



## Cambodia Tax Alert

# Annual market interest rates for related party loans for 2024

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

The Cambodia General Department of Taxation issued Notification No. 5524 GDT on 19 February 2025, providing the annual market interest rates for related party loans for 2024, as follows:

- 9.67% per annum for KHR-denominated loans
- 8.79% per annum for USD-denominated loans

The above rates are based on the average interest rates set by 12 large selective Cambodian commercial banks and must be used to limit the interest rates on loans between related parties.

### Contacts

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

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