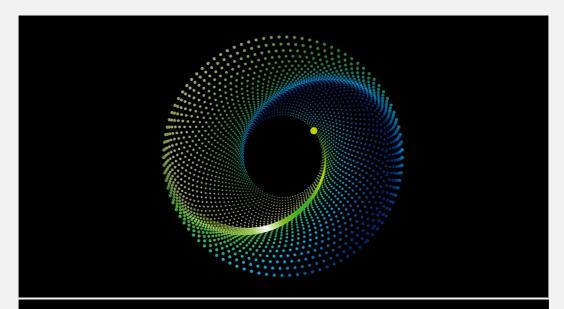
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Cambodia | Tax & Legal | 20 September 2023



Cambodia Tax Alert

Sub-decree providing rates for signboard tax

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

On 20 September 2023, the Cambodian government issued sub-decree 287 specifying the rates and basis of calculation as from that date for signboard tax payable on all forms of advertising in Cambodia. Signboards include:

- Advertisements made of rubber, plain paper, cloth, or other materials.
- Signage boards identifying the name, location, office, or place of business.
- Written boards or image boards for commercial purposes.

The following table shows the new applicable signboard tax rates based on the type of signboard and additional conditions:

Signboard type	Tax rate	Additional condition			
Advertisement made of plain paper					
Area does not exceed 40 square decimeters (dm², where 1 dm² is equivalent to 0.01 square meters)	KHR 500 per page	If there are foreign letters, KHR 1,500 per page			
Area exceeds 40 dm ²	KHR 700 per page	If there are foreign letters, KHR 2,100 per page			
Advertisement made of rubber, cloth, or other materials					

Area does not exceed 40	KHR 700 per	If there are foreign letters, KHR			
dm ²	board	2,100 per board			
Area exceeds 40 dm ² but					
does not exceed 100 dm ² .	1415 4 000	16.1	f : L., 1415		
(Advertisements with an	KHR 1,000	If there are foreign letters, KHR			
area exceeding 100 dm ²	per board	3,000 per board			
are considered as written					
boards or image boards)					
Signage boards identifying the name, location, office, or place of business					
Not illuminated, parallel	KHR 100/dm ²	KHR	If there are foreign		
to the street	per year	200	letters, an extra		
			charge shall be		
Not illuminated, on the	KHR 150/dm ²	KHR	calculated per letter		
street corner	per year	300	and decimeter height		
			or fraction		
Illuminated, parallel to	KHR 200/dm ²	KHR	If there are foreign		
the street	per year	400	letters, an extra		
			charge shall be		
Illuminated, at the street	KHR 250/dm ²	KHR	calculated per letter		
corner	per year	500	and decimeter height		
			or fraction.		
Written boards or image boards for commercial purposes					
Not illuminated, parallel	KHR 500/dm ²	KHR	If there are foreign		
to the street	per year	1,000	letters, an extra		
			charge shall be		
Not illuminated, on the	KHR 700/dm ²	KHR	calculated per letter		
street corner	per year	1,400	and decimal height		
			or fraction		
Illuminated, parallel to	KHR 700/dm ²	KHR	If there are foreign		
the street	per year	1,400	letters, an extra		
			charge shall be		
Illuminated, at the street	KHR	KHR	calculated per letter		
corner	1,000/dm ²	2,000	and decimeter height		
	per year	,	or fraction		
			If there are foreign		
			letters, an extra		
Install, connect, or draw	KHR	KHR	charge shall be		
on any means of	1,500/dm ²	3,000	calculated per letter		
transportation	per year	-,-,-	and decimeter height		
			or fraction		
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Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.



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