



Cambodia Tax Alert

Extension of deadline to pay property tax and unused land tax

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

Extension of deadline on property tax and unused land tax and waiver of penalty and interest on these taxes

Cambodia's General Department of Taxation (GDT) issued Notification 34369 on 26 September 2023, extending the deadline to declare and pay property tax and unused land tax for 2023 from 30 September 2023 to 31 October 2023.

In addition, the GDT issued Notification 34725 on 27 September 2023, waiving the penalty and interest on these taxes until the end of 2023, effectively extending the deadline to pay the taxes until 31 December 2023. The waiver does not apply to penalty and interest that were previously paid.

Contacts

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



Kimsroy CHHIV
Tax Partner
Deloitte Cambodia

+855 23 963 701
kchhiv@deloitte.com



Vuthy SRENG
Tax Director
Deloitte Cambodia

+855 23 963 729
vsreng@deloitte.com



Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Tax@hand

Latest global and regional tax news, information, and resources.

Get in touch



Deloitte Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.