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INSIGHTS

TAX & COMPLIANCE

Specific, public lighting and accommodation taxes in Cambodia

Who pays Cambodia's specific tax, public lighting tax and accommodation tax, how they interact with VAT and customs, and what hotels, importers and manufacturers must file.



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WHICH CAMBODIAN BUSINESSES PAY SPECIFIC TAX, PUBLIC LIGHTING TAX AND ACCOMMODATION TAX?

Specific tax applies to certain goods and services under Chapter 5 of the Law on Taxation (2023), public lighting tax applies to specified goods under Chapter 6 and the related sub-decrees and prakas, and accommodation tax applies at 2% to hotel room charges under Chapter 7 and Prakas 173 MEF 2024. The taxes have their own scope, base and filing; they are not the same as VAT, although they can appear on the same invoice and return. A hotel, importer, manufacturer or distributor should map each product or service to the tax schedule and confirm the current rate with the GDT.

IN SHORT

- Specific tax, public lighting tax and accommodation tax are separate taxes with their own scope and returns; they are not VAT.
- Specific tax is charged on the goods and services listed in the Law on Taxation and the implementing schedule; the rate depends on the item.
- Public lighting tax applies to specified goods under Chapter 6 and the related sub-decrees/prakas; confirm the current base and rate.
- Accommodation tax is 2% on hotel room charges under Chapter 7 and Prakas 173 MEF 2024.
- VAT at 10% and customs import VAT can apply alongside these taxes; the invoice should show each tax separately.

Three taxes, three scopes

Cambodia's Law on Taxation (2023) contains several taxes that sit alongside VAT and Tax on Income. Specific tax is a tax on certain goods and services, public lighting tax is a tax on specified goods, and accommodation tax is a tax on hotel room charges. Each has its own chapter, scope, tax base and filing obligation.

A business can be liable for more than one tax on the same transaction. A hotel may charge accommodation tax on the room, VAT on the room and other services, and specific tax on a taxable item in the minibar. An importer may pay customs duty, import VAT, specific tax and public lighting tax at the border. The invoice and the return should show each tax separately.

The rates and the list of taxable goods and services are set by the law and the implementing prakas. This article explains the scope and the compliance map; it does not reproduce the full rate schedule. Confirm the current rate for the specific product or service with the GDT before pricing or filing.

THE THREE TAXES AT A GLANCE

Tax	Scope	Rate and base	Typical filer

Tax	Scope	Rate and base	Typical filer
Specific tax	Goods and services listed in Chapter 5 and the schedule	Set by the schedule; confirm the current rate	Importer, manufacturer or provider of the taxable item
Public lighting tax	Specified goods under Chapter 6 and the sub-decrees/prakas	Set by the law and prakas; confirm the current rate	Importer or domestic producer of the specified goods
Accommodation tax	Hotel room charges under Chapter 7 and Prakas 173	2% on the room charge	Hotel or accommodation provider

Specific tax

Specific tax is charged under Chapter 5 of the Law on Taxation (2023). It applies to the goods and services listed in the law and the implementing schedule, which includes alcohol, tobacco and certain other goods and services. The tax base and the rate depend on the item; a product that is outside the schedule is not subject to specific tax even if it is similar to a taxable product.

The specific tax is generally charged at the point of import or production, and it may also apply to a service. The importer or manufacturer accounts for the tax, and the invoice or customs declaration should show it separately from VAT and customs duty. A distributor that buys taxed goods and resells them does not usually charge specific tax again unless the law says otherwise.

The specific tax is not a VAT input credit. It is a cost of the goods or a separately charged tax, depending on the transaction. The accounting treatment should follow the nature of the tax and the contract, and the tax return should reconcile to the sales or import records.

Public lighting tax

Public lighting tax is charged under Chapter 6 of the Law on Taxation (2023), Sub-Decree 286 and the implementing prakas, including Prakas 168 MEF 2024. It applies to specified goods, not to every product. The rate and the base are set by the law and the prakas; this article does not reproduce them because the schedule can change and the product classification matters.

The tax is typically collected at import or production, alongside specific tax and import VAT. The customs declaration or the production record is the primary evidence. A business that imports or produces a specified good should confirm the classification and the current rate with the GDT

or a customs broker before the shipment.

Public lighting tax is not VAT. A VAT invoice that shows 10% VAT does not necessarily show public lighting tax; the two should be separately identified where both apply.

