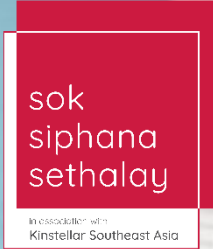




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TAX UPDATE



Tax Relief for Property Transfers under Notification No. 008

Following the announcement of the Prime Minister of Cambodia on 28 July 2026, the Ministry of Economy and Finance issued Notification No. 008 ("**Notification No. 008**") to formalise the implementation of the announcement.

KEY TAKEAWAYS

1. Suspension of Stamp Duty Tax Late Payment Penalties

The penalty for late payment of stamp duty tax on immovable property is suspended until the end of 2027. The penalty amount is equal to 100% of the amount of the stamp duty tax payable. The penalty is to be paid in case of late payment of stamp duty tax (i.e. after three (3) months from the date of the Forwarding Order or Attachment Order issued by the Municipal and Provincial Department of Land Management, Urban Planning, and Construction).

2. Stamp Duty Tax Payable Only on the Last Transfer

The validity of the Office of Council of Ministers Notification No. 367 dated 02 May 2017 is extended until the end of July 2026. The Notification allows for stamp duty tax to be payable only on the last transfer of immovable property which is not registered with the cadastral administration, and which has a history of multiple successive transfers.

3. Payment of Stamp Duty Tax and Immovable Property Tax on the Last Construction

Building owners may pay stamp duty tax and immovable property tax on the last or latest construction or building by only needing to have the construction permit or certification letter on the construction date from the competent authority.

4. Exemption of Stamp Duty Tax for Frontline Armed Forces and National Police

Frontline armed forces and national police participating in the frontline operations are exempted from paying stamp duty tax for the transfer of ownership or possessory rights over immovable property by having their identification and positions certified by their respective units.

This relief has no retroactive effect on the taxes already paid, including administrative penalties (additional tax and interest).

Disclaimer: The information provided herein is for the reader information only and is not intended to offer any form of legal advice. Always obtain formal legal advice from qualified legal counsel with respect to this matter]

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Kinstellar Southeast Asia (Cambodia) in association with Sok Siphana Sethalay was born from the recent combination of SokSiphana & Associates' and Sethalay Law Office's expertise and resources. As one of Cambodia's leading law firms, we offer comprehensive corporate and commercial legal services to a wide-ranging clientele – from multinational corporations to fast-growing local businesses.

With our sister law firm in Vietnam - Kinstellar Southeast Asia (Vietnam) - we are proud to be part of Kinstellar Southeast Asia's platform. Kinstellar is a leading law firm dedicated to delivering the highest quality advice and assistance to clients across Central and Eastern Europe, Southeast Europe and Central Asia. In addition to Southeast Asia, Kinstellar has operations in 12 countries with more than 400 lawyers: Austria, Bulgaria, Croatia, Czech Republic, Hungary, Kazakhstan, Romania, Serbia, Slovakia, Ukraine, Turkey, and Uzbekistan.

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