

稅務新知

2023年7月



關稅 - 關於調整特定貨物的關稅及特種稅率的次級法令

(此新關稅稅率從2023年7月1日起生效)

柬埔寨王國政府（“RGC”）— 2023年6月6日，關於調整特定貨物的關稅及特種稅率的第122號次級法令（“第122號次級法令”）。

柬埔寨王國政府對關稅進行了重大的調整，包括降低或提高關稅和特定稅種，以及調整各種貨物的出口稅率。

此次調整主要影響（但不限於）汽車、汽車零件、電子設備和工業、農業、礦產及金屬合金相關貨物。

該注意的是，根據次級法令，特定貨物的關稅及特種稅的稅率已降至 0%。

評論

關稅稅率的調整預計將對受影響的企業產生重大的影響，因為該調整的正面或負面影響都會顯著改變公司運營的基礎成本。作為一家專業事務所，KPMG柬埔寨可以協助投資者及企業業主遵守海關總署與其他相關部委的規定。如您需要相關特種貨物進出口關稅的更多詳細信息，或任何其他相關諮詢，請與我們聯繫。

聯係我們

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