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GAIN Report

Global Agricultural Information Network

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POLICY

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Cambodia

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Revised import tariffs and special consumption taxes

Report Categories:

Trade Policy Incident Report

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Report Highlights:

In the past two years, the Cambodian government has adjusted import duties and special consumption taxes on alcoholic beverages and on several agricultural and food products.

General Information:

On December 29, 2015, the Cambodian government enacted Sub-Decree No. 192. It became effective on April 1, 2016 for alcoholic beverages. In particular, the special consumption tax was increased from 20 to 35 percent on all types of imported beer, wine, and spirits products (HS Codes 2204, 2205, 2206, 2207, 2208), and from 25 to 30 percent on stout and porter products (HS Code 2203). Import tariffs and value added taxes remained unchanged (Table 1).

On October 6, 2016, the Cambodian government issued Sub-Decree No. 210 that became effective on January 1, 2017 on alcoholic beverages and several agricultural and food products as follows (also see Table 2):

1. Import tariff on live bovine animals (HS Code 0102) reduced from 15 to 7 percent.
2. Import tariff on some milk and cream products (HS Code 0401) increased from 7 to 15 percent.
3. Import tariff on buttermilk (HS Code 04039010 and 04039090) reduced from 35 to 15 percent.
4. Import tariff on whey (HS Code 04049000) reduced from 35 to 15 percent. At the same time, import tariff on whey (HS Code 04041010 and 04041090) set at 15 percent. The product was previously unregulated.
5. Import tariff on cheese and curd (HS Code 0406) reduced from 35 to 15 percent.
6. Import tariff on prepared food obtained from roasting cereals (HS Code 1904) reduced from 35 to 15 percent.
7. Import tariff on bread, pastry, biscuits, cakes (HS Code 1905) increased from 7 to 15 percent.
8. Import tariff on flavored UTH milk, soya milk and coffee flavored drinks (HS Codes 22029910, 22029920, 22029940, 22029950, 22029990) set at 35 percent and special consumption tax at 10 percent.
9. Import tariff on alcoholic beverages (HS Code 2204, 2205, 2206, 2207, 2208) increased from 15 to 35 percent.

In conclusion, import tariffs and special consumption taxes hit alcoholic beverages hard in 2016 and 2017. Imported alcoholic beverage products are being imposed a 100.48 percent tax that includes import duties, special consumption taxes, and value added tax (VAT). Under the ASEAN Australia New Zealand Free Trade Agreement (AANFTA), import tariff on several alcoholic beverage products from Australia and New Zealand were already reduced or will be reduced to less than 35 percent. This reduction in tariffs will give Australia and New Zealand a competitive edge over U.S. wines. For more information on the Cambodia Schedule of Tariff Commitments under AANFTA, please refer to the website: <http://dfat.gov.au/trade/agreements/aanzfta/official-documents/Documents/Goods-Cambodia-AANZFTA-HS2012-Tariff-Schedule.pdf>.

Table 1: New Special Consumption Tax stipulated in Sub-Decree No. 192

HS-Code	Goods Description	Before Sub- Decree 192			After Sub- Decree 192		
		CD	ST	VAT	CD	ST	VAT
2203.00.10	- Stout or porter	35	25	10	35	30	10
2203.00.90	- Other, including ale	35	25	10	35	30	10
2204.10.00	- Sparkling wine	15	20	10	15	35	10
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	15	20	10	15	35	10
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	15	20	10	15	35	10
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	15	20	10	15	35	10
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	15	20	10	15	35	10
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	15	20	10	15	35	10
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	15	20	10	15	35	10
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	15	20	10	15	35	10
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	15	20	10	15	35	10
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	15	20	10	15	35	10
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	15	20	10	15	35	10
2206.00.10	- Cider or perry	15	20	10	15	35	10

2206.00.20	- Sake	15	20	10	15	35	10
2206.00.30	- Toddy	15	20	10	15	35	10
2206.00.40	- Shandy	15	20	10	15	35	10
2206.00.91	- - Other rice wine (including medicated rice wine)	15	20	10	15	35	10
2206.00.99	- - Other	15	20	10	15	35	10
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	15	20	10	15	35	10
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	15	20	10	15	35	10
2207.20.19	- - - Other	15	20	10	15	35	10
2207.20.90	- - Other	15	20	10	15	35	10
2208.20.50	- - Brandy	15	20	10	15	35	10
2208.20.90	- - Other	15	20	10	15	35	10
2208.30.00	Whiskies	15	20	10	15	35	10
2208.40.00	Rum and other spirits obtained by distilling fermented sugar-cane products	15	20	10	15	35	10
2208.50.00	Gin and Geneva	15	20	10	15	35	10
2208.60.00	- Vodka	15	20	10	15	35	10
2208.70.00	- Liqueurs and cordials	15	20	10	15	35	10
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	15	20	10	15	35	10
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	15	20	10	15	35	10
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	15	20	10	15	35	10
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	15	20	10	15	35	10
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	15	20	10	15	35	10
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	15	20	10	15	35	10

2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	15	20	10	15	35	10
2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol	15	20	10	15	35	10
2208.90.90	-- Other	15	20	10	15	35	10

Note: CD - Import Tariff, ST - Special Consumption Tax (Excise Tax).

