

**Notification No.24094 on
The Postponement Of the Date For Implementation Of the Tax On Capital Gains
dated 22 October 2020**

Pursuant to the notification from the General Department of Taxation No. 24094 dated 22 October 2020 it has been announced that following the letter from the Ministry of Economy and Finance calling for a delay in the implementation of the tax on capital gains and which has been approved by Samdech Akka Moha Sena Padei Techo Hun Sen, Prime Minister of Kingdom of Cambodia dated 9 October 2020, the government has decided to delay the implementation of the tax on capital gains for one year until 31 December 2021. This delay is to provide all taxpayers and the public with enough time to understand how to implement the tax on capital gains so that there is a smooth and effective implementation thereof from 1 January 2022.

AUTHORS' PROFILES



HAK Channy
Senior Tax Advisor

channy@hbslaw.asia
+ 855 (0) 23 224 337
www.hbslaw.asia



NGETH Samphors
Tax Advisor

samphors@hbslaw.asia
+ 855 (0) 23 224 337
www.hbslaw.asia

