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Tax

## New Rate of Public Lighting Tax

On 20 September 2023, the Royal Government of Cambodia adopted Sub-Decree No. 286 ANKr.BK on Public Lighting Tax ("**Sub-Decree**"). This Sub-Decree serves to establish a new rate of public lighting tax at 5% (up from the previous 3%) for the supply of alcohol and tobacco products in Cambodia, which is to be effective from 1 January 2024. Rules and procedures for the collection of public lighting tax will be determined by the Ministry of Economy and Finance.

If you have any queries on the above, please feel free to contact our team members below who will be happy to assist.

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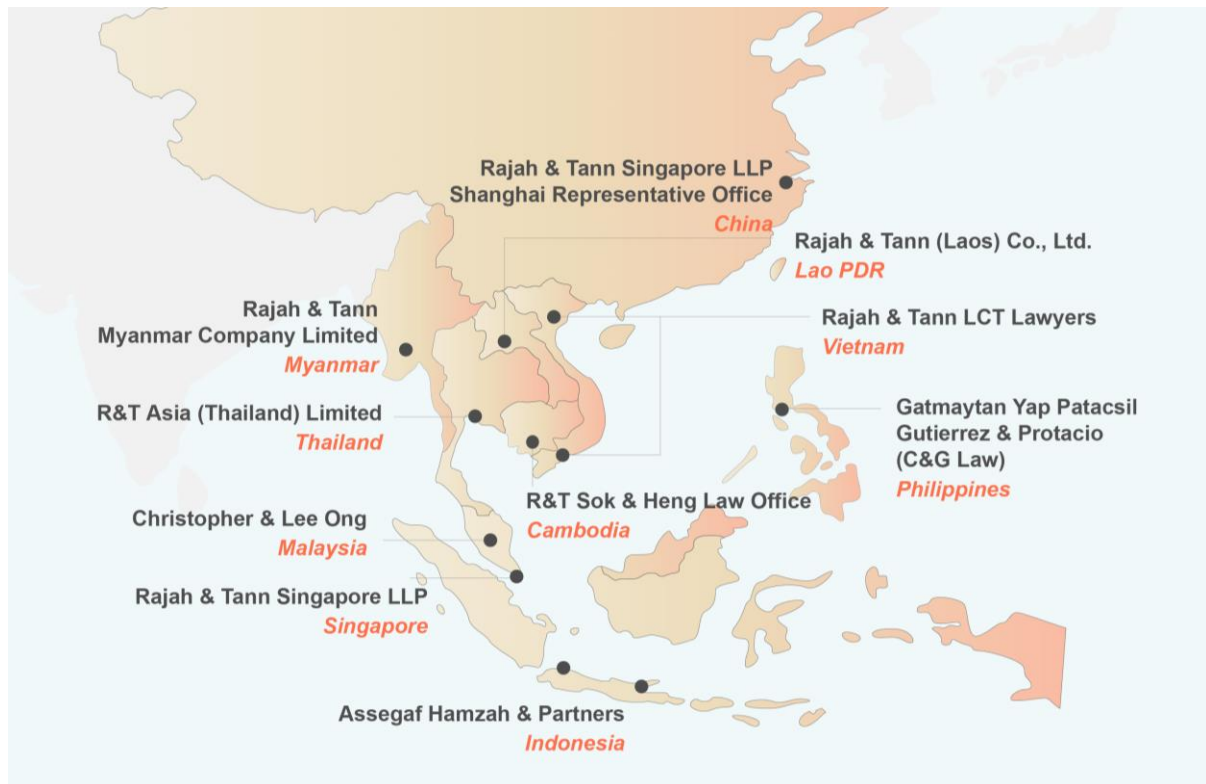
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