KPMG

税务新知

2023年8月

进口香烟增值税的执行

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自2023年8月1日起，柬埔寨经济与财政部（MEF）指令为进口或分销进口香烟企业增值税执行提供了指导。为了确保增值税执行的透明和一致性，柬埔寨经济与财政部提供以下指示：

1. 以国内销售用途的进口香烟，企业应与其他进口商品一样对于在柬埔寨境内供应香烟均征收10%的增值税，进口或本地采购香烟相对应的增值税进项可以抵扣其相对应的增值税销项。
2. 以出口用途的进口香烟，企业可按照以往做法，在进口时只需缴纳10%的增值税。
3. 企业应按现行法律法规规定的义务进行增值税的申报及缴纳。

我们的评论

此前可以察觉到，政府为支持该进口香烟行业的本地供应提供了一定的增值税豁免。这项新指令已明确了在柬埔寨供应进口香烟时所适用的10%增值税，这与柬埔寨增值税制度的机制及设计一致。受影响的纳税人必须应用这一项新指令，并正确履行其在柬埔寨的税务义务。

作为客户忠诚的税务顾问，我们欢迎您和我们查询了解上述措施对于您业务的影响。

联系我们

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