

VAT/GST Fraud Investigation Programme

Country Presentation

“VAT Fraud Investigation”

1 March, 2022



MR. SON TONGNY

TAX CRIME INVESTIGATION DEPARTMENT, CAMBODIA



OUTLINE

- **Tax Administration**
- **Structure of Tax Crime Investigation Department**
- **Case Study**



CAMBODIA Tax Administration

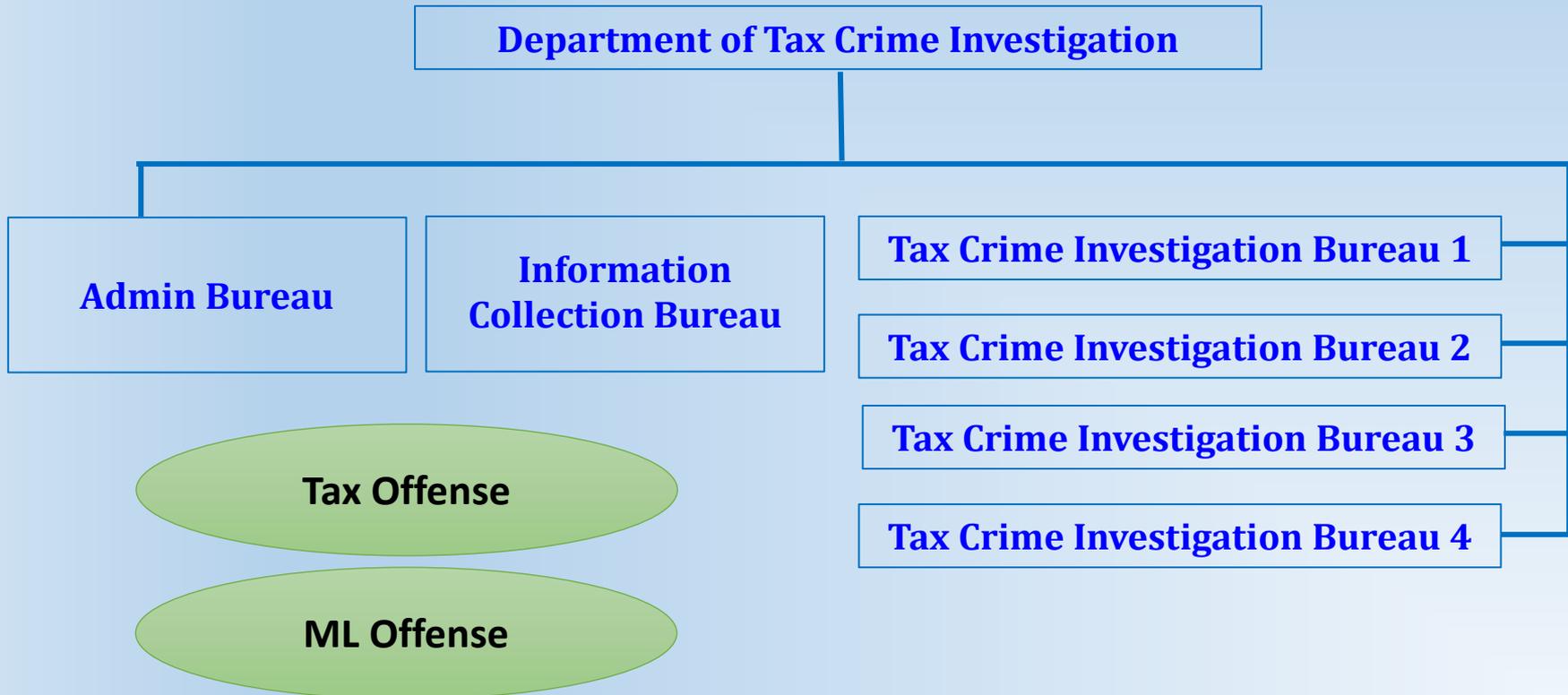
Organization Chart





Tax Crime Investigation Department

Organization Chart



Case Study

ABC Construction Co., Ltd

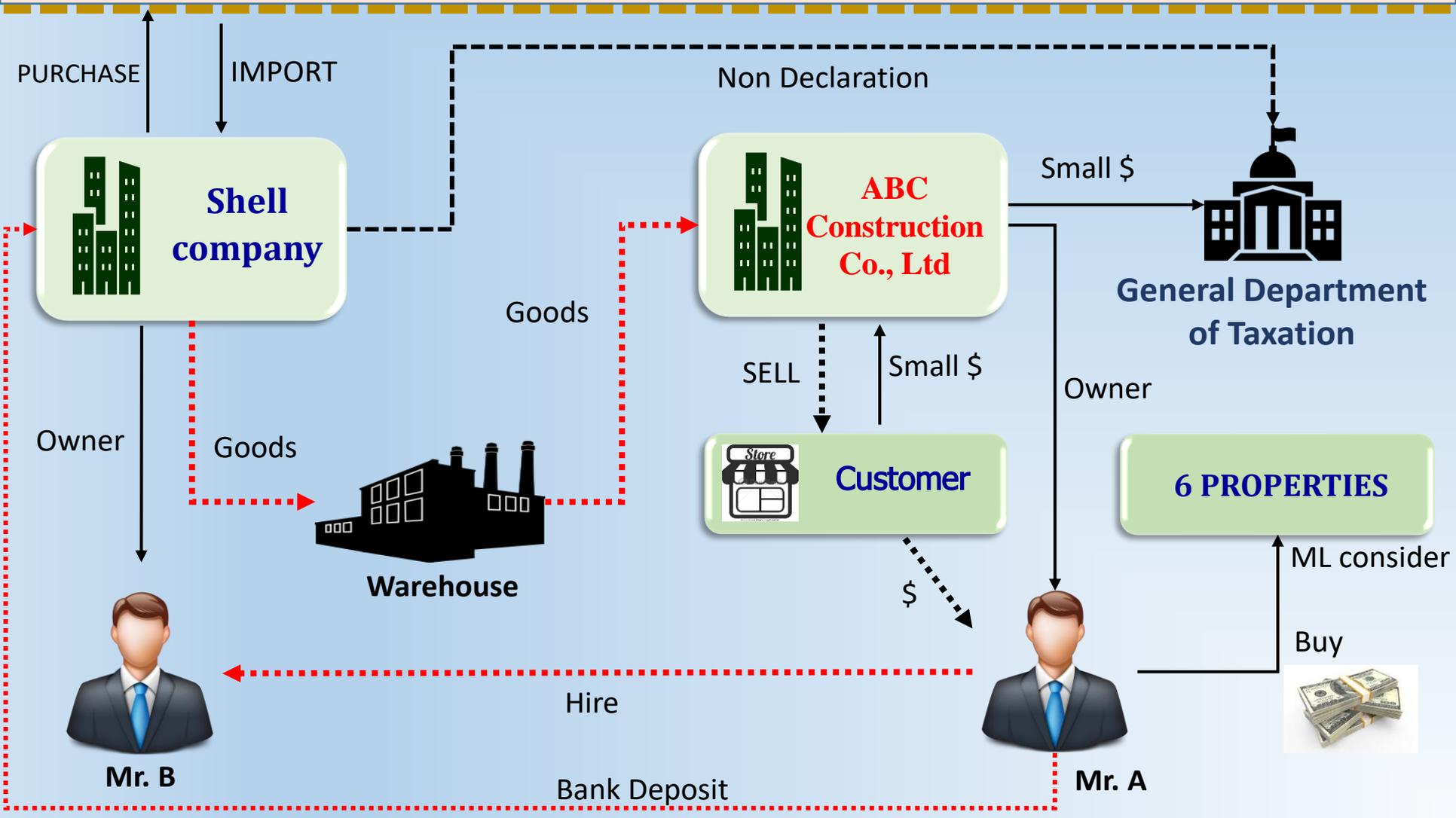
- Tax registration: 2017
- Wholesaler construction materials (Cement and Steel)
- Own by **Mr. A**
- Location: Phnom Penh city
- Tax Declaration:
 - AVG income: 2,000\$/month
 - No importation

Case Study

- Information collection: found this company issues non VAT invoice to customer without listed its company name.
- Examine the tax declaration: no risk founded
- Check Custom Data: NO (Question where is the Goods come from?)
- The lifestyle of Mr. A compare to very low tax declaration.
- Asset tracing: Mr. A owns 29 properties
- Field Inspection: Put investigators to inspect the company and find the undeclare warehouse
- Request to FIU for financial intelligence information.
- Request to NBC for bank statement
- As result, we found that Mr. A controls all company's bank account and the draw the tax evasion process as below:



Supplier at abroad 1. VIETNAM 2. Malaysia 3. Thailand



Case Study

❖ Case Result

- ❑ Tax reassessment and penalty for the company in an approximate amount of **USD 600,000**.
- ❑ GDT is pursuing this case to the court for Tax Offense and Money Laundering Offense.

Thank You!

សូមអរគុណ !