



Cambodia Tax Alert

Tax incentives for local film producers

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation issued Notification No. 39801 to the Ministry of Culture and Fine Arts on 10 November 2023 to provide tax incentives for local film producers for an additional five years, from 2024 through 2028. Pursuant to these incentives, the following will be suspended:

1. Implementation of the 15% withholding tax on royalties for intangible assets (granting the right to screen locally-produced films);
2. The Tax on Income for Cambodian film production companies; and
3. The 10% Specific Tax on entertainment services provided by the circus of Phare Ponleu Selpak in Seim Reab Province (Phare Performing Social Enterprise), a performing arts organization that provides free education and social support to at-risk youth and their families.

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



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