



CAMBODIA

Tax Authority and Related Information

General Department of Taxation	http://www.tax.gov.kh/en/
e-Tax Services	https://www.tax.gov.kh/en/e-service
General Department of Customs and Excise	http://v1.customs.gov.kh/outline-of-law-on-customs/duties-and-taxes/

Access to Local Tax Consultancies

Any person or firms who are providing tax-related services to clients shall hold a tax agent service licence approved by the General Department of Taxation.

(Source: <https://www2.deloitte.com/content/dam/Deloitte/kh/Documents/tax/kh-tax-alert-implementation-of-tax-service-agent-license-31oct2016.pdf>)

Tax Treaties and Tax Information Exchange Agreements

<https://www.tax.gov.kh/en/ir>

Tax Types

General Information	https://www.tax.gov.kh/en/categories/64qke344011330727
Individual Income Tax	https://www.tax.gov.kh/km/content-detail/KDEHO1412849585079
Corporate Tax	https://www.tax.gov.kh/en/content-detail/FBPtZ0200049971147
<i>Withholding Tax</i>	https://www.tax.gov.kh/en/content-detail/VJYKx5779349842048
Value Added Tax	https://www.tax.gov.kh/en/content-detail/sD4Us7477450051455
Stamp Duty	https://www.tax.gov.kh/en/content-detail/RzJxA2244550473245
Property Tax	https://www.tax.gov.kh/en/content-detail/X1JIT1799268675245
<i>Tax on Property Rental</i>	https://www.tax.gov.kh/en/content-detail/15Mla5117766553811

Useful Tax Links at A Glance

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Other Key Information

Tax Forms	https://www.tax.gov.kh/en/document-form
Guides	https://www.tax.gov.kh/en/introduction-note
Frequently Asked Questions	https://www.tax.gov.kh/km/faq#

Country Information by the Big Four

Cambodia Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-cambodiahighlights-2023.pdf>

Guide to Taxation in Cambodia 2020:

<https://www2.deloitte.com/content/dam/Deloitte/kh/Documents/tax/kh-tax-guide-to-taxation-in-cambodia-2020.pdf>

Guide to Taxation in Southeast Asia 2023:

<https://www2.deloitte.com/sg/en/pages/tax/articles/guide-to-taxation-in-sea-2023.html>

Corporate Tax Guide 2023:

https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-2024:
https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Cambodia Tax Profile:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2018/08/cambodia-2018.pdf>

Cambodia – Indirect Tax Guide:
<https://home.kpmg/xx/en/home/insights/2019/10/cambodia-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:
<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Cambodia Overview:

<http://taxsummaries.pwc.com/ID/Cambodia-Overview>

Click [here](#) for information on tax administration.

Cambodia – Tax on Personal Income:

<http://taxsummaries.pwc.com/ID/Cambodia-Individual-Taxes-on-personal-income>

Cambodia – Tax on Corporate Income:

<https://taxsummaries.pwc.com/cambodia/corporate/taxes-on-corporate-income>

Cambodia Tax Booklet:

<https://www.pwc.com/kh/en/tax/cambodian-2018-tax-booklet.pdf>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.