***Cambodia’s WHT regulation in English version***

1. **Law on Taxation (Promulgated: 16 May 2023, unofficial translation not yet available)**

**Section 6: Withholding Taxes and Prepayment of Income Tax**

**Article 26: Withholding on Payments to non-resident taxpayer**

Any resident taxpayer carrying on business including permanent establishment of a non-resident taxpayer with the payment as income of Cambodian sources as states in article 33 of this law to a non-resident taxpayer shall withhold, and pay as tax, an amount equal to 14 percent of the amount paid. This withholding tax does not apply to the gross premiums of reinsurance on the property, or other risks in the Kingdom of Cambodia.

…

**Article 33: Income from Cambodia Sources**

The Cambodian source of income shall include, but not be limited to the following incomes:

1- Interest paid by a resident enterprise or resident partnership or a governmental institution of the Kingdom of Cambodia.

…

1. **Prakas on Income Tax (No. 098 MEF.BK, dated 29 January 2020)**

**Chapter 9: Withholding Tax, article 45 to article 50 (unofficial translation provided).**