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(Translation)

Phnom Penh, 20 June 2025

**INSTRUCTION
ON
THE PROCEDURE FOR THE DECLARATION OF TAX ON INCOME OF
NON-RESIDENT TAXPAYERS ENGAGED IN INTERNATIONAL TRANSPORT OF
GOODS BY WATERWAYS IN THE E-FILING SYSTEM**

In accordance with the Law on Taxation, promulgated by Royal Kram no. NS/RKM/0523/004 dated 16 May 2023, and Prakas no. 405 MEF.Prk.GDT dated 21 May 2025 on Tax Obligations for the Business Activity of International Transport of Goods by Waterways, the General Department of Taxation of the Ministry of Economy and Finance has the honor to inform enterprise directors, managers, or owners; taxpayers; and tax agents that, in line with the modernization of the information technology system, the General Department of Taxation has completed developing the “**Withholding Tax List**” function by adding the “**Withholding Tax on Non-Resident Taxpayer (Tax on Income) - 3%**” transaction into the e-Filing system, with the purpose of facilitating enterprises that are permanent establishments of non-resident taxpayers who engage in the activity of international transport of goods by waterways, and have the obligation to withhold tax on income of non-resident taxpayer(s) and file and make tax payment in the e-Filing system.

The General Department of Taxation hereby provides instructions on the procedures and application of this new function as follows:

I. Principles and Procedures

In accordance with Paragraph 2 of Article 8 of Prakas no.405 MEF.Prk.GDT dated 21 May 2025, enterprises that transport goods internationally by waterways, who are non-resident taxpayers and conduct business through a permanent establishment, shall be liable to Tax on Income at the rate of 20 (twenty) percent on Cambodian-sourced income. The tax base for Tax on Income on Cambodian-sourced income shall be determined based on the Attributable Income equivalent to 15 (fifteen) percent of the gross revenue derived from the international transport of goods by waterways from the Kingdom of Cambodia to the final destination, regardless of whether the payment is made inside or outside the Kingdom of Cambodia.

As for the procedures of tax filing and payment, enterprises that are the permanent establishments of non-resident taxpayers shall be obligated to withhold Tax on Income of non-resident taxpayers in accordance with the Withholding Tax on Non-Resident Taxpayer (Tax on Income) - 3% procedure, and remit the tax to the tax administration no later than the 20th day of the month following the month in which the payment for the transport of goods occurs, as stated in Article 9 of Prakas no.405 MEF.Prk.GDT dated 21 May 2025. The calculation of the Withholding Tax on Non-Resident Taxpayer (Tax on Income) rate of 3% shall be: Gross Revenue × Attributable Income × Tax on Income Rate, or equivalent to: Gross Revenue × 15% × 20%.



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As for the gross revenue of the non-resident taxpayers, the enterprise that is the permanent establishment of the non-resident taxpayers shall not record such revenue in the enterprise's purchase and sales records in the e-Filing system.


II. System Application

Users can declare the Withholding Tax on Non-Resident Taxpayer (Tax on Income) - 3% of the Withholding Tax List in the e-Filing system by following the instructions below:

- Step 1:** Access the e-Filing system through an account and follow the same procedures for monthly tax filing, as has been implemented.
- Step 2:** Select "**Enter Tax Declaration Details**" then go to the "**Withholding Tax List**" function.
- Step 3:** Enter the Withholding Tax on Non-Resident Taxpayer (Tax on Income) - 3% by clicking the "**Add New**" button, then fill in the transaction details, select the "Withholding tax on Non-Resident Taxpayers (Tax on Income) - 3%" transaction type, and click "**Save**".
- Step 4:** Go to the "**Monthly Tax Declaration List**" function to continue the same procedures for monthly tax filing, as has been implemented.

*For further understanding of the above procedures, users may refer to the Booklet on the Use of the **Withholding Tax List** Function, available on the website <https://www.tax.gov.kh> or call the GDT Call Center 1277 or inquire via GDT Live Chat, a mobile application that can be downloaded from App Store for iOS or Play Store for Android or via Telegram **GDT News Channel**.*

The General Department of Taxation of the Ministry of Economics and Finance strongly hopes the implementation procedures stated above will facilitate all taxpayers in fulfilling their tax obligations.

Minister Attached to the Prime Minister 
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