



## Cambodia Tax Alert

### Various tax regulations updated

Greetings from your Tax & Advisory team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia government and Ministry of Economy and Finance (MEF) issued updates to various tax regulations in March 2024, including the following:

- **Sub-decree No. 47 on patent tax dated 11 March 2024:** There are limited changes to the rules and procedures for managing the collection of the Patent Tax as provided in the previous Prakas No. 193 issued by the MEF on 26 March 2021.
- **Sub-decree No. 48 on tax on salary and taxable income thresholds dated 11 March 2024:** There are limited changes to the taxable income thresholds and tax rates provided in the previous Sub-decree No. 196 issued on 28 September 2022 and MEF Instruction No. 017 issued on 27 December 2022.
- **Prakas No. 168 on state-charge VAT for basic food dated 20 March 2024:** VAT on basic food items will be borne by the state until 31 December 2028. Basic food for daily use is defined as follows, which excludes food supplied in restaurants:
  - Meat, such as beef, buffalo meat, goat meat, lamb, pork, chicken meat, and duck meat, whether raw, dry salted (i.e., cured), or smoked;
  - Poultry eggs (whether fresh, fermented, or smoked);
  - All freshwater and saltwater fish, lobster, shrimp, prawns, crab, and mollusks (whether raw, cured, or smoked);
  - All types of sugar, except candies;

- All types of salt; and
- All types of soy and fish sauces.
- **Prakas No. 176 on signboard tax dated 20 March 2024:** Prakas No. 176 provides a broad definition of signboard. Taxpayers will have to submit a tax return and pay the signboard tax to the tax authorities by the stipulated deadlines.
- **Prakas No. 168 on Public Lighting Tax (PLT) dated 20 March 2024:** The implementation of the PLT rate of 5% is effective starting from 1 April 2024.
- **Prakas No. 169 on tax on immovable property rental dated 20 March 2024:** Pursuant to chapter 11 of the new Law on Taxation (LOT) promulgated on 26 May 2023, the tax rate for income from the rental of immovable property is 10% of the total rental price, and the tax base is determined as follows:
  - Total monthly rental price based on the property's market value; or
  - Total rental price that the owner receives based on the property's market value.

In addition to the exemption provided in article 143 of the new LOT, total monthly rental income that is less than KHR 500,000 is exempted from the tax.

- **Prakas No. 173 on accommodation tax dated 20 March 2024:** The MEF provides additional guidelines on the implementation of the accommodation tax to supplement chapter 7 of the new LOT. The tax base and rate remain unchanged.
- **Prakas No. 174 on tax on petroleum operations dated 20 March 2024:** The MEF provides additional guidelines on the implementation of the Tax on Petroleum Operations to supplement chapter 10 of the new LOT.
- **Prakas No. 175 on tax on mineral resource operations dated 20 March 2024:** The MEF provides additional guidelines on the implementation of the tax on mineral resource operations to supplement chapter 10 of the new LOT.

## Contacts

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

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