



Cambodia Tax Alert

Sub-decree providing rates for signboard tax

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

On 20 September 2023, the Cambodian government issued sub-decree 287 specifying the rates and basis of calculation as from that date for signboard tax payable on all forms of advertising in Cambodia.

Signboards include:

- Advertisements made of rubber, plain paper, cloth, or other materials.
- Signage boards identifying the name, location, office, or place of business.
- Written boards or image boards for commercial purposes.

The following table shows the new applicable signboard tax rates based on the type of signboard and additional conditions:

Signboard type	Tax rate	Additional condition
Advertisement made of plain paper		
Area does not exceed 40 square decimeters (dm ² , where 1 dm ² is equivalent to 0.01 square meters)	KHR 500 per page	If there are foreign letters, KHR 1,500 per page
Area exceeds 40 dm ²	KHR 700 per page	If there are foreign letters, KHR 2,100 per page
Advertisement made of rubber, cloth, or other materials		

Area does not exceed 40 dm ²	KHR 700 per board	If there are foreign letters, KHR 2,100 per board	
Area exceeds 40 dm ² but does not exceed 100 dm ² . (Advertisements with an area exceeding 100 dm ² are considered as written boards or image boards)	KHR 1,000 per board	If there are foreign letters, KHR 3,000 per board	
Signage boards identifying the name, location, office, or place of business			
Not illuminated, parallel to the street	KHR 100/dm ² per year	KHR 200	If there are foreign letters, an extra charge shall be calculated per letter and decimeter height or fraction
Not illuminated, on the street corner	KHR 150/dm ² per year	KHR 300	
Illuminated, parallel to the street	KHR 200/dm ² per year	KHR 400	If there are foreign letters, an extra charge shall be calculated per letter and decimeter height or fraction.
Illuminated, at the street corner	KHR 250/dm ² per year	KHR 500	
Written boards or image boards for commercial purposes			
Not illuminated, parallel to the street	KHR 500/dm ² per year	KHR 1,000	If there are foreign letters, an extra charge shall be calculated per letter and decimal height or fraction
Not illuminated, on the street corner	KHR 700/dm ² per year	KHR 1,400	
Illuminated, parallel to the street	KHR 700/dm ² per year	KHR 1,400	If there are foreign letters, an extra charge shall be calculated per letter and decimeter height or fraction
Illuminated, at the street corner	KHR 1,000/dm ² per year	KHR 2,000	
Install, connect, or draw on any means of transportation	KHR 1,500/dm ² per year	KHR 3,000	If there are foreign letters, an extra charge shall be calculated per letter and decimeter height or fraction

Contacts

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



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