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B.N.G Monthly Law Update

CONTENTS

I. LAWS & REGULATIONS UPDATE

- Administrative and Public Sector
- Agriculture
- Banking
- Civil Aviation
- Custom & Import-Export
- Education
- Environment
- Finance
- International Agreement
- Investment
- Labor and Social Affair
- Land & Properties
- Land Use & Zoning
- Military/Police/Weapons
- Naturalization
- Taxation
- Tourism

II. APPOINTMENTS

III. REGISTRATION

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I.LAWS & REGULATIONS UPDATE

ADMINISTRATIVE & PUBLIC SECTORS

- ▶ Decision No. 43 (RGC) of July 09, 2009 on the Delegation the Authority of the Royal Government (Ogs, Year 2009, No 53 ,July 19, 2009):

The Decision was made to transfer decision making rights to H.E. Deputy Prime Minister **Sor Kheng**, Minister of Interior as an Acting Prime Minister of the Royal Government of Cambodia on behalf of **Samdech Akkamohasenapatitecho Hun Sen**, Prime Minister of the Kingdom of Cambodia for his visit to France and the United Kingdom from July 09, 2009 until his return.

- ▶ Decision No 40 (RGC) of June 30, 2009 on The Additional Work to Deputy Prime Minister (Ogs, Year 2009, No 49 ,July 04, 2009):

The Decision was made to add to the duties of H.E KE KIMYAN in order to assist the Prime Minister with Combating HIV/ AIDs and rehabilitation for the victims of drugs.

AGRICULTURE

- ▶ Instructive Circular No. 359 (RGC) of July 20, 2009 on the Expansion of Agricultural Market Information Services to Village-Commune (Ogs, Year 2009, No 49 ,July 04, 2009):

The objective of this circular is to expand information services in the agricultural market in order to help farmers to manage the agricultural sector in response to market demand, price negotiation, and high profit.

Such agricultural market information services will cover 11 provinces and municipalities such as Phnom Penh, Kandal, Kampong Cham, Takeo, Siem Reap, Battambang, Preah Sihanouk, Banteay Meanchey, Kampot, Kampong Chhnang, and Prey Veng province and broadcast over eight (8) radio stations, through short message service-SMS, bulletins, and websites.

The Ministry of Agriculture, Forestry and Fishery has issued the instructions to many expert organizations to implement this task.

- ▶ Prakas No. 353 (MAFF) of July 06, 2009 on the Establishment of Bavet Agricultural Office Subordinate to Department of Agriculture, Svay Rieng Province(Ogs, Year 2009, No 53,July 19, 2009):

This Prakas establishes the Bavet Agricultural office subordinate to the Department of Agriculture, Svay Rieng Province. The Director of Svay Rieng Agriculture Department shall appoint officers to work in the new establishment.

BANKING

- ▶ Prakas No B.9.09-166 of June 26, 2009 on The Establishment of The Working Group for The Management of Money Exchange and Currency Bidding (Ogs, Year 2009, No49 ,July 04, 2009):

This Prakas has the purpose to create a work group to manage monetary exchange and currency bidding by describing the composition and members of this work group. Moreover, this group has the following duties:

- control the exchange of money such as preparation of the code of conduct for money changers, creation of an association for monetary exchange, follow up and control the operation of monetary exchange, write reports related to this and prepare provisions and instructions regarding relevant monetary exchange.
 - Examine currency bidding including preparation of the structure and procedure of the currency bidding with effectiveness and efficiency, conciliation of the policy of the currency and the policy of money exchange, conciliation with the related work groups, and considering the compliance of the operation of the currency bidding with the relevant regulations. This Prakas also states the functioning of the work group in the operation of money exchange.
- ▶ Prakas No B.9.09-167 of June 26, 2009 on The Establishment of Committee for Organizing The Inter-Banking and Exchange Market (Ogs, Year 2009, No 49 ,July 04, 2009):

This Prakas is aimed to establish a Commission for Organizing the Inter-Banking and Exchanging Market, and it also specifically determines about the compositions of this commission which consists of one President, two Vice Presidents, and four Members.

