



Cambodia applies a 20% corporate income tax (CIT), along with a 1% minimum tax on annual turnover, unless proper accounting records are maintained. Businesses are required to pay the higher of the two. The government also offers investment incentives, including potential tax relief for approved projects.

- For details on these incentives: [Council for the Development of Cambodia – Incentives and Schemes](#)
- For comprehensive information on corporate tax, withholding tax, tax treaties, and other tax matters: [General Department of Taxation](#) or consult professional tax advisors.

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