KPMG

税务新知

2023年6月

免征实居、干拉及贡布省的不动产税

（第329号MEF.Prk部长令，2023年6月1日）

根据柬埔寨经济与财政部（MEF）第329号部长令，直至2023年年底位于以下地点的不动产可免征不动产税：

- 实居省乌栋玛芷(Udong Mae Chey) 市；
- 干拉省阿雷沙(Arey Ksat)及森宝布(Sampov Poun) 市;和
- 贡布省卜哥(Bokor) 市。

对受此部长令所影响的财产所有者有义务到各自税务分局或税务总局的动产与不动产部门进行登记，但没有义务提交申报表及缴税直至2023年底。

如若当下已缴纳本年的税款，则可结转为不动产税税收抵免。财产所有者应自2023年6月1日起向各自税务分局或税务总局（GDT）申请税收抵免。

我们的评论

这项免征税将鼓励现有及潜在的企业对于不动产（如土地、建筑物等）的投资，并有望能促进这些地方的经济活动。尽管如此，受影响的纳税人仍应了解该部长令下的行政及税务合规要求，以避免未来发生的任何税务问题。

作为客户忠诚的税务顾问，我们欢迎您和我们查询了解上述措施对于您业务的影响。

联系我们

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