



CAMBODIA'S NEW TAX REGIME FOR INTERNATIONAL SHIPPING: HOW TO APPLY IN PRACTICE?

ONLINE WEBINAR

Date: 25 November 2025

Time: 8.00 AM (United Kingdom)

3.00 PM (Cambodia)

4.00 PM (Singapore / Malaysia / Hong Kong)

5.00 PM (Japan)



BACKGROUND

With Prakas 648 of 2025, the General Department of Taxation has taken the Cambodian tax treatment of international shipping into new and uncharted waters. Employing a framework based on deemed profit ratios tied to revenue, the income tax impost in Cambodia for global shipping has been newly determined. While this formulary approach may be straightforward to apply in some cases, several important questions remain. Join this unique webinar and share in the experience so far applying this new framework in practice.

SPEAKERS



Edwin Vanderbruggen

Senior Partner

Edwin has over 30 years of experience as a legal and tax professional, academic, author, and government advisor. He has worked in Southeast Asia for nearly his entire career.

Edwin has built up vast experience advising sponsors, financial institutions, oil and gas supermajors, independent power producers, and other multinational enterprises on their projects in the region, including on multibillion dollar energy and infrastructure projects, mergers and acquisitions, and financing transactions.

He is renowned for his expertise in international taxation and investment, regional tax structuring, and tax planning.

He has assisted the governments of Cambodia (2006-2008 as a full-time adviser to the Minister of Finance), Thailand (2001-2005), Vietnam (2010), and Myanmar (2013-2020) on transactions or on issues such as legal reform, public finance, privatization, and taxation. He has also frequently consulted for IFC, ADB, the United Nations, and governmental agencies of Japan, Korea, and the Netherlands.

In his academic career, he has lectured at six prestigious universities in Europe and Asia, and written nine textbooks and over 40 scholarly articles, some of which have won scientific awards.



Laysym Sim

Partner

Laysym is an experienced tax professional with a degree in management. He has over 20 years of work experience, including with KPMG in Cambodia as well as another regional firm, where he was responsible for relations with the tax authorities. Laysym works with a wide variety of clients, both local and international, across a broad range of industry sectors, with a particular focus on the real estate and transportation industries. He has advised on tax planning for large property projects, employee benefits, and has conducted tax due diligence on several major acquisitions in Cambodia.

Laysym heads the firm's tax compliance and tax disputes teams. He has a long and proven track record of successful defense of multinationals, banks, and property developers. He also leads our transfer pricing practice in Cambodia.

HIGHLIGHTS

- **Exclusive: GDT guidance on applying VAT shared in hot recent ruling**
- **Calculating the new withholding tax on shipping: practical examples and cases**
- **What happens now with pending audits for past years?**
- **What do freight forwarders need to know about applying Prakas 648?**
- **Do minimum tax and other withholding taxes still apply?**
- **Have the rules on charging VAT also changed?**
- **Q&A - get our live feedback on your pressing questions!**

HOW TO REGISTER AND ATTEND?

Registration is free of charge for Andersen clients and invitees.

Send your info (Name, Position, Company, Email, Contact Number) to Kathryn Ortega (kathryn.ortega@kh.Andersen.com) or scan QR Code for online registration.



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