

**Kingdom of Cambodia
Nation – Religion – King**

General Department of Customs and Excise (GDCE)

No.: 758

Phnom Penh, June 04th 2015

To Department Directors, Chief of Branches, Chief of Offices of GDCE

Subject: Specific Tax on imported production inputs and supporting industries for export oriented Qualified Investment Projects (QIP).

Reference:

- Sub-decree number 239 dated August 28th 2014 on adjustment of specific tax on certain products.
- Prakas number 114 dated February 15th 2008 of the Ministry of Economy and Finance on products for tax exemption.
- Handwritten approval note of the Minister of Economy and Finance dated May 29th 2015 on letter number 596 dated May 08th 2015 from the GDCE.
- Letter dated January 14th 2015 from the Japan Business Association of Cambodia (JBAC).

As mentioned in above subject and references, I would like to inform you that the Ministry of Economy and Finance has agreed to the request from JBAC for exemption of specific tax on import of production inputs and supporting industries for export oriented production activities. In this regards, the GDCE decides as following.

1. To be exempted specific tax on import of production inputs and supporting industries for export oriented production activities of Qualified Investment Projects which have received incentives from relevant institutions according to existing laws and regulations.
2. Exemption in above point 1 does not cover certain products such as all kinds of automobiles, fuel oils, and other products which are not production inputs or which do not receive incentives according to existing laws and regulations.

As such, please implement above decision effectively.

Please accept my sincere regards.

Director General of General Department of Customs and Excise

Dr. Kun Nhem