

Cambodia

News Brief



February 2025

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



Subjects

1. Market interest rates of loans from related parties in 2024
2. Reminder of annual income tax return filing for 2024

The following report may be of interest to:
General taxpayers

Market interest rates of loans from related parties in 2024 (Notification 5524 GDT, 19 February 2025)

The General Department of Taxation (GDT) has issued Notification 5524 to determine the market interest rates of loans from related parties in 2024 based on the annual average interest rates of 12 local commercial banks. Under this Notification, the 2024 market interest rates are:

1. for borrowing in KHR = 9.67%
2. for borrowing in USD = 8.79%.

The above interest rates only determine the capped interest rates of loans from related parties.

Reminder of annual income tax return filing for 2024 (Notification 339 GDT, 6 January 2025)

The General Department of Taxation (GDT) has issued Notification 339 to inform enterprises and taxpayers of their payment and return filing obligations for the 2024 annual income tax.

The main instructions for filing 2024 income tax are:

1. enterprises must file annual income tax returns using the Tol E-filing system by 31 March 2025
2. enterprises that have been approved to use a tax-year end that's different from the calendar year must file their tax returns and pay annual income tax no later than three months after the end of the tax year
3. enterprises with branches must file their annual income tax returns using consolidated financial statements of the principal office and all branches. The enterprise should attach lists of revenue, expense accounts and fixed assets for each branch to the 'local branch section' in the system

4. employees or tax agents responsible for filing annual and monthly tax returns on behalf of a taxpayer must upload their employee cards (for the taxpayer's employees) or their power of attorney from the taxpayer (for tax agents) to the system
5. all enterprises obligated to file their annual income tax payment and returns must upload their balance sheets, profit and loss accounts (income statements), and any additional information to the system.



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