

Customer Advisory

VAT Rate Change to 0% for International Waterways Transportation Services – Effective January 8th 2026

Janaury 8th, 2026

Dear Valued Customers,

Greetings for the day!

We are pleased to inform you of an important change regarding Value Added Tax (VAT) on our services.

In accordance with new regulation Prakas No. MEF 405 PrK.GDT dated 21 May 2025 on tax obligations for enterprises engaged in international waterways transportation of goods issued by Ministry of Economy and Finance, which triggered tax implication of Maersk A/S (Liner) operating through Maersk (Cambodia) Ltd., **will no longer collect VAT (VAT 0%)** on the following services:

- Ocean freight
- Terminal Handling Charges (THC)
- Surcharges related to vessels for international transportation of goods via waterways

These services are classified as income from international transportation of goods via waterways of Liner as defined in Article 3, Paragraph 7 of Prakas No. MEF 405, and are therefore subject to 0% VAT.

Note: Please note that the various services supplied by Maersk (Cambodia) Ltd (resident agents) performed within the Kingdom of Cambodia services remained **subject to VAT 10%** in accordance with current tax laws and regulations.

Therefore, starting 1 January 2026, your invoices for ocean freight, THC, and vessel-related surcharges for international transportation will no longer include the 10% VAT charge, resulting in cost savings for your business.

We apologize for any inconvenience this may cause and appreciate your understanding.

If you have any questions or require further clarification regarding this change, please do not hesitate to contact via 023 962 592 or via emails : KH.Export@maersk.com & KH.Import@maersk.com

Sincerely,

AP. Moller – Maersk