

**Kingdom of Cambodia
Nation Religion King**

Royal Government of Cambodia

No. 208 អនក្រឹត្យ

**SUB-DECREE
ON
MODIFICATION TO TARIFF RATE AND SPECIAL TAX RATE ON CERTAIN GOODS**

Royal Government

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No. នស/រក្ខត/0918/925, dated 06 September 2018, on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Decree No. នស/រក្ខត/0320/421, dated 30 March 2020, on the Appointment and Modification to the Composition of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Code No. នស/រក្ខម/0618/012, dated 28 June 2018, promulgating the Law on Organization and Functioning of the Council of Ministers;
- Having seen Royal Code No. នស/រក្ខម/0196/18, dated 24 January 1996, promulgating the Law on Establishment of the Ministry of Economy and Finance;
- Having seen Royal Code No. នស/រក្ខម/0297/03, dated 24 February 1997, promulgating the Law on Taxation;
- Having seen Royal Code No. នស/រក្ខម/0707/017, dated 20 July 2007, promulgating the Law on the Customs;
- Having seen Royal Code No. នស/រក្ខម/0508/016, dated 13 May 2008, promulgating the Law on Public Finance System;
- Having seen Sub-Decree No. 239 អនក្រឹត្យ, dated 28 August 2014, on the Modification to Tariff Rate and Special Tax Rate on Certain Goods;
- Having seen Sub-Decree No. 192 អនក្រឹត្យ, dated 29 December 2015, on the Modification to Tariff Rate and Special Tax Rate on Certain Goods;
- Having seen Sub-Decree No. 210 អនក្រឹត្យ, dated 06 October 2016, on the Modification to Tariff Rate, Special Tax Rate and Export Tax Rate on Certain Goods;
- Having seen Sub-Decree No. 214 អនក្រឹត្យ, dated 12 December 2017, on the Modification to Tariff Rate, Special Tax Rate and Export Tax Rate on Certain Goods;
- Having seen Sub-Decree No. 51 អនក្រឹត្យ, dated 25 March 2019, on the Modification to Tariff Rate, Special Tax Rate and Export Tax Rate on Certain Goods;
- Referring to the request of the Minister of Economy and Finance

HEREBY DECIDES

CHAPTER 1 MODIFICATION TO TARIFF RATE ON CERTAIN GOODS

Article 1: The tariff rate on certain imported goods was reduced as follows:

- From 7% to 0% on raw materials for food and beverage production and solar systems with 13 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number:
2801.20.00 2916.19.00 2918.19.00 2924.29.10 2929.90.10
2934.99.90 3302.10.10 3302.10.20 3302.10.90 3302.90.00
8541.40.21 8541.40.22 and 8541.40.29.

- From 15% to 0% on equipment and main processing machineries that serve the production chains with 56 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number:
8419.32.10 8419.32.20 8423.20.10 8423.20.20 8423.30.10
8423.30.20 8434.10.10 8434.10.20 8434.20.10 8434.20.20
8437.80.30 8437.80.40 8438.80.11 8438.80.12 8438.90.12
8438.90.22 8439.10.00 8439.30.00 8439.91.00 8439.99.00
8453.10.10 8453.10.20 8453.20.10 8453.20.20 8453.80.10
8453.80.20 8453.90.00 8455.10.00 8455.21.00 8455.22.00
8455.30.00 8477.10.10 8477.10.31 8477.10.39 8477.20.10
8477.20.20 8477.30.00 8477.40.10 8477.40.20 8477.51.00
8477.59.10 8477.59.20 8477.80.10 8477.80.20 8477.80.31
8477.80.39 8477.80.40 8479.82.10 8479.82.20 9027.20.10
9027.50.210 9027.80.10 9027.80.30 and 9027.80.40

- From 15% to 7% on raw materials and main processing machineries that serve the production chains with 60 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number:
1302.39.11 1302.39.12 1302.39.13 1302.39.19 7326.11.00
7326.20.50 7326.20.60 7326.90.20 8422.11.00 8422.19.00
8422.20.00 8422.30.00 8422.40.00 8435.10.10 8435.10.20
8435.90.10 8435.90.20 8460.12.00 8460.19.00 8460.22.00
8460.23.00 8460.24.00 8460.29.10 8460.29.20 8460.31.10
8460.31.90 8460.39.10 8460.39.20 8460.40.10 8460.40.20
8460.90.10 8460.90.20 8461.20.10 8461.20.20 8461.30.10
8461.30.20 8461.40.10 8461.40.20 8461.50.10 8461.50.20
8461.90.11 8461.90.19 8461.90.91 8461.90.99 8462.10.10
8462.10.20 8462.21.00 8462.29.10 8462.29.20 8462.31.00
8462.39.10 8462.39.20 8462.41.00 8462.49.10 8462.49.20
8462.91.00 8462.99.10 8462.99.20 8462.99.50 and
8462.99.60

- From 35% to 7% on antiseptic alcohol and other goods supporting industry sector with 06 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 2501.00.10 2207.20.11 2207.20.19 2207.20.90 3814.00.00 and 4203.29.10

- From 35% to 15% on raw materials and production inputs with 04 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 1805.00.00 2207.10.00 8516.60.10 and 8516.79.10

CHAPTER 2
MODIFICATION TO SPECIAL TAX RATE ON CERTAIN GOODS

Article 2: The special tax rate on certain goods was deduced as follows:

- From 10% to 0% on lubricant used in textile sector, dishwasher and motorcycle with 16 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 2710.19.44 3403.11.11 3403.11.19 3403.11.90 3403.91.11 3403.91.19 3403.91.90 3926.20.60 3926.90.32 3926.90.41 3926.90.42 3926.90.60 8422.11.00 8422.19.00 8712.00.20 and 8712.00.30
- From 10% to 5% on electricity home appliances with 05 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 8418.10.11 8418.10.19 8418.21.10 8418.21.90 and 8418.29.00
- From 25% to 0% on lubricant which is an input in various production chains with 08 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 3403.19.11 3403.19.12 3403.19.19 3403.19.90 3403.99.11 3403.99.12 3403.99.19 and 3403.99.90
- From 35% to 0% on antiseptic alcohol used in health sectors with 03 tax lines of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 2207.20.11 2207.20.19 and 2207.20.90
- From 35% to 15% on alcoholic fermentation with alcohol from 80 degrees with 01 tax line of the applicable Customs Tariff of Cambodia 2017 in Sub-Locations Number: 2207.10.00

Article 3: Any provision contrary to this Sub-Decree shall be abrogated.

Article 4: The Minister in charge of the Office of the Council of Ministers, Minister of the Ministry of Economy and Finance, all ministers of all relevant ministries-institutions shall be responsible for implementing this Sub-Decree pursuant to their respective duties from 01 January 2021 onwards.

Wednesday, the 2nd Waxing of Bos, Year of the Rat, Torsak, B.E. 2564

Phnom Penh, 16 December 2020

[Signature and Stamp]

Samdech Akka Moha Sena Padei Techo HUN SEN

Submitted and Informed Samdech Akka Moha Sena Padei Techo HUN SEN, Prime Minister, for signature

**Deputy Prime Minister,
Minister of Economy and Finance**

[Signature]
Dr. Aun Pornmoniroth

CC:

- Ministry of Royal Palace
- General Secretariat of the Constitutional Council
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo HUN SEN
Prime Minister of the Kingdom of Cambodia
- Cabinet of Samdech/His Excellency/Lok Chumteav. Deputy Prime
- As stated in Article 4
- Royal Gazette
- Documents-Archive