Table 2: New Import Tariff and Special Consumption Tax stipulated in Sub-Decree No. 210

HS-Code	Goods Description	Before Sub-Decree 210			After Sub-Decree 210		
		CD	ST	VAT	CD	ST	VAT
0102.29.11	---- Oxen	15	#N/A	10	7	0	10
0102.29.19	---- Other	15	#N/A	10	7	0	10
0102.29.90	--- Other	15	0	10	7	0	10
0102.39.00	-- Other	15	0	10	7	0	10
0102.90.90	-- Other	15	0	10	7	0	10
0301.93.10	--- Breeding, other than fry	15	0	10	0	0	10
0301.93.90	--- Other	15	0	10	15	0	10
0301.99.21	---- Breeding	7	0	10	0	0	10
0301.99.51	---- Milkfish, breeding	7	#N/A	10	0	0	10
0307.49.30	--- Smoked	35	0	10	15	0	10
0401.10.10	-- In liquid form	7	0	10	15	0	10
0401.10.90	-- Other	7	0	10	15	0	10
0401.20.10	-- In liquid form	7	0	10	15	0	10
0401.20.90	-- Other	7	0	10	15	0	10
0401.40.10	-- Milk in liquid form	7	0	10	15	0	10
0401.40.20	-- Milk in frozen form	7	0	10	15	0	10
0401.40.90	-- Other	7	0	10	15	0	10
0401.50.10	-- In liquid form	7	0	10	15	0	10
0401.50.90	-- Other	7	0	10	15	0	10
0403.10.21	--- Flavored or containing added fruits (including pulp and jams), nuts or cocoa	#N/A	#N/A	10	15	0	10
0403.10.29	--- Other	#N/A	#N/A	10	15	0	10
0403.10.91	--- Flavored or containing added fruits (including pulp and jams), nuts or cocoa	#N/A	#N/A	10	15	0	10
0403.10.99	--- Other	#N/A	#N/A	10	15	0	10
0403.90.10	-- Buttermilk	35	0	10	15	0	10
0403.90.90	-- Other	35	0	10	15	0	10
0404.10.10	-- In powder form	#N/A	#N/A	10	15	0	10

0404.10.90	- - Other	#N/A	#N/A	10	15	0	10
0404.90.00	- Other	35	0	10	15	0	10
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	35	0	10	15	0	10
0406.10.20	- - Curd	35	0	10	15	0	10
0406.20.10	- - In packages of a gross weight exceeding 20 kg	35	0	10	15	0	10
0406.20.90	- - Other	35	0	10	15	0	10
0406.30.00	- Processed cheese, not grated or powdered	35	0	10	15	0	10
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	35	0	10	15	0	10
0406.90.00	- Other cheese	35	0	10	15	0	10
0602.90.90	- - Other	7	0	10	7	0	10
1207.10.10	- - Palm nuts suitable for sowing/planting	15	0	10	0	0	10
1207.21.00	- - Seed	15	0	10	0	0	10
1211.20.00	- Ginseng roots	#N/A	#N/A	10	15	0	10
1211.30.00	- Coca leaf	#N/A	#N/A	10	35	0	10
1211.40.00	- Poppy straw	15	0	10	35	0	10
1211.50.00	- Ephedra	#N/A	#N/A	10	35	0	10
1211.90.15	- - - Liquorice roots	#N/A	#N/A	10	35	0	10
1211.90.16	- - - Other, in cut, crushed or powdered form	#N/A	#N/A	10	35	0	10
1904.10.00	#N/A	#N/A	#N/A	10	15	#N/A	10
1904.10.10	- - Containing cocoa	35	0	10	15	0	10
1904.10.90	- - Other	35	0	10	15	0	10
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	35	0	10	15	0	10
1904.20.90	- - Other	35	0	10	15	0	10
1904.30.00	- Bulgur wheat	35	0	10	15	0	10
1904.90.10	- - Rice preparations, including pre-cooked rice	35	0	10	15	0	10
1904.90.90	- - Other	35	0	10	15	0	10
1905.20.00	- Gingerbread and the like	7	0	10	15	0	10
1905.31.10	- - - Not containing cocoa	7	0	10	15	0	10
1905.31.20	- - - Containing cocoa	7	0	10	15	0	10
1905.32.10	- - - Waffles	#N/A	#N/A	10	15	0	10
1905.32.20	- - - Wafers	#N/A	#N/A	10	15	0	10