Moreover, it also clearly specifies the duties of this commission such as reviews and finalizes the work of the Operating Commission for Organizing the Inter-Banking and Exchange Market, monitors the macro plan, makes decisions or takes measures in case there are problems.

- ▶ Prakas No B.9.09-168 of June 26, 2009 on Establishment of Operation Committee for Organizing the Inter-Banking and Exchange Market (Ogs, Year 2009, No49 ,July 04, 2009):

This Prakas has the aim of establishing an operating commission for organizing Inter-Banking and Exchange, it also specifically determines the composition of this commission highlighting that it consists of one President, one Vice President, and three Members. Moreover, it also clearly specifies the duties of this commission such as Preparation of Stock Regulations, Management Service and Maintenance of Stocks of National Bank of Cambodia.

CIVIL AVIATION

- ▶ Decision No 44 (RGC) of July 16, 2009 on The Establishment of Committee for Organizing The Inauguration Celebration Launching The National Civil Aviation Company CAMBODIA ANGOR AIR (Ogs, Year 2009, No54 ,July 23, 2009):

This decision establishes a committee for setting up the inauguration of the new civil aviation company CAMBODIA ANGKOR AIR. H.E Mr. Thon Khun, Minister of the Ministry of Tourism is selected as President, H.E Mr. Sou Mara, Secretary of State of the Ministry of Tourism and H.E Mr. Mao Havanas, Secretary of State are selected as secretariats. In addition, it also highlights the obligations and duties of this committee.

CUSTOM & IMPORT-EXPORT

- ▶ Prakas No 617 (MEF) of July 24, 2009 on The Utilization of The Information Received by the Customs Officials (Ogs, Year 2009, No56 ,July 31, 2009) :

As determined by this Prakas, all information received by customs officials in implementation of their function can derive from the various sources such as

legal entities, relevant persons, officers of any public institution or other public authorities.

It is required that this type of information is kept in the customs book by customs officials to respect the roles and duties of these officials. Therefore, they can use only the customs information received for implementing their roles and duties.

Moreover, information obtained from customs officials can be divulged only to authorized persons in accordance with the laws and regulations in force. Customs officials are authorized to have contact with any competent authorities within the customs department in general.

Furthermore, this Prakas explains when customs officials can divulge customs information they receive, and who can receive this information.

- ▶ Prakas No 618 (MEF) of July 24, 2009 on The Conciliation of Customs Offenses (Ogs, Year 2009, No56 ,July 31, 2009):

The aim of the Prakas is to clarify that the customs administration has the right to conciliate customs offenses with respect to Article 77 of Law on Customs, but this right is strictly limited to fines and it is possible only before any decision from the court. This Prakas states that the customs administration can conciliate the customs offenses as follows:

1. The director of the customs and excise headquarter can conciliate all types of customs offenses concerned with goods costing less than 1 500 000 Riels;
2. The director of office or director of customs and excise branch can conciliate all types of customs offenses concerned with goods costing less than 4 000 000 Riels;
3. General Director of customs and excise of Cambodia can conciliate all types of customs offenses.

The fines and conditions of this conciliation on the customs offenses as well as other related issues can be determined by the general director of customs and excise. This Prakas also enumerates the ways to appeal before the general director of the customs and excise.

This Prakas also determines the procedure of bringing an action based on the customs offenses before the customs administration and how to make an appeal against the decision rendered by the customs body to the jurisdiction of Cambodia. In addition, the proceedings to resolve this type of offense are clarified in the Prakas by referencing to the law on customs as well as to the relevant entities in the public sector.

EDUCATION

- ▶ Sub-Decree No. 1066 (RGC) of June 15, 2009 on the Appointment of the Composition of National Committee For Training (Ogs, Year 2009, No 54 ,July 23, 2009):

This Sub-Decree highlights the Appointment of National Committee For Training.

Under this Sub-Decree 35(thirty five) people has been appointed as the members of the Compositions of National Committee For Training which is chaired by H.E. Sok An , Deputy Prime Minister in charge of the Cabinet of

Council of Minister. The concerned institutions shall implement this Decision from the date of signature.

