

# Cambodia Tobacco Taxation Policy

Carefully formulated with consideration of national income revenue and health.

Cambodia is committed to trade liberalization Policy (Economic integration, ASEAN, WTO)

There are 3 tariff bands in Cambodia, 7%, 15%, 35% and other taxes, excise (10%), VAT (10%) and Public Lighting (3%) (Dedicated Tax???)

# Proposed Plan

- ◆ Option 1: Increase of Tariff (import tax)
- ◆ Option 2: Increase of Excise Tax
- ◆ Option 3: Increase both tariff and excise

# Action Plan

- ◆ Research and Development (public poll, survey, scientific findings)
- ◆ Advocacy (lobbying, Debates)
- ◆ Draft of Policy (Participation, Networking, Coordination)
- ◆ Submission and Adoption
- ◆ Capacity Building (Dissemination, Lobbying, Involvement)
- ◆ Implementation
- ◆ Evaluation and Amendment (if needed)

# Who will be involved?

- ◆ Line Ministries (Health, Finance, Trade, Planning, Agriculture, etc.)
- ◆ Inter-Ministerial Committee
- ◆ Politicians
- ◆ Academics (Economists, Researchers)
- ◆ NGOs
- ◆ Health Service Providers (Pharmacists, Doctors, etc.)
- ◆ Others