

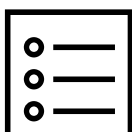
Cambodia

News Brief



October 2025

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



Subject

Delay in implementation of Prakas 496 on Capital Gains Tax (CGT) (*Notification 34236 GDT dated 30 October 2025*)

The following report may be of interest to:

General taxpayers

In compliance with Prime Minister Samdech Moha Borvor Thipadei's endorsement dated 14 October 2025 on the letter 10348 MEF dated 13 October 2025, the General Department of Taxation of the Ministry of Economy and Finance has issued Notification 34236 to inform taxpayers and the public that the Royal Government has delayed implementing Prakas 496 MEF dated 18 July 2025 on CGT until 1 January 2026.

The CGT applies to six types of assets: leases, investment assets, goodwill, intellectual property, foreign currencies, and immovable property. All six types will be subject to the updated CGT from 1 January 2026.



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