



Cambodia Tax Alert

Amendments to rate and basis of public lighting tax

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

Cambodia's new Law on Taxation promulgated on 16 May 2023 provides for the public lighting tax (PLT) imposed on the supply of locally produced and imported alcohol and tobacco products to be determined and paid at the time of the initial supply only. On 20 September 2023, the government issued sub-decree 286 providing that, from 1 January 2024, the PLT rate will be at 5% at the time of initial supply only.

Currently, PLT is payable at the rate of 3% of the selling price excluding VAT and PLT at the time of the initial supply and 3% of 20% of the selling price excluding VAT and PLT on subsequent sales.

Contacts

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



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