- ▶ Sub-Decree No. 1033 (RGC) of June 10, 2009 on the Appointment of Board Members of Cambodia's National Polytechnic Institute (Ogs, Year 2009, No 53, July 19, 2009):

This Sub-Decree mentions the Appointment of the Board Members of Cambodia's National Polytechnic Institute.

Under this Sub-Decree 13(thirteen) people have been appointed as members of the the Board Members of Cambodia's National Polytechnic Institute which is chaired by H.E. Pech Sophorn, Under Secretary of State of Ministry of Labour and Vocational Training. The concerned institutions shall implement this Decision from the date of signature.

- ▶ Sub-Decree No 97 (RGC) of June 26, 2009 on Health Science of Royal Cambodia Armed Force to Public Administrative Establishment (Ogs, Year 2009, No49 ,July 04, 2009):

The Institute of Health Science of Royal Khmer Armed Force is changed to a public administrative establishment, which is under the Technical Supervision of the Ministry of National Defence (MoD) and under the financial Supervision of the Ministry of Economic and Finance.

The ruling and management of ISH shall be led by the board of directors which has seven compositions to orientate and manage its organization and functioning. The executive body of the institute is led by a director who has the rank equal to general director accompanied by a deputy director who has the rank equal to chief of the department as well as other staff. Moreover, the sub decree outlines the assets, financial management and acquisition of the institute.

The members of the Board Council will be selected among active Cambodian officials who have at least five years experience in health science.

- ▶ Sub-Decree No 99(RGC) of July 02, 2009 Abrogation of SOVANNPUMI University (Ogs, Year 2009, No50 ,July 08, 2009):

The purpose of this Sub-Decree is to revoke official acceptance of private higher-educational , named SOVANNPUMI University that is located at building No. 131, Street 143 ⊥ Street 368, Sangkat Boeung Keng Kang III, Khan Chamka Morn, Phnom Penh .

The Board and Rector of SOVANNPUMI University is required to stop any training activities at all level and resolve any problems with students and other relevant parties.

Sub-Decree N0 23 dated March 19, 2009 on The Recognition of SOVANNPUMI University is abrogated.

- ▶ Sub-Decree No 100 (RGC) of July 02, 2009 on Abrogation of CAMBODIA Institute (Ogs, Year 2009, No50 ,July 08, 2009):

The purpose of this Sub-Decree is to revoke official acceptance of the private educational Institute, named CAMBODIA Institute that is located at building No. 314, National Road No 5, Korothan Village, Au Am Bil commune, Seri Soporn District, Banteay Mean Chey Province.

The Board and Rector of the CAMBODIA Institute must stop any training activities at all levels and resolve any problems with students and other relevant parties.

Sub-Decree No 57 dated March 17, 2003 on The Recognition of CAMBODIA Institute is abrogated.

- ▶ Sub-Decree No 101 (RGC) of July 02, 2009 on Abrogation the EUROPE UNION Institute (Ogs, Year 2009, No50 ,July 08, 2009):

The purpose of this Sub-Decree is to revoke official acceptance of the private educational Institute, named EUROPE UNION Institute that is located at building No. 173, street 182, Sangkat Psar Depot I, Khan Toul Kok, Phnom Penh .

Board and Rector of EUROPE UNION Institute have to stop any training activities at all levels and resolve any problems with students and other relevant party.

Sub-Decree No 73 dated July 31, 2006 on The Recognition of EUROPE UNION Institute is abrogated.

ENVIRONMENT

- ▶ Decision No 41 (MEF) of June 19, 2009 on Appointment of Real Composition of Tonle Sap Authority (Ogs, Year 2009, No 50 ,July 08, 2009):

This decision sets out the exact names of the composition of the authority. It is led by Ministry of Water Resources and Meteorology and various other people from various ministries/institutions.

- ▶ Royal Decree NS/RKT/0609/705 of June 29, 2009 on the Establishment of the Tonle Sap Authority (Ogs, Year 2009, No 52 ,July 15, 2009):

This Decree has five chapters, divided into 14 articles, ranging from general provisions, compositions, organizations and functioning, fund resources and the final provisions.

