LIM LAW GROUP

LIM TAX CONSULTING CO., LTD.

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Overview of the Instruction on the Management of Alcoholic Products and Sugar-Sweetened Beverages

To implemented the decision of the government and pursuant to Instruction No. 4528 SHV.Lor.Sor dated 4 May 2026, on 29 June 2026, the Ministry of Economy and Finance ("MEF") issued Instruction No. 011 SHV.SorNorNo.OrPorDor with the objective of providing guidance to directors and owners of enterprises manufacturing, importing, and distributing alcoholic and sugar-sweetened beverages, as well as the public, as follows:

1. Prohibit Prize-Based Promotions and Giveaways

- All prize-based promotions and giveaways, through cans rings, bottle caps, or other mechanisms attached to or separate from cans, bottle, packaging, or products boxes, including lucky draws, scratch cards, coupons, prize redemption cards, QR codes, and other digital prize programs, shall be completely discontinued by 30 September 2026;
- Prohibition on the distribution or free provision of alcoholic products and sugar-sweetened beverages;
- All enterprise, including manufacturers and distributors, shall cease ordering, importing, or producing new cans, bottles caps, or packaging for alcoholic product and sugar-sweetened beverages that contain or facilitate prize-based promotions, from the date of issuance of this instruction onwards.

2. Trade Discount Permit

Trade discount promotions are allowed, provided that:

- The discount shall not exceed 15% of the invoiced selling price; and
- The discount shall not exceed 25% of the invoiced selling price for products with no more than 60 days remaining before their expiration date; and
- Such promotion is subject to prior notification to the General Department of Taxation of the MEF.

3. Benefits other than alcoholic products and sugar-sweetened beverages

Benefits other than alcoholic products and sugar-sweetened beverages are permitted, provided that:

- Sale may be accompanied by additional benefits in the form of goods or services other than alcoholic products and sugar-sweetened beverages;
- Such benefits may include items such as glasses, umbrellas, ice buckets, water bottles, shirts, hats, or travel packages; and
- The value of such benefits shall not exceed 5% of the invoiced selling price.

Note: This content is provided for general informational purposes only and shall not construed as legal, tax, or professional advice. Please consult a qualified legal or tax professional for advice specific to your circumstances.

106, St. 95, Sangkat Boeng Trabaek, Khan Chamkarmon, Phnom Penh, Cambodia.

Tel: +855 23 220 900 Email: info@limgroup.com.kh www.limgroup.com.kh