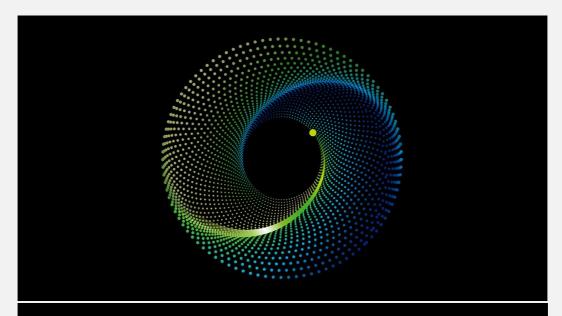
Deloitte.



Cambodia | Tax and Advisory Services | 28 August 2023



Cambodia Tax Alert

Specific tax rates on locally-produced non-alcoholic beverages revised

Greetings from your Tax & Legal team at Deloitte Cambodia.

We are pleased to update you on the following:

Cambodia's General Department of Taxation (GDT) issued Notification 28271 on 15 August 2023 providing that, effective 1 September 2023, the "specific tax" rates on non-alcoholic beverages produced and supplied locally will be revised as follows (from 10% currently):

- 15% on all types of energy drinks;
- 5% on the following non-alcoholic beverages:
 - Beverages containing a milk substance processed at ultra-high heat;
 - Soy milk;
 - Coconut juice-based beverages;
 - o Coffee-based beverages or beverages with coffee flavour; and
 - Non-aerated beverages ready for immediate consumption without dilution; and
- 10% on all other non-alcoholic beverages.

The basis to calculate the specific tax will continue to be determined in accordance with Prakas 012 dated 14 January 2020, i.e., 90% of the selling price, excluding value added tax, public lighting tax, and specific tax.

Contacts

Should you have any comments or questions arising from this newsletter, please contact the Deloitte Cambodia tax team below.

Kimsroy CHHIV

Tax Partner
Deloitte Cambodia

+855 23 963 701

kchhiv@deloitte.com

Vuthy SRENG

Tax Director Deloitte Cambodia

+855 23 963 729

vsreng@deloitte.com



Get in touch









Deloitte Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Cambodia

In Cambodia, services are provided by Deloitte (Cambodia) Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be

liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2023 Deloitte (Cambodia) Co., Ltd.