



## 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;
  - 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.

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