

# Cambodia Newsbrief



February 2026

**A periodic summary of new rulings and documents for legal, tax and investment developments in Cambodia**



## Subjects

1. Additional guidelines on invoicing for taxpayers operating international waterway transportation
2. Exemption of withholding tax (WHT) on royalty and interest expenses among tax-registered taxpayers

**The following report may be of interest to: general taxpayers.**

### **Additional guidelines on invoicing for taxpayers operating international waterway transportation**

*(Instruction 3660 GDT dated 30 January 2026)*

The General Department of Taxation (GDT) issues the above instruction to provide additional guidelines for shipping agents or permanent establishments (PE) of non-resident liners as follows:

1. The agents shall issue invoices to their customers on behalf of non-resident liners and the invoices must display the liner's name.
2. The agent shall use the invoice format with serial numbers and important information based on the existing invoicing rules.
3. The agents of non-resident liners who fail to comply with the above requirement shall be penalised.

### **Exemption of withholding tax (WHT) on royalty and interest among self-declaration regime taxpayers**

*(Circular 024 MEF dated 31 December 2025)*

The Ministry of Economy and Finance (MEF) issued Circular 024 to provide the following guidelines:

1. The WHT obligation shall be exempt for payment of royalty fees and interest charges between the self-declaration regime (i.e. tax-registered) taxpayers.
2. Tax-registered taxpayers who receive income from the royalty fees or interest charges shall record the income as taxable income and pay the income tax under the tax law and regulations.
3. To enjoy the above WHT exemption, the above fees and charges must be recorded in the invoices, which must comply with the invoicing rules under the existing tax laws and be properly issued by the tax-registered suppliers.



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