QUESTIONS ON THE CAMBODIAN TAXATION OF INTERNATIONAL AIRLINES

BREAKFAST BRIEFING

VDB LOI CAMBODIA OFFICE

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Common tax audit challenges by the GDT against airlines flying to Cambodia

How do Cambodia’s DTAs affect ongoing tax audits?

Which part of the revenue of an airline should be reported in Cambodia?

On a two-way route, which expenses can or cannot be allocated to a Cambodian branch of a foreign airline?

Is the GDT allowed to reassess the Cambodia branch profit of an international airline?

Which withholding taxes could the GDT impose to the Cambodian branch of an international airline?

Under Cambodia’s DTA’s, which income of a foreign airline is actually exempt?

Edwin Vanderbruggen
Senior Partner

Edwin has 30 years of experience as a tax consultant and spent several years as a full-time internal adviser with the tax authorities in Cambodia. He is recognized for his impressive knowledge and experience with tax planning, high-stakes tax disputes, and transfer pricing. He has assisted oil and gas supermajors, telecoms, power producers, and a wide range of multinationals in Cambodia with these matters. Edwin is a former professor of tax law at several universities in Europe and in Asia, and published numerous textbooks and scholarly articles on international taxation.

Laysym Sim
Partner

Laysym is an experienced tax adviser with a degree in management. He has over 19 years of work experience, including with KPMG and DFDL in Cambodia, where he was responsible for relations with the tax authorities. He has advised on tax planning for large property projects, on employee benefits, and has conducted tax due diligence on several major acquisitions in Cambodia. He has worked with a wide variety of clients, focusing particularly on the real estate and transportation industries.
HOW TO REGISTER AND ATTEND?

Registration is free of charge for VDB Loi clients and invitees. Send your info (Name, Position, Company, Email, Contact Number) to Kathryn Ortega (kathryn.ortega@vdb-loi.com) or scan QR Code for online registration.

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