KPMG

税务新知

2023年7月

关税 - 关于调整特定货物的关税及特种税率的次级法令

(此新关税税率从2023年7月1日起生效)

柬埔寨王国政府（“RGC”）— 2023年6月6日，关于调整特定货物的关税及特种税率的第122号次级法令（“第122号次级法令”）。

柬埔寨王国政府对关税进行了重大的调整，包括降低或提高关税和特定税种，以及调整各种货物的出口税率。

此次调整主要影响（但不限于）汽车、汽车零件、电子设备和工业、农业、矿产及金属合金相关货物。

该注意的是，根据次级法令，特定货物的关税及特种税的税率已降至 0%。

评论

关税税率的调整预计将对受影响的企业产生重大的影响，因为该调整的正面或负面影响都会显著改变公司运营的基础成本。作为一家专业事务所，KPMG柬埔寨可以协助投资者及企业业主遵守海关总署与其他相关部委的规定。如您需要相关特种货物进出口关税的更多详细信息，或任何其他相关咨询，请与我们联系。

联系我们

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