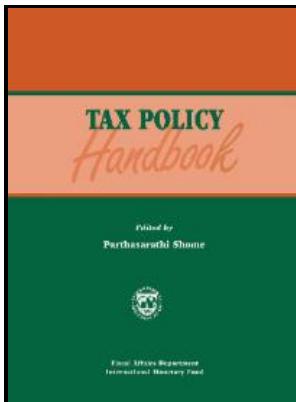


Cambodia corporate tax paying guide

Alpha Book Center - Technical Updates



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- Cambodia corporate tax paying guide
- Cambodia corporate tax paying guide

Notes: Cover title.

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Technical Updates

A limited liability company is formed with registration of its articles of incorporation Articles at the MOC, and receipt of a certificate of incorporation from the MOC.

Technical Updates

Also listed are any patents, trademarks, and copyrights owned by the business, and any judgments or judicial orders pronouncing the dissolution or nullity of the company, declaring the company bankrupt or court-ordered liquidation. In case of a unilateral tax assessment for the non-submission of a tax declaration, additional tax shall be 40% of the amount of the tax assessed plus 2% interest on the amount of the tax assessed for each month or a part of a month that the tax amount is not paid.

Technical Updates

If the taxable value of the goods or services supplied does not represent the true value, the tax administration may determine a value for such goods or services and such value shall be presumed to be the correct value until proven otherwise to the satisfaction of the tax administration.

Cambodia

A partnership may take the form of a general or limited partnership. They are thus best suited in assisting foreign investors wishing to gain entry to the Cambodian marketplace. The tax withheld on dividends by an insurance enterprise cannot be used as a credit.

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