

稅務新知

2023年8月



進口香煙增值稅的執行

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自2023年8月1日起，柬埔寨經濟與財政部（MEF）指令為進口或分銷進口香煙企業增值稅執行提供了指導。為了確保增值稅執行的透明和一致性，柬埔寨經濟與財政部提供以下指示：

1. 以國內銷售用途的進口香煙，企業應與其他進口商品一樣對於在柬埔寨境內供應香煙均徵收10%的增值稅，進口或本地採購香煙相對應的增值稅進項可以抵扣其相對應的增值稅銷項。
2. 以出口用途的進口香煙，企業可按照以往做法，在進口時只需繳納10%的增值稅。
3. 企業應按現行法律法規規定的義務進行增值稅的申報及繳納。

我們的評論

此前可以察覺到，政府為支援該進口香煙行業的本地供應提供了一定的增值稅豁免。這項新指令已明確了在柬埔寨供應進口香煙時所適用的10%增值稅，這與柬埔寨增值稅制度的機制及設計一致。受影響的納稅人必須應用這一項新指令，並正確履行其在柬埔寨的稅務義務。

作為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。

聯係我們

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