



Cambodia Tax Alert

Additional guidance issued on stamp tax implementation

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

In accordance with the new Law on Taxation and further to [Notification No. 001 dated 4 January 2024](#), Cambodia's Ministry of Economy and Finance issued Prakas No. 577 on 19 September 2024 to provide additional guidance on the implementation of the stamp tax. The following points have been added:

- The term "succession" means transfer of ownership or possession of immovable property from the deceased to relatives through:
 - A written will or an authentic act in case of no dispute; or
 - A verdict or court order in case of dispute.
- For contracts for the supply of goods or services using the state budget, the stamp tax base should be the contract value *exclusive* of value added tax.
- Additional exemptions and incentives apply to the following transactions:
 - The acquisition/possession of shares through a securities investor in the primary or secondary market (i.e., via a transfer of shares, acquisition of shares, dissolution of a joint venture, or restructuring of shareholders) is exempted.
 - An allowance may be deducted from the tax base for the transfer of ownership or possession of immovable property between parents-in-

law and children-in-law, grandparents-in-law and grandchildren-in-law, and siblings; the allowance amount is KHR 200 million for successions and KHR 100 million for donations/gifts.

- An allowance of KHR 100 million may be deducted from the tax base for the transfer of ownership or possession of immovable property between parents and children, husband and wife, grandparents and grandchildren, parents and children with their spouses, and grandparents and grandchildren with their spouses through a donation/gift, but only as from the second transfer.

Prakas No. 577 provides additional details on taxpayers' obligations.

Contacts

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

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