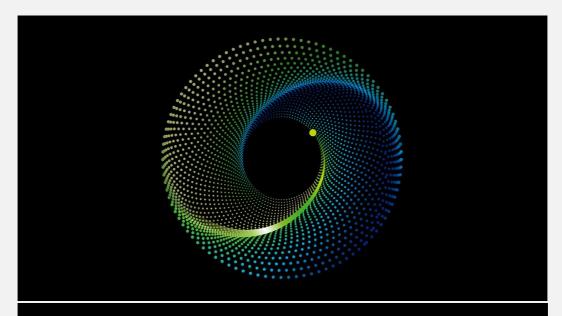
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Cambodia | Tax and Legal Services | 11 February 2025



Cambodia Tax Alert

Specific Tax exemption granted for domestically produced cement products

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia Ministry of Economy and Finance (MEF) issued Prakas No. 1000 on 31 December 2024 to provide a Specific Tax (SPT) exemption from 1 January 2025 until 31 December 2026 for domestic cement products produced by local enterprises. The forgone SPT will be considered the state's burden.

However, for the SPT exemption to apply, enterprises must:

- Submit monthly and annual tax returns, including for the state's "burden taxes," using the e-Filing system;
- Record and retain accounting documents and information related to business activities in accordance with current tax laws and regulations;
- Increase training of, and transfer of knowledge and technical skills to, local staff;
- Meet all other obligations, such as paying other taxes, royalties, and environmental and social fund contributions; and
- Prepare annual reports to be filed with the MEF regarding costs, production capacity, consumption of raw materials, training of, and transfer of knowledge and technical skills to, local staff, and participation in social work.

Contacts

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

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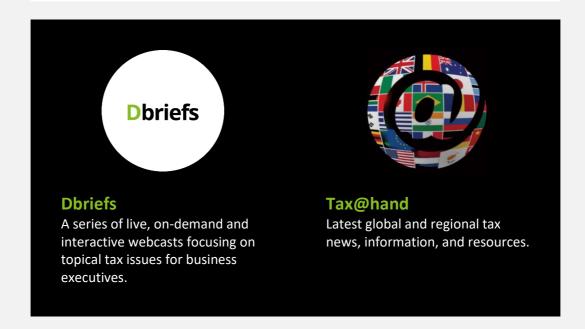
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