



Cambodia Tax Alert

Guidance on tax incentives for CPISC-registered qualified investment projects

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

On 20 January 2025, Cambodia's Ministry of Economy and Finance and Ministry of Interior issued interministerial Prakas No. 070 on the guidance outlines the procedures for requesting incentives regarding customs duty, specific tax, and value added tax to be considered as a state burden for qualified investment projects (QIPs) and their expansions registered with a City or Provincial Sub-Investment Committee (CPISC) ("Prakas"). These incentives apply to the importation and use of construction materials, construction equipment, production equipment, and production inputs, subject to certain conditions. The applicant must:

1. Be either the person implementing the investment project or an authorized representative;
2. Submit a written application to the CPISC; and
3. Complete the necessary information as shown in appendix 1 of the Prakas.

The CPISC will review and decide on the application through an inter-institutional mechanism within 15 working days of receiving it.

Additionally, investors must provide semi-annual and annual reports on export-import transactions to the CPISC, as detailed in the Prakas.

Contacts

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

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