The authority, fully named the “**Tonle Sap Authority,**” is vested with the responsibility to facilitate in supervising, preserving and developing the Tonle Sap zone. Being under the direct supervision of the Royal Government, this authority is obliged to act as a director secretariat of the Royal Government in all projects, research, inspection and recommendations; collaborate with all relevant government institutions; facilitate in the activities being under the implementation; follow-up and inspection and evaluate the project; and represent the government in both national and international arena.

The authority gets its funds from within the framework of the Council of Ministers, donation and contribution from international communities, NGO and other generous people and non-interest loans or loans approved by the Royal Government.

The management board of the authority is composed of people from various government ministries/institutions, including the Council of Ministers, Ministry of Interior, Rural Development, Environment, Economy & Finance, Land, Planning, Tourism, Agriculture and many other ministries and government institutions.

FINANCE

- ▶ Prakas No. 518 of July 10, 2009 on the Organization and Functioning of National Standard Council (Ogs, Year 2009, No 54 ,July 23, 2009):

This Prakas establishes a National Standard Council in which its compositions consists of one President, one Permanent Vice President, three Vice Presidents, and fifteen Members. This Council is established in order to acknowledge,

modify, or terminate any National Standards; acknowledge, modify, or terminate any National Standard signs etc...

This National Standard Council may establish a Technical Standard Commission, Sub-Commission or Standard Teams according to its respective sectors. Furthermore, this National Standard Council may have the rights to modify or terminate any decisions decided by Technical Standard Commission.

- ▶ Sub-Decree No 98(RGC) of June 30, 2009 on The Budget Credit Transfer (Ogs, Year 2009, No49 ,July 04, 2009):

This law describes the transfer of budget credit in the amount of 2.767,00 million Riel from Chapter 9 (Unexpected Expenses) of undivided expenses to Chapter 61 (External Service) of the Ministry of Education, Youth and Sport for the management of year 2009.

In addition, the division of budget credit for internal expense in these Chapters through Account and Sup-Account shall be made by Prakas of the Minister of Economic and Finance for covering the construction fees of an educational building at Cambodian Technology Institute to Ly Chhoung Construction and Import, Export.

- ▶ Sub-Decree No. 999 (RGC) of May 29, 2009, on the Appointment of Director General and the Composition of Board of Directors of The Security Company of Cambodia (Ogs, Year 2009, No52 ,July 15, 2009):

This Sub-Decree is aimed to appoint Mr. HONG SO HUA as a General Director of Cambodia's Stocks Market Company. This law also highlights the President and Members of Board of Directors of Cambodia's Stock Market Company which consists of the following compositions:

1. H.E. HEAN SAHIP, represents Ministry of Economic and Finance as the President
2. Mr. ROTH SAVUTH, represents National Bank of Cambodia as a Member
3. Mr. HIM HEAN, represents Ministry of Commerce as a Member
4. Mr. HONG SO HUA, General Director of Cambodia's Stocks Market Company as a Member.

- ▶ Sub-Decree No 104(RGC) of July 22, 2009 on The Budget Credit Transfer (Ogs, Year 2009, No55 ,July 27, 2009):

This law highlights the transfer of budget credit in the amount of 3.500,00 million Riel from Chapter 9 (Unexpected Expenses) of unexpected expenses to Chapter 60 (Purchase) of the Ministry of Agriculture, Forestry and Fisheries for the management of year 2009.

Moreover, the division of budget credit for internal expense in these Chapters through Account and Sub-Account shall be made by Prakas of the Minister of Economic and Finance for buying an animal antibiotics, medical treatments, and materials for prevention of the existence and spread of disease over cows and buffaloes.

INTERNATIONAL AGREEMENT

- ▶ Royal Kram NS/RKM/0709/011 of July 03, 2009 on The Promulgation the Law on the Adoption of the Agreement between the Royal Government of Cambodia and the

Government of Laos People's Democratic Republic Regarding the Promotion and Protection of Investments (Ogs, Year 2009, No51 ,July 12, 2009):

The law is composed of 13 articles ranging from definitions to the entry into force, duration and termination.

