稅務新知

2023年11月

本地生產的非酒精飲料的稅收計算

（第37444號指示GDT，2023年10月23日）

稅務總局（GDT）發佈了此指示的目的乃爲了給本地生產的非酒精飲料供應提供關於計算其特種稅（ST）和增值稅（VAT）的指導。爲確保實施的一致性，稅務總局詳細說明了以下的計算方法：

A. 稅務發票

如果向客戶（即增值稅註冊）開具稅務發票，則企業應先計算特種稅，再計算增值稅。每種稅款的確定順序如下：

1. 特種稅 = 90% x 發票上記錄的金額（不含所有稅款）x 特種稅稅率
2. 特種稅 = [發票上記錄的金額（不含所有稅款）+ 特種稅稅款] x 增值稅稅稅率

B. 商務發票

如果向客戶（即非增值稅註冊）開具商務發票，則所顯示的銷售價格已經包含了所有稅款，因此，稅款的計算應按照相反順序進行，即先計算增值稅，再計算特種稅，如下所示：

1. 增值稅

   增值稅稅基 = 銷售價格（含所有稅款）/（1 + 增值稅稅率）

   增值稅 = 增值稅稅基 x 增值稅稅率

2. 特種稅

   特種稅稅基 = 90% × {增值稅稅基 / [1 + (90% × 特種稅稅率)]}

   特種稅 = 特種稅稅基 x 特種稅稅率

我們的評論

該指示進一步對本地生產非酒精飲料企業如何適用特種稅和增值稅提供瞭解釋。值得注意的是，計算特種稅的稅基與於2020年1月14日發佈的第012號部長令MEF.PrK保持一致。受影響的納稅人應注意所開具的發票類型及所顯示的金額，其原因在於稅務總局所規定的計算方法取決於這些因素，因此，這些可能對稅務申報的準確性產生重大的影響。

作爲客戶忠誠的稅務顧問，我們歡迎您和我們查詢瞭解上述措施對於您業務的影響。

© 2023 KPMG Cambodia Ltd., a Cambodian single member private limited company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

聯係我們

Phnom Penh

PO Box 2352
35th Floor, GIA Tower,
Sopheak Mongkul Street, Diamond Island,
Sangkat Tonle Bassac, Khan Chomkarmon,
Phnom Penh, Kingdom of Cambodia

T +855 (17) 666 537 | +855 (81) 533 999

Scan to visit our website: kpmg.com.kh
Email: kpmg@kpmg.com.kh

Michael Gordon
Senior Advisor,
Partner

T +855 17 666 537
E mgordon@kpmg.com.kh

Tan Mona
Partner

T +855 17 666 537
E tmona@kpmg.com.kh

So Dary
Partner

T +855 17 666 537
E daryso@kpmg.com.kh

Nguon Socheata
Director

T +855 17 666 537
E nsocheata@kpmg.com.kh

Song Kunthol
Director

T +855 17 666 537
E skunthol@kpmg.com.kh

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG Cambodia Ltd., a Cambodian single member private limited company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.