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REQUIRED ONLY

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BUSINESS ENVIRONMENT

OPERATING A BUSINESS

| Setting Up a Company | Cambodia | East Asia & Pacific |
|----------------------|----------|---------------------|
| Procedures (number) | 9.0 | 7.3 |
| Time (days) | 99.0 | 29.7 |

Source: *Doing Business* - Latest available data.

National Intellectual Property Organisation

[Website of the Department of Intellectual Property](#) in Cambodia

TAX RATES

Consumption Tax Rate

10% (standard rate).

Exported goods and services rendered outside the country are zero-rated, same as for the supporting industries or contractors who directly supply goods or services to export-oriented garment, textile, footwear, bag, handbag, and headwear manufacturers, milled rice exporters, and domestic supplies of paddy rice.

Public postal services, medical and dental services, electricity, water, transportation of passengers by wholly state-owned public transport systems, insurance services, primary financial services, and land are exempt.

Other Consumption Taxes

The special tax on certain goods and services (SPT) is a form of excise tax that applies to the following goods and services: soft drinks, alcoholic beverages (20%), cigarettes (15%), entertainment services and passenger air transport (10%), telephone services (3%).

Company Tax

20%

Withholding Taxes

Dividends: 0 (residents)/14% (non-residents; in addition to the advance tax on dividend distributions); Interests: 14% (non-resident)/15% (resident); Royalties: 14% (non-resident)/15% (resident).

