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## **Primary Law Update**

April 2010

#### Agriculture

Prakas No. 131 (MoAFF) dated April 08, 2010, on the Procedure for Inspecting the Sanitation of Slaughterhouses, Animal Meat and Meat Products Produced from Animals (L&R/Age/2010/Khm) (Royal Gazette, Year 10, No.31, April 27, 2010)

This Prakas determines the procedure for inspecting the sanitation of slaughterhouses, animal meat, and meat products produced from animals, to ensure their quality and safety. All legal and natural persons who are licensed to own such businesses must fulfill the requirements stipulated in Article 2 of the Prakas. Licensed veterinarians will be assigned to inspect the activities of legal and natural persons in this business before and after the slaughter of animals to assure the quality and safety of the meat.

### **Criminal & Procedure**

Royal Kram NS/RKM/0410/004 dated April 04, 2010, on the Promulgation of the Anti-corruption Law (L&R/Crp/2010/Khm) (Royal Gazette, Year 10, No. 29, April 19, 2010)

This law aims to promote the effectiveness of all forms of service and strengthening Good Governance and Rule of Law. It aims to maintain integrity and justice of the country, which is fundamental for social development and poverty reduction. This law also aims to combat all forms of corruption in both the public and private sectors throughout the Kingdom of Cambodia.

Efforts to combat corruption will be made through education, prevention and enforcement with support from the public and international cooperation.

To ensure the enforcement of this law, two institutions for anti-corruption were established by this law:

- National Council for Anti-Corruption: this Council was established to provide guidance and recommendation on anti-corruption work and will make a semester report and annual report to the Royal Government. The National Council for Anti-Corruption will be established with 11 members appointed by the Royal Decree with 5 year renewable terms.
- Anti-Corruption Unit: this unit is an independent body. It was established to guarantee the application of the laws, orders, regulations and provisions related to corruption offenses. This Unit was granted the right to establish offices in the cities and provinces within the Kingdom of Cambodia.
- The law mentions the declaration of assets and debts; persons required to declare assets and debts are as follows:
- The members of the Senate, the National Assembly, and the Royal Government of Cambodia;
- Appointed public officials by a specific mandate;
- Members of the National Council for Anti-Corruption, Chairman, Vice-chairman, and all officials of the Anti-Corruption Unit;
- Civil servants, military personnel, national police, and other public servants appointed by Royal Decree or Sub-Decree;
- Other officials appointed by Prakas and decided by the Anti-Corruption Unit to be added to the list of declaration on assets and debts, after consultation with the National Council for Anti-Corruption;
- Trial judges, prosecutors, notary public, court clerks and bailiffs; and

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- Leaders of civil societies.
- The declaration must be made within 2 year terms no later than the 31st of January.
- Corruption offenses include existing offenses as described in the Criminal Code and offenses as mentioned in this Anti-Corruption Law.

#### Finance

Instructive Circular No. 02 (RGC) dated April 13, 2010, on the Drafting of the Budget Strategy Plan for the year 2011 (L&R/Fnc/2010/Khm) (Royal Gazette, Year 10, No. 28, April 15, 2010)

Article 39 of the Law on Public Financial System provides for 3 steps for the preparation of the draft law on Financial Management. The first step is to prepare the Budget Strategy Plan for March through May, which is to be prepared in early April. The Budget Strategy Plan will serve (1) to link the policy with the budget, (2) to increase accuracy in calculating the budget needs, (3) as the basis to explain and to prove the budget needs, (4) to guarantee the continuity and the priority strategy, and (5) as the basis to evaluate on the priority in the determination of the budget package and allocations. To ensure the smoothness of the preparation, the circular explains that each ministry-institution shall employ one working group on the budget which is composed of staff from the finance department and/or accounting department, department of planning and from the project management unit. All ministry-institutions must submit the prepared budget strategy plan to the Ministry of Economy and Finance on or before the 18th of May 2010.

The details on the priorities and the structure of the Budget Strategy Plan are explained in Part II and III of the circular. A sample Budget Strategy Plan can be found in the annex.

#### Immigration

Prakas No 611 Bror Kor dated May 05, 2010, issued by the Ministry of Interior, is entitled as The Procedure for Granting Normal Passports to Cambodian Citizens Legally Working or Training Abroad.

This Prakas is about the process for people working abroad as described in Sub-Decree No 195 Or Nor Kror dated November 20, 2008 and Prakas No 407 Bror Kor dated December 28, 1994. The workers and trainees must have a proposal from the Ministry of Labor or any other related Ministries. The National General Commissariat of Police will examine and decide on the admission. The passport must be retrieved by the workers or trainees within 20 days of correct completion of this process.

#### Taxation

Prakas No. 114 (MoEF) dated February 19, 2010, on the Modification to Special Tax Rates on Local Beer Products (L&R/tax/2010/Khm) (Royal Gazette, Year 10, No. 27, April 12, 2010)

This Prakas determines and modifies the special tax rate equivalent to 25% for imported beers and all local production. The selling price invoiced by the manufacturer is used to calculate the special tax rate over certain goods manufactured locally and stipulated in Article 85 of the Law on Taxation. The special tax rate is set to 65% over the supplied price excluding the VAT invoiced to customers and other discounts provided as stated in Prakas No. 344 dated April 27, 2007.