



Cambodia Tax Alert

GDT issues clarification on Double Tax Agreement benefits in Cambodia

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

Cambodia's General Department of Taxation (GDT) issued instruction No. 180 on 3 January 2024 to clarify when benefits under a Double Tax Agreement (DTA) (i.e., a tax treaty between Cambodia and another jurisdiction) may be granted.

To enjoy the benefits of an applicable DTA, a request letter must be submitted to the GDT for approval. Benefits under a DTA will be effective for a full year as from 1 January of the current tax year for all requests approved by the GDT. However, it is still recommended to request GDT for approval as soon as possible after a transaction to make sure that the parties to the transaction qualify for DTA benefits.

Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

Kimsroy Chhiv
Tax Partner
Deloitte Cambodia

+855 23 963 701
kchhiv@deloitte.com

Vuthy Sreng
Tax Director
Deloitte Cambodia

+855 23 963 729
vsreng@deloitte.com

Rotanak Phay
Tax Director
Deloitte Cambodia

+855 23 963 711
rphay@deloitte.com



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