

## Current Tax System

Serial Number	Taxes	Tax Rates
1	Tax on income	<p>For legal person:            ♦20% for corporation including Capital Gains Tax            ♦30% for petroleum operations and natural resources</p> <p>For legal person:            ♦0% - 20% for sole proprietorship and partnership (progressive rates)            ♦20% for Capital Gains Tax</p> <p>The obligation of withholding agent:            ♦4% - 15% for payment to resident taxpayer            14% for payment to non-resident taxpayer</p>
2	Tax on Salary	♦0% - 20% for resident taxpayer (progressive rate) ♦20% for non-resident taxpayer ♦20% for fringe benefits
3	Value Added Tax	♦0% for taxable supply on exported goods or services provided outside the Kingdom of Cambodia ♦10% for taxable supply on goods or services provided in the Kingdom of Cambodia
4	Special Tax	♦3% - 10% for service supply ♦5% - 35% for goods production or distribution
5	Public Lighting Tax	5% for supply of alcohol and tobacco products at the first stage only
6	Accommodation Tax	2% for accommodation service in hotel
7	Patent Tax	400 000 riel – 5 000 000 riel based on the type of taxpayers (Small, Medium and Large)
8	Signboard Tax	100 riel – 1 500 riel/dm <sup>2</sup> and height for all forms

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9	Tax on Property Rental	10% for property rental that the owner or authorized person is not the self-assessment taxpayer
10	Tax on Property Rental	0.1% for immovable property
11	Registration/Stamp Tax	<ul style="list-style-type: none"> <li>◆0.1% for share transfer and supply contract of goods or service by using the state budget</li> <li>◆4% for ownership transfer, share contribution in kinds of immovable and movable property in the company</li> <li>◆1 000 000 riel for company merger and closure</li> </ul>
12	Unused Land Tax	2% for unused land in the Kingdom of Cambodia
13	Tax on Means of Transportation	50 000 riel – 2 000 000 riel based on type of vehicle, cylinder, weight or number of seats.