

Summary Prakas on Suspension of Value Added Tax on Electric Vehicle Charging Services

On 13 October 2026, the Ministry of Economy and Finance promulgated Prakas No. 715 MEF.PrK.GDT, temporarily suspending Value Added Tax (VAT) on Electric Vehicle (EV) Charging Services until the end of 2028. This Prakas takes effect on the date of its signature, 13 October 2026.

1. Purpose and Scope of Application

- **Purpose:** This Prakas aims to reduce costs for consumers and encourage investment in EV charging station infrastructure.
- **Scope of Application:** This Prakas applies to taxpayers under the Cambodia’s self-assessment regime who operate EV charging stations in the Kingdom of Cambodia.

2. VAT Suspension Period

The temporary suspension of VAT on EV charging services commences on the date of issuance of this Prakas and remains in effect until 31 December 2028.

3. Output VAT and Input VAT

During this period, enterprise operating EV charging stations shall comply with the following requirements:

- **Output VAT:** Enterprises shall not charge VAT to consumers on EV charging services covers by this Prakas.
- **Input VAT:** VAT incurred on imports or domestic purchases used in operating EV charging stations shall not be creditable as input VAT.

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