

With respect to the Commitment to AEOI (CRS), the Global Forum on Transparency and Exchange of Information for Tax Purposes endorsed the AEOI Standard in 2014. As a Global Forum member, this jurisdiction is committed to the implementation of the Standard. However, this jurisdiction has not yet been required to commit to a date to commence exchanges and has not yet decided on such a date. BEPS Inclusive Framework on BEPS membership Outcome Statement on the Two-Pillar Solution to Address the Tax Challenges Arising participates in agreement from the Digitalisation of the Economy (11 July 2023) not harmful (no harmful regime Existence of harmful tax regimes (Action 5) Exchange of information on tax rulings (Action 5) reviewed/recommendations made Preventing treaty abuse (Action 6) Not applicable CbC - Domestic law (Action 13) update on status pending

See peer review of Cambodia

CbC – Information exchange network (Action 13)

Effective dispute resolution (Action 14)

Multilateral Instrument (Action 15)

Cambodia Exchange of information on request (EOIR) Global Forum membership EOIR rating round 1 not reviewed EOIR rating round 2 scheduled Q4 2024 Mutual Administrative Assistance Convention Automatic exchange of information (AEOI) not committed to a specific Commitment to AEOI (CRS) CRS MCAA signed not applicable Review of the AEOI legal frameworks not yet reviewed Initial review of effectiveness in practice of AEOI not yet reviewed Mutual Administrative Assistance Convention With respect to the Commitment to AEOI (CRS), the Global Forum on Transparency and Exchange of Information for Tax Purposes endorsed the AEOI Standard in 2014. As a Global Forum member, this jurisdiction is committed to the implementation of the Standard. However, this jurisdiction has not yet been required to commit to a date to commence exchanges and has not yet decided on such a date.

See peer review of Vietnam MuMutual Adminstrative Assistance Convention

Viet Nam Exchange of information on request (EOIR) Global Forum membership yes EOIR rating round 1 not reviewed EOIR rating round 2 scheduled Q2 2024 Mutual Administrative Assistance Convention in force Automatic exchange of information (AEOI) Commitment to AEOI (CRS) not committed to a specific date CRS MCAA signed not applicable Review of the AEOI legal frameworks not yet reviewed Initial review of effectiveness in practice of AEOI not yet reviewed in force Mutual Administrative Assistance Convention With respect to the Commitment to AEOI (CRS), the Global Forum on Transparency and Exchange of Information for Tax Purposes endorsed the AEOI Standard in 2014. As a Global Forum member, this jurisdiction is committed to the implementation of the Standard. However, this jurisdiction has not yet been required to commit to a date to commence exchanges and has not yet decided on such a date.



CbC MCAA not signed

review to be scheduled/deferred

More articles for you Recent tax developments in Africa Inclusive Approach for Cambodia, Lao PDR, PNG PRIME MINISTER INVITES PRESIDENT Myanmar & Vietnam WIDODO FOR A STATE VISIT TO PAPUA Mehend Bechoo NEW GUINEA. Shyam Rao News, Facts & Inspirations ĈÇ҈® 88 · 20 comments · 1 repost • 0 0 0