



Cambodia – October 2020

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Cambodia Extends Property Tax Deadline for 2020

Cambodia's General Department of Taxation has announced Notification No. 22259 of 25 September 2020 on the extension of the deadline for the property tax declaration for 2020.

Normally due 30 September, the deadline for the declaration and payment of immovable property tax has been extended to 31 October 2020. This extension does not apply in relation to the unused land tax, which also has a standard deadline of 30 September.

The 0.1% immovable property tax is levied on all immovable property with an assessed value exceeding KHR 100 Million. The 2.0% unused land tax is levied on the square-meter price of unused land in certain cities/regions as determined by a committee for the evaluation of unused land.