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Administrative & Public Sectors

Royal Decree NS/RKT/1209/1201, December 21, 2009: The Establishment of the Cambodian National Council for Children (L&R/Adm/2009/Khm) (Ogs, Year 10, No. 02, January 08, 2010)

The Council coordinates and consults with the Royal Government on the living standards, development, protection, healthcare of children. Primarily, it is composed of 29 members under the direction of the Prime Minister as Honorary President. The actual composition will be determined by another sub-decree.

The Council's principal duties are to monitor, and give advice and recommendations on law drafting, the implementation of a children's rights convention, and promoting awareness of the law.

Customs-Import & Exports

Instructive Circular No. 007 (MoEF), December 29, 2009: The Management of Importing and Exporting Small Goods (L&R/CIE/2009/Khm) (Ogs, Year 10, No. 05, January 19, 2010)

This Prakas strengthens the simplified import-export procedure for small businesses. According to this Prakas, customs formalities for import-export done by a person on behalf of another shall be accomplished by a customs commissioner, who is paid directly by the owner of goods being imported or exported.

A simplified procedure for small businesses, who import and export goods with a total payable tax not exceeding USD 300, allows the business to complete customs formalities with or without VAT identification number. Businesses are required to complete a simplified application and submit copies of identifying documents, duly signed and thumb printed, to the competent authorities.

Any irregularities shall be reported to the Ministry of Economy and Finance which is entitled to resolve any problems that arise.

Fishery

Prakas No. 016 (MAFF), January 18, 2010: Modification to Article 4 of Prakas No. 178, May 18, 2009: Procedures for Reviewing Animal Sanitation and Products which Originate From Animals (L&R/Agr/2010/Khm) (Ogs, Year 10, No. 09, February 04, 2010)

To ensure the health of animals and the public all legal and natural persons that purchase animals, or products which are originated from animals, except for wild animals or products derived from wild animals, must submit a business proposal, and receive approval from the Department of Productions and Veterinary.

Prakas No. 005 (MAFF), January 11, 2010: Technique of Measuring the Square of Fishing Nets for the Fishery Zone of the Kingdom of Cambodia (L&R/Agr/2010/Khm) (Ogs, Year 10, No. 07, January 27, 2010)

The Prakas defines the proper technique of measuring seine and gill nets for the fishery zone. The fishery administration of the Ministry of Agriculture, Forestry and Fisheries has the duty to inspect and measure all seine and gill nets according to Article Three of this Prakas.

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Prakas No. 024 (MAFF), January 18, 2010: Sample of Using a Fishing Boat Book (L&R/Agr/2010/Khm) (Ogs, Year 10, No. 07, January 27, 2010)

The fishing boat book is used to control and inspect fishing activities. Fishing boats that weigh over 500 Kg shall implement the terms and conditions stipulated in the fishing boat book in order to ensure public order and safety. Information shall be completed in the fishing boat book as described in the annex.

Prakas No. 025 (MAFF), January 18, 2010: Technical Order of Fishing Boat Management (L&R/Agr/2010/Khm) (Ogs, Year 10, No. 07, January 27, 2010)

This Prakas aims to control and manage fishing boats in the Kingdom of Cambodia in order to ensure safety, health, hygiene, environmental protection, and efficiently manage water traffic.

Fishing boats must be equipped with the following; the Cambodian flag, license plate, lighted sign, label, communication system, firefighting equipment, buoys, life jackets, binoculars, compass or GPS, and other requirements as determined in the Prakas. A fishing license and fishing boat book must be obtained from the Ministry of Agriculture, Forestry and Fisheries before a fishing boat begins to do business. The licensee must inform the fishery administration if they sell, purchase, rent, or lose their license. Any activities not listed in the Prakas shall be illegal.

Finance

Instructive Circular No. 005 (MoEF), December 25, 2009: Implementation of Capital-Provincial Budget 2010 (L&R/Fnc/2009/Khm)

This Instructive Circular was adopted to implement the Financial Law of 2010, and regulate revenues, expenses, transfers of credit, and revenue-expense planning.

