

**Kingdom of Cambodia  
Nation Religion King**

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**Sub-Decree  
On  
Reforming of Excise Tax Rate on Certain Merchandises**

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**The Royal Government of Cambodia**

- Having seen the constitution of the Kingdom of Cambodia
- Having seen Royal Decree No. NS/RKT/0913/903 dated 24 September 2013 on the Nomination of the Royal Government of Cambodia
- Having seen the Royal Code No. 02/NS/94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Ministers;
- Having seen the Royal Code No. JS/RKM/0995/01 dated 01 September 1995 promulgating the Law on the Reforming of the Law on the Budget for Management in 1995;
- Having seen the Royal Code No. NS/RKM/0297/03 dated 24 February 1997 promulgating the Law on Taxation;
- Having seen the Royal Code No. NS/RKM/0707/017 date 20 July 2007 promulgating the Law on Customs;
- Having seen the Royal Code No. NS/RKM/0508/016 dated 13 May 2008 promulgating the Law on Public Financial System;
- Having seen the Royal Code No. NS/RKM/1209/021 dated 16 December 2009 promulgating the Law on the Budget for Management in 2010;
- Having seen the Sub-Decree No. 44 ANKR.BK dated 25 May 2001 on the Reforming of Customs Duty Rate and Tax Rate on Certain Merchandises;
- Having seen the Sub-Decree No. 120 ANKR.BK dated 29 November 2001 on the Reforming of Customs Duty Rate and Excise Rate on Certain Merchandises;
- Having seen Sub-Decree No. 73 ANKR.BK dated 17 November 2003 on the Reforming of Customs Duty Rate and Excise Rate on Certain Merchandises and Services and VAT on petroleum;
- Having seen Sub-Decree No. 74 ANKR.BK dated 17 November 2003 on the Reforming of Customs Duty Rate and Excise Rate on Certain Merchandises;
- Having seen Sub-Decree No. 11 ANKR.BK dated 15 January 2010 on the Reforming of Excise Rate and Export Duty on Certain Merchandises;

- Having seen Sub-Decree No. 172 ANKR.BK dated 29 December 2010 on the Reforming of Excise Rate and Export Duty on Certain Merchandises;
- Having seen Sub-Decree No. 269 ANKR.BK dated 30 November 2011 on the Reforming of Excise Rate and Export Duty on Certain Merchandises;
- Having seen Sub-Decree No. 88 ANKR.BK dated 11 June 2012 on the Reforming of Excise Rate and Export Duty on Certain Merchandises;
- Having seen Sub-Decree No. 562 ANKR.BK dated 11 December 2013 on the Reforming of Excise Rate on Certain Merchandises;
- Referring to proposal of the Minister of Economy and Finance.

## **Hereby Decides**

### **Article 1.**

To increase Excise Tax Rate from 10% to 20% on 43 lines alcohol products listed in existing Cambodian Customs list as following:

2204.10.00	2204.21.11	2204.21.13	2204.21.14	2204.21.21
2204.21.22	2204.29.11	2204.29.13	2204.29.14	2204.29.21
2204.29.22	2204.30.10	2204.30.20	2205.10.10	2205.10.20
2205.90.10	2205.90.20	2206.00.10	2206.00.20	2206.00.30
2206.00.40	2206.00.91	2206.00.99	2207.10.00	2207.20.11
2207.20.19	2207.20.90	2208.20.50	2208.20.90	2208.30.00
2208.40.00	2208.50.00	2208.60.00	2208.70.00	2208.90.10
2208.90.20	2208.90.30	2208.90.40	2208.90.50	2208.90.60
2208.90.70	2208.90.80	2208.90.90		

### **Article 2.**

To increase Excise Tax Rate from 10% to 15% on the three line cigarette products of Cambodian Customs list including: 2402.20.10 2402.20.20 and 2402.20.90.

### **Article 3.**

Any provision contradicts to this Sub-Decree shall be considered as null and void.

**Article 4.**

Minister in charge of the Council of Ministers, Minister of Economy and Finance, Ministers and Secretaries of State of relevant Ministries shall be responsible for implementing this Sub-Decree from 01 July 2014 onward.

**Phnom Penh, 26 March 2014**

**(Signature and Stamp)**

**Prime Minister**

**Hun Sen**

Reported to the Prime Minister **Hun Sen** by

(Signature and Stamp)

Dr. Aun Pornmoniroth, Minister of Economy and Finance

**Copied to:**

- Ministry of Royal Palace
- General Secretariat of the Constitutional Council
- General Secretariat of the Senate
- General Secretariat of the National Assembly
- General Secretariat of the Royal Government
- Cabinet of the Prime Minister Hun Sen
- As in article 4
- Royal affairs
- Documentation-Achieves