



Cambodia

VAT Standard rate

The standard VAT rate in Cambodia in 2024 is 10%.

Threshold

Small suppliers are not obliged to register as VAT taxpayers. Starting from 2022 a small taxpayer is an entity that sells goods or services for an amount not exceeding 250 million Khmer in the previous 12 months.

Pieces of evidence

The following criteria are standard for determining the place of delivery of electronic services

- Customer's address;
- The address to which the invoice is issued;
- Phone code (for Cambodia +855);
- Buyer's Internet Protocol address;
- The location of the customer's fixed landline through which the service is supplied to him.

This list is not complete. Additional criteria can be used.

E-services list

"Digital services" – services that are provided via electronic systems. The exact list of e-services meant by Cambodia's tax legislation is not yet clear.

However, it is likely that such services will include:

- Telecommunications;
- Audio, video, and audiovisual content;
- E-learning;
- Data storage and processing;
- Electronic books;
- Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS).

VAT registration procedure in Cambodia

The application for VAT registration can be completed in Khmer or English via the electronic form on the tax department's website or via a physical submission to the tax authorities.

To do this, you will need to provide a standard set of documents, including a passport, registration certificates, and an application for registration.

VAT returns filing and VAT payment date

VAT declaration and payments must be sent and paid to the General. Department of Taxation by the 20th of the following month in which the VAT was charged on the invoice.