which was resulted of tax reassessments by tax officer.

In 2017 Ministry of Economic & Finance issued Prakas on Determination of Revenue & Expenditure of Related Parties which covered on arm's length analysis, arm's length range, method to apply arm's length transaction, intra group services, and documentation.

目前，最关键的问题是转移价格风险。通过了解、规划和遵守税务法规，可以减轻这些风险。

纳税人已经面临集团内部买卖交易、关联方贷款、工资和租金等问题，这是税务官员重新评估税收的结果。

在 2017 年，经济和财政部发布了关于确定关联方收入和支出的 **Prakas**，涵盖了公平交易分析、公平交易范围、适用公平交易的方法、集团内部服务和文件。

Kreston Cambodia can help client in:

- Developing your transfer pricing methodologies in accordance with tax regulations.
- Benchmarking process both internal and external information.
- Preparing documentation for Transfer pricing to comply with tax regulations.
- Performing analysis and modelling of intercompany services.
- Consulting the Financial instruments benchmarking such as the arm's length interest rate.
- Assisting on tax reassessment.
- Others tax & accounting advisory.

Kreston 柬埔寨的服务可以协助如下:

- 根据税务法规制定转移价格方法。
- 内部和外部信息的基准过程。
- 准备转移价格文件，以符合税务法规。
- 对公司间服务进行分析和建模。
- 咨询金融工具基准，如公平交易利率。
- 协助税务重新评估。
- 其他税务和会计咨询

Mr. Keat Heng, ACCA, CPA has more than 17 years of experience in tax & accounting consulting services with international accounting firms including transfer pricing documentation, property valuation, business risk assessment, financing arrangement, M & A engagement, and cross border tax & accounting assignment.

Keat Heng 先生, ACCA, CPA, 在国际会计师事务所的税务和会计咨询服务方面拥有超过 17 年的经验, 包括移动价格文件、财产评估、商业风险评估、融资安排、并购活动以及跨境税务和会计任务。

Ms. Haing Sivtieng, MBA, CAT

She has been involving in tax and accounting services for more than 10 years with international tax, annual income tax, VAT, Withholding taxes, M & A and cross border assignment. She received her Certified Accounting for Technician from ACCA, UK and got a Master in Finance from the Nantes University of France. She speaks fluently in Chinese and English.

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她从事税务和会计服务超过 10 年, 涉及国际税务、年度所得税、增值税、预扣税、并购和跨境派遣。她获得 ACCA 英国技术员会计认证, 并获得了法国南特大学金融硕士学位。她说一口流利的汉语和英语。



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