Accommodation tax

Accommodation tax is charged under Chapter 7 of the Law on Taxation (2023) and Prakas 173 MEF 2024 at 2% on hotel room charges. It applies to the accommodation charge, not to the whole hotel bill; food, beverage, spa and other services are subject to VAT and any specific tax that applies, not automatically to accommodation tax.

The hotel should register for the tax, issue a compliant invoice that shows the accommodation charge and the 2% tax, and file the return on the required schedule. The tax is separate from VAT, which may also apply to the room charge if the hotel is VAT-registered. The invoice should show both taxes separately so the guest and the tax authority can see the base.

A hotel that uses an online travel agency or a booking platform should reconcile the room revenue, the platform commission and the accommodation tax. The platform's invoice and the hotel's invoice may use different bases; the hotel remains responsible for its own tax filing.

VAT, customs and the invoice

VAT is 10% on taxable supplies in Cambodia. Import VAT is also 10% and is evidenced by the Customs Declaration of Entry and the import VAT receipt. A VAT-registered business can credit import VAT on the monthly return when the declaration and receipt are valid and the goods are used for taxable supplies. Customs duty is separate and depends on the tariff classification and origin.

Specific tax and public lighting tax can be charged at the same point as customs duty and import VAT. The customs declaration should show each tax separately. The accounting entry should allocate the non-recoverable taxes to the cost of the goods and the recoverable VAT to the VAT receivable, not mix them.

A domestic sale can also carry VAT and specific tax. The invoice should show the taxable value, the VAT, the specific tax (if any) and the accommodation tax (if any) on separate lines. A single 'tax' line does not meet the invoice requirement and makes the return reconciliation difficult.

A VAT invoice is not a specific-tax invoice

Show each tax on its own line, with its own base and rate. A combined 'tax' line hides the specific tax, the public lighting tax or the accommodation tax and breaks the reconciliation to the returns.

Registration, filing and audit

The registration and filing obligations depend on the tax and the business. A hotel registers for accommodation tax and VAT; an importer or manufacturer of specified goods registers for specific tax and public lighting tax as required. The monthly or periodic return should reconcile to the sales ledger, the customs declarations and the VAT return.

The GDT audit can compare the specific tax and public lighting tax returns to the import declarations, the production records and the VAT returns. A gap between the customs declaration and the tax return is a common finding. Keep the customs declarations, invoices, production records, sales ledger and tax returns for the retention period.

A change in the product mix, the supplier, the tariff classification or the hotel's room revenue can change the tax. Review the mapping at least annually and when a new product or service is launched.

- Map each product or service to the specific tax, public lighting tax, accommodation tax and VAT.
- Confirm the current rate and base with the GDT or a customs broker.
- Show each tax separately on the invoice and the customs declaration.
- Reconcile the tax returns to the sales ledger and the import records.
- Keep the records for the retention period and review the mapping annually.

Key facts

How this article is checked

Figures were verified against the sources listed below in November 2026 and are re-checked each January or when the rule changes. Written by Liv Bonito, Co-founder & Managing Director. General information, not advice on your situation: for that, talk to a partner.

QUESTIONS

Questions people ask

Is accommodation tax the same as VAT?

No. Accommodation tax is 2% on hotel room charges under Chapter 7 and Prakas 173. VAT is a separate 10% tax on taxable supplies. A hotel may charge both, and the invoice should show each separately.

Who pays specific tax?

The importer, manufacturer or provider of the taxable goods or services, as set by the law and the schedule. A distributor that buys taxed goods and resells them does not usually charge specific tax again unless the law says otherwise.

Does public lighting tax apply to all goods?

No. It applies to specified goods under Chapter 6 and the implementing sub-decrees and prakas. The product classification and the current rate should be confirmed before import or production.

Can specific tax be claimed as a VAT input credit?

Generally no. Specific tax is not VAT and is not credited as input VAT. Its accounting treatment depends on the transaction and the contract, and it should be reconciled to the specific tax return, not the VAT return.

SOURCES

Where the rules come from

01 Law on Taxation (Royal Kram NS/RKM/0523/004, 16 May 2023), Chapters 5, 6 and 7 (Arts. 85, 92 and 100) — Kingdom of Cambodia

02 Sub-Decree 286 and Prakas 168 MEF 2024 on public lighting tax — Ministry of Economy and Finance / General Department of Taxation

03 Prakas 173 MEF 2024 on accommodation tax — Ministry of Economy and Finance / General Department of Taxation

04 Prakas 099 on VAT and the Customs Declaration of Entry (LoT 2023 Art. 69) — General Department of Taxation

05 General Department of Taxation (https://www.tax.gov.kh) — GDT