



» GEOGRAPHICAL ADVANTAGES

ONE OF THE MOST OPEN ECONOMIES IN SE ASIA & CENTRAL LOCATION IN A DYNAMIC REGION



ASEAN+6 (RCEP)

Total Population **3.58Billion**

GDP	32.2%	29.2%
USD 27.3 Trillion	of World Economy	of World Trade

ASEAN

Total Population **649.1Million**

GDP	Economic Growth	Total Investment
USD 2.98 Trillion	5.11%	USD 154.7 Billion

(Data as of 2018)

CLMTV

Total Population **239Million**

GDP	Economic Growth	Total Investment
USD 86.6 Billion	6.36%	USD 36.7 Billion

(Data as of 2018)

» INVESTMENT INCENTIVES

1 BASIC INCENTIVES

Option 1

- Income Tax Exemption for 3 to 9 years from the time of first earning its income
- Payment of income tax at a progressive rate to 6 years after the expiration of the income tax exemption period:
 - First 2 years: 25%(equivalent to 5% tax rate)
 - Next 2 years: 50%(equivalent to 10% tax rate)
 - Last 2 years: 75% (equivalent to 15% tax rate)

Option 2

- Special depreciation
- Deducting up to 200 percent of specific expenses

Both options will get additional:

- Pre-payment tax exemption during income tax exemption period
- Minimum tax exemption, provided that independent audit report is carried out
- Export Tax exemption, unless otherwise provided in other laws and regulations

Exemption on Customs Duty, Special Tax and Value Added Tax for the import of construction material, construction equipment, production equipment and production inputs (for supporting industries QIP or export QIP. The domestically oriented QIP shall be determined separately).

2 ADDITIONAL INCENTIVES

- Value added tax exemption for the purchase of locally made Production Inputs
- Deduction of 150% from the tax base for:
 - (a) Research, development and innovation,
 - (b) Provision of vocational training
 - (c) Construction of accommodation, canteens, nurseries and other facilities
 - (d) Upgrade of machinery and
 - (e) Provision of welfare for Cambodian workers/ employees.
- Income Tax Exemption for the Expansion of QIP

3 SPECIAL INCENTIVES

- Any specific sector and investment activities having high potential to contribute to national economic development (determined in the Law on Financial Management).