

Postponement Implementation of Capital Gains Tax on Immovable Properties

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The General Department of Taxation has issued Notification No. 041 on the Postponement of the Implementation of Capital Gains Tax on Immovable Properties, dated 02 January 2026 (the "Notification"). In the Notification, the Royal Government has decided to postpone the implementation of capital gains tax on sale or transfer of immovable properties to 01 January 2027.

Separately, capital gains tax received from the sale or transfer of lease, investment assets, goodwill, intellectual property, and foreign currency will be implemented starting from 01 January 2026.

A copy of this Notification in Khmer language can be downloaded from the link below. Should you have any queries, please contact us at info@sxhlaw.com.



[NOTIFICATION IN KHMER](#)

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