

Issued in September 2025

This article covers important regulations issued by:

- **General Department of Taxation (GDT)**
- **Royal Government of Cambodia (RGC)**

**I. INSTRUCTION NO. 12345 GDT ON THE PROCEDURE FOR
DECLARATION OF ADVANCE TAX ON DIVIDEND DISTRIBUTION IN
THE ONLINE TAX FILING MANAGEMENT SYSTEM (E-FILING)
DATED 28 APRIL 2025**

FYI, taxpayers

On 28 April 2025, the General Department of Taxation (GDT) issued Instruction No. 12345 GDT, which explains how to declare advance tax on dividend payments through the online e-Filing system.

Under this instruction, any company except for Qualified Investment Projects (QIP) that are currently tax-exempt must pay tax on dividends distributed from earnings before annual income tax. The tax is calculated on the grossed-up dividend amount at the company's annual income tax rate. For more details, see Instruction No. 30408 GDT dated 14 December 2022.

Additionally, the GDT has introduced a new tool in the e-Filing system to help taxpayers calculate the advance tax on dividend payments more easily.

Disclaimer:

This document material is not intended to provide definitive answers to specific individual/corporate circumstances and as such is not intended to be used as a guide.

**II. INSTRUCTION NO. 10800 GDT ON THE PROCEDURE FOR
DECLARING INCOME OF COMMERCIAL GAMBLING ENTERPRISE
IN THE ONLINE TAX FILING MANAGEMENT SYSTEM (EFILING)
DATED 08 APRIL 2025**
For taxpayers

Following Prakas No. 1080 MEF.Prk.GDT, dated 30 December 2022, concerning gambling taxes, the GDT issued Instruction No. 10800 GDT. This instruction explains how commercial gambling businesses should declare their income tax using the e-Filing system.

It helps these businesses calculate, declare, and pay their gambling income tax, as well as any other income, accurately and on time, in line with tax laws. To make it easier for taxpayers to determine their Gross Gambling Revenues, the GDT has added this functionality to the e-Filing system.

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III. SUB-DEGREE NO. 86 ON AMENDMENT OF ANNEX 1 (NEGATIVE LIST) OF SUB-DEGREE ON IMPLEMENTATION OF LAW ON INVESTMENT OF THE KINGDOM OF CAMBODIA DATED 06 JUNE 2025

For taxpayers

The Cambodian government has updated its investment regulations through Sub-Decree No. 86 ANKr.BK. This update adds electronic cigarette manufacturing and assembly to the list of restricted investment activities under Sub-Decree No. 139 ANKr.BK (26 June 2023).

This change falls under the industrial sector, specifically category C.12, which covers electronic and optical products. The new subcategory, C.12.15, focuses on electronic cigarettes and similar smoking devices.

This update may be relevant for general taxpayers and investors.

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