

KINGDOM OF CAMBODIA
Nation Religion King

Ministry of Economy and Finance
No. 361 សហវ.ប្រក

PRAKAS
ON
EXEMPTED VAT FOR BASIC DAILY FOODSTUFFS

SENIOR MINISTER
MINISTER OF ECONOMY AND FINANCE

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Royal Decree No. នស/រកត/0913/903 dated 24 September 2013 on the Appointment of the Royal Government of Cambodia;
- Having seen the Royal Decree No. នស/រកត/1213/1393 dated 21 December 2013 on restructuring the components of the Royal Government of Cambodia;
- Having seen the Royal Decree No. នស/រកត/0416/368 dated 04 April 2016 on restructuring the components of the Royal Government of Cambodia;
- Having seen the Royal Code No. 02/នស/94 dated 20 July 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen the Royal Code No. នស/រកម/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen the Royal Code No. នស/រកម/0508/016 dated 13 May 2008 promulgating the Law on Public Financial System;
- Having seen the Royal Code No. នស/រកម/0297/03 dated 24 February 1997 promulgating the Law on Taxation;
- Having seen the Sub Decree No. 488 អនប្រក.ប្រក dated 16 October 2013 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen the Sub Decree No. 75 អនប្រក.ប្រក dated 25 May 2017 on the adjustment of the Sub Decree No. 488 dated 16 October 2013 on the organization and functioning of the Ministry of Economy and Finance;
- Having seen the Sub Decree No. 114 អនប្រក.ប្រក dated 24 December 1999 on the Value Added Tax;
- Based on the necessary requirements of the Ministry of Economy and Finance;

IT IS HEREBY DECIDED

ARTICLE 1. PURPOSE

The Prakas is aimed at providing exempted VAT for basic daily foodstuffs so as to ease the people daily living standards.

ARTICLE 2. OBJECTIVE

The Prakas is set to determine some specific basic foodstuffs subject to the exempted VAT.

ARTICLE 3. SCOPE

The Prakas is applied for self-assessment regime taxpayers locally carrying out basic foodstuffs supplies for the people in the Kingdom of Cambodia.

ARTICLE 4. DEFINITION

In the framework of the Prakas, the meaning of the term “foodstuffs” refers to some particular food items necessary to daily living standards as follows:

- Livestock meat such as beef, buffalo, goat, sheep, pig, chicken, duck regardless fresh, salted or smoked.
- Eggs of all kinds of livestock regardless fresh or pickled.
- All kinds of fresh water/ sea fish including lobster, shrimp, crab, and shellfish regardless fresh, salted or dried;
- All kinds of sugar, but not candy;
- All kinds of salt;
- All kinds of fish-sauce or soy-sauce;

ARTICLE 5. DEFINITION

The exempted VAT set forth in Article 4 of the Prakas shall be applicable for 2 years, from 2018 to 2019. For the purpose, any restaurant supply shall not be included in the exempted VAT.

ARTICLE 6. IMPLEMENTATION

The Office chief, Secretary General, the Royal Government delegate charged with Director General of the General Department of Taxation, the Royal Government delegate charged with Director General or the Director General of the General Department under the Ministry of Economy and Finance, shall respectively follow the Prakas accordingly from the date on which the signature and seal are affixed and stamped.

Phnom Penh, 03 April 2018

[Seal and Signatuer]

Dr. Aun Pornmoniroth

CC:

- Council of Ministers;
- Royal Government Secretary General;
- Cabinet of Samdech Akka Moha Sena Padei Techo Hun Sen;
- Cabinets of Deputy Prime Ministers;
- Municipal-Provincial Halls;
- As Article 6 “for implementation”
- Royal Gazette;
- Document-Chronology;