

The Andersen logo features a stylized white wing above the word "ANDERSEN" in a white, serif, all-caps font. The background of the entire cover is a satellite image of Earth at night, showing the illuminated landmasses of Asia and Australia against the dark blue of the oceans and the blackness of space.

ANDERSEN®

CAMBODIA

Legal and Tax Digest

July 2026

Taxation

*Notification No. 24467 dated July 17, 2026 issued by the General Department of Taxation ("GDT") on **"Reminder to Declare and Pay Immovable Property Tax and Unused Land Tax for the Year 2026"***

This notification is a reminder that the deadline to declare and pay immovable property tax and unused land tax for 2026 is September 30, 2026.

According to the GDT, a number of property owners have not yet fulfilled their tax obligations. In addition, some property owners have not registered their properties or updated their property information, while others have identified inaccuracies in their property records after receiving the GDT's tax reminder notices.

To ensure accurate tax administration and timely compliance, all property owners should:

- Register or update their property information with the competent provincial or district tax branch where the property is located, or directly with the GDT, where applicable.
- Declare and pay the immovable property tax and unused land tax by September 30, 2026 through authorized commercial banks or, where available, via the GDT Taxpayer App for properties that have previously been declared.

Property owners who fail to submit their tax declaration or make payment by the prescribed deadline will be subject to administrative penalties, including additional tax and interest, in accordance with the Law on Taxation.

Property owners should review their property records to ensure that all registration and ownership information is accurate and up to date before the filing deadline. Any discrepancies should be corrected promptly with the GDT to avoid delays in filing or potential administrative penalties.

*Prakas No. 584 dated July 29, 2026 issued by the Ministry of Economy and Finance on **"Tax Debt Liability for Business Transfers, Share Transfers, and Mergers"***

This Prakas establishes measures and procedures governing tax liability in cases of business transfers, share transfers, and mergers. It applies to taxpayers under the self-assessment regime conducting business in the Kingdom of Cambodia.

Taxpayers involved in a business transfer, share transfer, or merger must:

- Notify the GDT and update the relevant information within 15 working days after the date of the transfer agreement or the approval by the Ministry of Commerce.
- Comply with tax registration requirements when two or more entities merge or consolidate into a new entity.
- Submit relevant documents directly to the GDT or via the GDT HomeTax digital platform.

❖ **Liability principles**

- **Sole proprietorships and general partnerships:** The owner of a sole proprietorship and general partners in a partnership assume unlimited liability for tax debts. This liability extends beyond business assets to personal assets.
- **Limited partners:** Limited partners are liable only up to the amount of their agreed capital contribution.
- **Shareholders:** Shareholders are liable for a company's tax debts in proportion to their shareholding and limited to the value of their investment. However, in the case of tax fraud or tax evasion, the limited liability shield is pierced, and shareholders are liable for the resulting tax liabilities in proportion to their shareholding.

❖ **Business transfers**

Sole proprietorships or partnerships:

- If the transferor applies for tax clearance, the transferee is liable only for the tax debts incurred after the transfer date.
- If the transferor does not apply for tax clearance, the transferee is liable for all tax debts incurred before and after the transfer date.

Legal entities:

- **When the transferor ceases operations:** If the transferor intends to liquidate, it will normally apply for tax clearance during the liquidation process. In this case, the transferor remains liable for all tax debts up to the transfer date; the transferee is liable thereafter. If the transferor fails to apply for tax clearance, the transferee then assumes all tax debts incurred, both before and after the transfer date.
- **When the transferor continues operations:** The transferor remains liable for debts up to the transfer date, regardless of clearance. The transferee is liable only for debts incurred after the transfer date.

Business transfers are not subject to value added tax ("**VAT**") if notification and information updates are completed and the business continues under the transferee. Otherwise, the transfer is subject to 10% VAT.

❖ **Share transfers**

- **Legal entities:** Shareholders acquiring, increasing, or decreasing shares are liable for tax debts in proportion to their shareholding, based on the principle of limited liability.
- **Partnerships:** Partners acquiring transferred interests are liable for tax debts in proportion to the interest received.

❖ **Mergers**

In the case of a merger of two or more legal entities, the resulting or continuing entity is liable for all of the merged entities' tax debts.

Litigation

Prakas No. 078 dated July 16, 2026 issued by the Ministry of Justice ("MOJ") on the "Temporary Disposition of Seized Property by Means Other Than Public Auction"

This Prakas addresses what happens to seized property while criminal proceedings are still ongoing. It sets out rules for the temporary disposition of seized property through means other than public auction by a number of different measures, depending on the property's nature and circumstances.