In regards to tax revenues, the capital of Phnom Penh, and other provinces, shall cooperate with their tax departments for tax collection and preparation of tax revenue planning for each year. For other revenues, the municipality and provinces, shall properly determine their sources, and ensure that all paid to the National Bank in conformity with existing plans.

In regards to State subsidies for the municipality and provinces, the subsidies are procured based on the actual balance of the state budget, and the actual situation of the recipient. The municipality, or provinces, shall make a request to the Ministry of Economy and Finance for State subsidies to balance their revenues and to finance public investments.

Health

Sub Decree No. 10 (RGC), January 11, 2010: Converting National Children Hospital to a Public Institution (L&R/Hth/2010/Khm) (Ogs, Year 10, No. 07, January 27, 2010)

It is decided that the National Pediatric Hospital (the "NPH") is reclassified as a Public Administrative Establishment, under the technical supervision of the Ministry of Health and under the financial supervision of the Ministry of Economy and Finance. It is a Legal Person with financial autonomy.

The NPH is governed by one Hospital Director to be appointed by a Sub-Decree upon the request of the Minister of Health. The Director assumes the position of the Executive Chief and represents the Hospital. The director will have to make a request for one or more vice-director(s) after getting the consent from the Board of Directors. It is also of note that the decisions reached by the Director can be cancelled or suspended by Prakas from the Minister of Health, who is also bound to include therein his personal reason or claims by any related party. Reasons for suspending or cancelling decisions are listed in article 25.1.

Finally, the Sub-Decree provides for the process of financial management reporting and accounting (for next year's budget).

Immigration

Sub Decree No. 224 (RGC), December 17, 2009: The Procedure of Reviewing, Recognizing, and Titling of Refugees or Asylum to Foreigners in the Kingdom of Cambodia (L&R/Imm/2009/Khm) (Ogs, Year 10, No. 01, January 04, 2010)

The Sub-Decree sets the application procedure, which applies to all foreigners, seeking status of refugee or asylum in Cambodia. The Ministry of Interior, along with the Immigration Department, is the competent authority to grant the decision on refugee or asylum status. Both the grant of status and status cancellation are to be defined by a Prakas from the Minister of Interior.

The Sub-Decree provides for the Formality (chapter 3), the Procedural Steps (chapter 4), the Rights and Obligations (Chapter 5), about the Expel (chapter 7) and finally about the cooperation with the Office of the High Commissioner for Human Rights (OHCHR) in Cambodia. It is of note that no refugees are to be expelled, unless their behavior and activities are a menace to national security or disrupt public order.

International Agreements

Royal Kram NS/RKM/0110/001, January 26, 2010: Promulgating the Law on Adoption of Treaty on Mutual Legal Assistance in Criminal Matters (L&R/Ina/2010/Khm) (Ogs, Year 10, No. 09, February 04, 2010)

Brunei, Cambodia, Indonesia, Laos, Malaysia, the Philippines, Singapore, Vietnam entered into this treaty with a desire to improve the effectiveness of law enforcement authorities in the prevention, investigation and prosecution of offences through cooperation and mutual legal assistance in criminal matters.

The assistance includes taking or obtaining voluntary statements making arrangements for persons to give evidence or to assist in criminal matters, effective service of judicial documents, search and seizure, examining objects and sites, providing original or certified copies of relevant documents, records and articles of evidence, and other related criminal prosecution activities.

The treaty does not apply to any person subject to extradition, transfer of proceedings in criminal matters, or the transfer of a person in custody who is set to begin serving their sentence.