1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	7	0	10	15	0	10
1905.40.90	-- Other	7	0	10	15	0	10
1905.90.10	-- Unsweetened teething biscuits	7	0	10	15	0	10
1905.90.20	-- Other unsweetened biscuits	7	0	10	15	0	10
1905.90.30	-- Cakes	7	0	10	15	0	10
1905.90.40	-- Pastries	7	0	10	15	0	10
1905.90.50	-- Flourless bakers' wares	7	0	10	15	0	10
1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	7	0	10	15	0	10
1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	7	0	10	15	0	10
1905.90.80	-- Other crisp savoury food products	7	0	10	15	0	10
1905.90.90	-- Other	7	0	10	15	0	10
2103.90.21	--- Shrimp paste including belachan (blachan)	#N/A	#N/A	10	7	0	10
2104.10.91	--- Suitable for infant or young children	7	0	10	15	0	10
2104.10.99	--- Other	7	0	10	15	0	10
2106.10.00	- Protein concentrates and textured protein substances	35	0	10	7	0	10
2201.10.10	-- Mineral waters	#N/A	#N/A	10	15	0	10
2201.90.10	-- Ice and snow	35	0	10	15	0	10
2201.90.90	-- Other	35	0	10	15	0	10
2202.99.10	--- Flavored UHT milk based drinks	#N/A	#N/A	10	35	10	10
2202.99.20	--- Soya milk drinks	#N/A	#N/A	10	35	10	10
2202.99.40	--- Coffee based drinks or coffee flavored drinks	#N/A	#N/A	10	35	10	10
2202.99.50	--- Other non-aerated beverages ready for immediate consumption without dilution	#N/A	#N/A	10	35	10	10
2202.99.90	--- Other	#N/A	#N/A	10	35	10	10
2204.10.00	- Sparkling wine	15	35	10	35	35	10
2204.21.11	---- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2204.21.13	---- Of an alcoholic strength by volume exceeding 15 % vol. but	15	35	10	35	35	10

	not exceeding 23 % vol.						
2204.21.14	---- Of an alcoholic strength by volume exceeding 23 % vol.	15	35	10	35	35	10
2204.21.21	---- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2204.21.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	15	35	10	35	35	10
2204.22.11	---- Of an alcoholic strength by volume not exceeding 15 % vol.	#N/A	#N/A	10	35	35	10
2204.22.13	---- Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	#N/A	#N/A	10	35	35	10
2204.22.14	---- Of an alcoholic strength by volume exceeding 23 % vol.	#N/A	#N/A	10	35	35	10
2204.22.21	---- Of an alcoholic strength by volume not exceeding 15 % vol.	#N/A	#N/A	10	35	35	10
2204.22.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	#N/A	#N/A	10	35	35	10
2204.29.11	---- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2204.29.13	---- Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23% vol.	15	35	10	35	35	10
2204.29.14	---- Of an alcoholic strength by volume exceeding 23 % vol.	15	35	10	35	35	10
2204.29.21	---- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2204.29.22	---- Of an alcoholic strength by volume exceeding 15 % vol.	15	35	10	35	35	10
2204.30.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2204.30.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	15	35	10	35	35	10
2205.10.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2205.10.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	15	35	10	35	35	10
2205.90.10	-- Of an alcoholic strength by volume not exceeding 15 % vol.	15	35	10	35	35	10
2205.90.20	-- Of an alcoholic strength by volume exceeding 15 % vol.	15	35	10	35	35	10

2206.00.10	- Cider or perry	15	35	10	35	35	10
2206.00.20	- Saké	15	35	10	35	35	10
2206.00.31	- - In container holding 2 l or less	#N/A	#N/A	10	35	35	10
2206.00.39	- - Other	#N/A	#N/A	10	35	35	10
2206.00.41	- - Of an alcoholic strength by volume not exceeding 1.14 % vol.	#N/A	#N/A	10	35	35	10
2206.00.49	- - Other	#N/A	#N/A	10	35	35	10
2206.00.91	- - Other rice wine (including medicated rice wine)	15	35	10	35	35	10
2206.00.99	- - Other	15	35	10	35	35	10
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	15	35	10	35	35	10
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	15	35	10	35	35	10
2207.20.19	- - - Other	15	35	10	35	35	10
2207.20.90	- - Other	15	35	10	35	35	10
2208.20.50	- - Brandy	15	35	10	35	35	10
2208.20.90	- - Other	15	35	10	35	35	10
2208.30.00	Whiskies	15	35	10	35	35	10
2208.40.00	Rum and other spirits obtained by distilling fermented sugar-cane products	15	35	10	35	35	10
2208.50.00	Gin and Geneva	15	35	10	35	35	10
2208.60.00	- Vodka	15	35	10	35	35	10
2208.70.10	- - Of an alcoholic strength by volume not exceeding 57 % vol.	#N/A	#N/A	10	35	35	10
2208.70.90	- - Other	#N/A	#N/A	10	35	35	10
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	15	35	10	35	35	10
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	15	35	10	35	35	10
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	15	35	10	35	35	10
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40 % vol.	15	35	10	35	35	10

2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	15	35	10	35	35	10
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	15	35	10	35	35	10
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	15	35	10	35	35	10
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	15	35	10	35	35	10
2208.90.91	- - - Of an alcoholic strength by volume not exceeding 1.14 % vol.	#N/A	#N/A	10	35	35	10
2208.90.99	- - - Other	#N/A	#N/A	10	35	35	10

Notes:

#N/A - not regulated before 2017

CD - Import Tariff, ST - Special Consumption Tax (Excise Tax).