The measures are intended to preserve the property and, where applicable, maintain its economic value and business operations while the relevant legal proceedings are ongoing. They follow the principles below with regard to managing the seized property temporarily.

- **Use for the public benefit:** The seized property can be managed, maintained, or used for public purposes.
- **Preservation of value:** Measures should safeguard the economic benefit or integrity of the property.

Any decision concerning the temporary disposition of seized property must be made by an order of the competent prosecutor or court, and specify one or more of the following measures:

- Continuation of existing contracts relating to seized property that is used for commercial activities, provided that such contracts do not transfer ownership of the seized property.
- Where the seized property consists of shares or other financial instruments, appointment of a government entity or representative to exercise the related rights to safeguard the economic value of the seized property;
- Continuation of business operations involving an ongoing entity or commercial activity, including maintaining the existing management structure, restructuring the management, or appointing a temporary administrator or other recognized expert to manage the business.
- Appointment of a representative to protect rights relating to the seized property in legal proceedings involving third parties.
- Other appropriate arrangements based on the specific nature or circumstances of the seized property.

The temporary disposal implementation committee under the MOJ is responsible for monitoring and evaluating the implementation of the temporary disposition measures and may provide recommendations to the competent prosecutor or court where necessary to ensure the property is effectively managed and its associated economic value and economic interests are preserved.

Real Estate

Notification No. 695 dated July 17, 2026 issued by the Ministry of Land Management, Urban Planning and Construction (“MLMUPC”) on “Public Service Improvements for Land Registration and Ownership Transfer Procedures”

To improve the efficiency of public service delivery and enhance citizen satisfaction, the MLMUPC has announced measures to assist property owners who face difficulties in receiving or transferring land title certificates, as follows:

- If the property owner is ill or disabled and cannot collect the certificate in person, the MLMUPC will deliver the certificate directly to their residence.
- If the property owner is hospitalized in Cambodia and wishes to transfer or donate property, the MLMUPC will dispatch a working group to the hospital to facilitate the necessary procedures.
- If the property owner is hospitalized abroad, the MLMUPC will prepare the necessary documents through an authorized representative, with the additional requirement of a video recording (with audio) to confirm the owner’s intent.
- If the property owner suffers from memory loss, confirmation from a medical specialist is required. The MLMUPC will then assist with one of the following procedures:
 - Division of the property based on family agreement.
 - Division of the property in accordance with the law.
 - Division of the property if there is no family agreement, which will fall under the jurisdiction of the court.

Customs

Notification dated July 25, 2026 issued by the General Department of Customs and Excise of Cambodia (“GDCE”) on “Launch of the First Phase of the Online Complaint System”

The notification announces the introduction of the first phase of the GDCE’s online complaint system. This initiative is intended to improve public service delivery by providing a more accessible, efficient, and transparent mechanism for receiving complaints from businesses and the public.

In addition to the existing complaint mechanism through physical customs complaint boxes, the GDCE is now encouraging the public to submit complaints electronically through the online complaint system.

Under this new system, complaints can be submitted as either an anonymous complaint or an identified complaint, whereby complainants provide their contact information for follow-up purposes.

The online complaint system is available through the GDCE’s dedicated portal at <https://complaint.customs.gov.kh>.

Manufacturing

Instruction No. 2975 dated July 20, 2026 issued by the Ministry of Industry, Science, Technology, and Innovation (“MISTI”) on the “Use of Product Labels”

Product labels play an important role in providing accurate information, demonstrating regulatory compliance, and maintaining consumer trust. The unauthorized use of government logos or certification marks on product labels may mislead consumers and expose businesses to regulatory and reputational risks.

The MISTI has identified a number of domestic and imported products that display the MISTI logo without proper authorization; therefore, it has issued this notification to remind businesses to comply with the following requirements:

- All products marketed in Cambodia must comply with the Cambodian standard on product labeling (CS 001-2000)
- The MISTI logo or logos of former ministries cannot be printed or displayed on product labels or packaging without prior authorization; any unauthorized use must cease immediately.
- The Cambodian Standard Mark cannot be used unless the business has obtained a valid license for its use from the MISTI; any unauthorized use must cease immediately.

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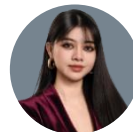
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