Land & Properties

Sub Decree No. 234 (RGC), December 29, 2009: Nullity of the Land Title Certificate, Title of Possession and Other Documents Which Certify the Illegal Occupation of Land in Kiri Sakor District and Botum Sakor District in the Investment Development Zone of Union Development Group Co., Ltd, Koh Kong province (L&R/L&P/2009/Khm) (Ogs, Year 10, No. 03, January 12, 2010)

The Sub Decree nullifies 261 possession titles and all documents related to land which is illegally possessed by the Union Development Group Co., Ltd. The right to manage and use those parcels of land is now given to the Ministry of Environment.

Sub Decree No. 239 (RGC), December 31, 2009: The Transfer of Public State Property to Private State Property (L&R/L&P/2009/Khm) (Ogs, Year 10, No. 04, January 15, 2010)

The Sub Decree classifies as Private State Property:

- The Bureau of Mine and Energy in Svay Rieng Province, with 210 square-meters, in Mepleung Village.
- The ex-printing house of the Bureau of Culture and Fine Arts in Prey Veng, with 27 meters x 20 meters, in Village 5, Kampong Liev Commune.
- The Headquarters of the Royal Gendarmerie in Chhouk District, with 4.80 meters x 27.70 meters, near Srok Chhouk Market.

The Ministry of Economy and Finance, the Ministry of Interior, the Ministry of Industry Mines and Energy, the Ministry of Culture and Fine Arts, the Svay Rieng Provincial Hall and Prey Veng Provincial Hall and the Kampot Provincial Hall shall co-operate to set the procedure to inventory

the State properties. The above mentioned properties can now be transferred into private ownership according to the law.

Decision No. 02 (RGC), January 21, 2010: The Creation of a Inter-Ministerial Commission to Study the Location, Identification, Map Construction, and Land Classifying for Provincial Social Land Concession (L&R/Adm/2010/Khm) (Ogs, Year 10, No. 09, February 04, 2010)

The Commission is primarily composed of 13 members, although the actual composition will be determined later by the National Social Land Concession Committee. The Commission has the duties to:

- Determine the position, coordinates, and approximate size for social land concessions.
- Identify, map, and classify land that has already been determined to be a social land concession, according to the above procedure, and to send it to the National Social Land Concession Committee.
- Other tasks as assigned by the President of the above Committee.

Maritime

Royal Decree NS/RKT/1209/1211, December 23, 2009: Establishment of the National Committee for Open Sea Security (L&R/Mrt/2009/Khm) (Ogs, Year 10, No. 03, January 12, 2010)

The National Committee for Open Sea Security was created to lead, manage, and strengthen security at sea and along the coastline. The committee comprises the chairman, the Minister of National Defense, eight vice-chairmen, and subordinates from different Ministries and Institutions. The committee has various roles and responsibilities ranging from coordinating with the international community to strengthen open sea security in response to terrorism, pirates, drug trafficking, immigration, illegal fishing, environment pollution and national destruction.

Taxation

Instructive Circular No. 006 (MEF), December 29, 2009: Tax on Profits and Salaries of Insurance Enterprises (L&R/Tax/2009/Khm) (Ogs, Year 10, No. 01, January 04, 2010)

This Instructive Circular demonstrates tax rates for insurance companies as prescribed in the Taxation Law of February 24, 1997, and the Law on Amendments of Taxation Law.

For an enterprise whose principal business activity is the insurance of life, property, or other risks, the tax rate is fixed at 5% of the gross premiums received in the tax year.

For business activities, other than insurance the tax rate is 20% of profits.

Insurance companies are obligated to make monthly prepayments for taxes on business activities that are not insurance at the rate of 1% of turnover inclusive of all types of taxes realized in the previous month, and for taxes on gross premiums received in the previous month, at a rate of 5%.

Sub Decree No. 11 (RGC), January 15, 2010: The Modification of Special Tax Rates and Tax Rates for Certain Exported Goods (L&R/Tax/2010/Khm) (Ogs, Year 10, No. 08, January 31, 2010)

According to this Sub-Decree, the tax rate was increased for certain imported goods such as:

- Beer;
- Motor vehicles for the transport of goods;
- Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).

The tax rate for exported chemical products also increased from 0% to 10%.