KPMG

Technical Update

November 2026



Suspension of Application of Value Added Tax (VAT) on Electric Vehicle Charging Services *(Prakas no. 715 MEF.Prk.GDT, dated 13 October 2026)*

This Prakas provides temporary tax relief by suspending the application of VAT on electric vehicle (EV) charging services until the **end of 2028**. This aims to reduce costs and encourage investment in EV charging infrastructure in Cambodia.

The VAT suspension applies to all taxpayers engaged in the provision of EV charging services, subject to the following conditions:

- VAT shall not be charged on EV charging services supplied to consumers; and
- VAT paid on imports or domestic purchases used in the operation of the EV charging station business shall not be claimed as an input tax credit.

The Prakas is effective from its date of signature, 13 October 2026.

KPMG Commentary

This VAT suspension is a welcome relief for the EV sector, which has been growing steadily in Cambodia in recent years. This measure reflects the government's commitment to developing a more sustainable EV sector, promoting the use of EVs, and creating a positive impact for the public who benefit from this sector.

As committed tax advisors to our clients, we welcome any opportunities to discuss the relevance of the above matters to your business.

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