

税务新知

2023年11月

本地生产的非酒精饮料的税收计算

(第37444号指示GDT, 2023年10月23日)

税务总局 (GDT) 发布了此指示的目的乃为了给本地生产的非酒精饮料供应提供关于计算其特种税 (ST) 和增值税 (VAT) 的指导。为确保实施的一致性, 税务总局详细说明了以下的计算方法:

A. 税务发票

如果向客户 (即增值税注册) 开具税务发票, 则企业应先计算特种税, 再计算增值税。每种税款的确定顺序如下:

1. 特种税 = $90\% \times \text{发票上记录的金额 (不含所有税款)} \times \text{特种税税率}$
2. 增值税 = $[\text{发票上记录的金额 (不含所有税款)} + \text{特种税税款}] \times \text{增值税税率}$

B. 商务发票

如果向客户 (即非增值税注册) 开具商务发票, 则所显示的销售价格已经包含了所有税款, 因此, 税款的计算应按照相反顺序进行, 即先计算增值税, 再计算特种税, 如下所示:

1. 增值税
 $\text{增值税税基} = \text{销售价格 (含所有税款)} / (1 + \text{增值税税率})$
 $\text{增值税} = \text{增值税税基} \times \text{增值税税率}$
2. 特种税
 $\text{特种税税基} = 90\% \times \{\text{增值税税基} / [1 + (90\% \times \text{特种税税率})]\}$
 $\text{特种税} = \text{特种税税基} \times \text{特种税税率}$

我们的评论

该指示进一步对本地生产非酒精饮料企业如何适用特种税和增值税提供了解释。值得注意的是, 计算特种税的税基与于2020年1月14日发布的第012号部长令MEF.PrK保持一致。受影响的纳税人应注意所开具的发票类型及所显示的金额, 其原因在于税务总局所规定的计算方法取决于这些因素, 因此, 这些可能对税务申报的准确性产生重大的影响。

作为客户忠诚的税务顾问, 我们欢迎您和我们查询了解上述措施对于您业务的影响。

联系我们

Phnom Penh

PO Box 2352
35th Floor, GIA Tower,
Sopheap Mongkul Street, Diamond Island,
Sangkat Tonle Bassac, Khan Chomkarmon,
Phnom Penh, Kingdom of Cambodia
T +855 (17) 666 537 | +855 (81) 533 999

Scan to visit our website: kpmg.com.kh
Email: kpmg@kpmg.com.kh



Michael Gordon
Senior Advisor,
Partner

T +855 17 666 537
E mgordon@kpmg.com.kh

Nguon Socheata
Director

T +855 17 666 537
E nsocheata@kpmg.com.kh

Tan Mona
Partner

T +855 17 666 537
E tmona@kpmg.com.kh

Song Kunthol
Director

T +855 17 666 537
E skunthol@kpmg.com.kh

So Dary
Partner

T +855 17 666 537
E daryso@kpmg.com.kh

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG Cambodia Ltd., a Cambodian single member private limited company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.