



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.

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



Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Tax@hand

Latest global and regional tax news, information, and resources.

Get in touch



Deloitte Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