The theme of the law is to create a favorable and business-friendly environment for the nationals of Laos and Cambodia. The nationals of either country shall be treated equally on both territories. The nationals of both territories shall receive equal treatment or advantage as the third party that any one contracting party will enter into an agreement with.

In case of expropriation or nationalization, it shall be done with due process of law, for public interest and with legal purpose and prompt and adequate compensation must be met. In case of war, armed conflict, revolution, state of emergency, revolt, insurrection or riot in anyone contracting party, restitution, indemnification, compensation or other settlement must be met.

The law also states about the free transfer of investment, without unreasonable delay.

The law also points out to the International Centre for the Settlement of Investment Dispute under the Convention on the Settlement of Investment Disputes between States and Nationals of other States for dispute settlement.

INVESTMENT

- ▶ Decision No 46 on Creation of the Sub-Committee of Corporate Governance Development under the Committee of Direction of Works for Private Sector Development (Ogs, Year 2009, No56 ,July 31, 2009):

This decision is to push the creation of the Sub-Committee for Governance Development of Manufacture. Described in detail the composition of this sub-committee such as a leader, a sub-leader and all members, it explains also what are the main roles and duties in the implementation of the development of manufacture to reach good governance.

On the other hand, for realizing the required task, the sub-committee may create a work group according to a necessary sector, in particularly in private field. Even though it is under the authority of the Committee for Direction of Works for Private Development this sub-committee has the right to use the seal of the Ministry of Economy and Finance to complete its entire works. Finally, this decision makes up how to function the sub-committee.

LABOR & SOCIAL AFFAIRS

- ▶ Royal Kram NS/RKT/0709/010 of July 03, 2009 on the Promulgation of the Law on Protection and Promotion of Disabled People (Ogs, Year 2009, No53 ,July 31, 2009):

The aims of this law are promote and protect Disabled People's Rights in the Kingdom of Cambodia. The law also creates the Disability Action Council (D.A.C) is a national co-coordinating mechanism to provide advice to the Royal Government on disability issues which has the important role to coordinate, consult on disability matters and Restore Labor Capacity.

The DAC has responsibilities as follows:

- To provide advice on disability and rehabilitation issues

- To collaborate with the Royal Government and related organizations in preparing policies, national plans and strategies related to disabilities and rehabilitation.
- To promote the implementation of policies, laws and other regulations related to disabilities and rehabilitation.
- To provide recommendations for the Royal Government to change, to add or to amend on policies, laws and other regulations.
- To collaborate, monitor and evaluate the implementation of policies, laws, national plans and other regulations.

The Council consists of Minister of Social Affairs or Representatives as Chairman, Representatives from Ministries/or Relevant Institutions, Representatives from Disabilities Organization, Organization's Representative, Employers and Non-Governmental Organizations which is deal with Disabilities. The abovementioned, as well as the Royal Government of Cambodia are jointly encouraged to improve the lives of the people with disabilities.

Any public places being constructed or to be constructed shall provide accessible facilities to people with all kinds of disabilities.

Qualified Student with Disabilities shall study in any educational institutions or to obtain scholarship awards unless there are any reasonable provisions stipulating anything different.

People with disabilities shall have the right to work without discrimination, in all aspects, including apprenticeships and internships. Those with disabilities are also encouraged to join all Cambodia elections. Physical and mental rehabilitation shall be focused on by the Cambodia government to assist people with disabilities, physical and mental rehabilitation centres shall be established.

The incentive program shall encourage those with disabilities through tax deduction, and provisions of other priorities.

The violators to article 44 of chapter 9, shall be liable to imprisonment from one to three years, and fined 2,000,000 riels to 6,000,000 riels. And in the case of using weapons, shall be from two years to five years imprisonment, and fined from 4,000,000 riels to 10,000,000 riels. Other punishments shall be enforced based on articles 51, 52, 53, 54, 55, 56.

LAND & PROPERTIES

- ▶ Sub-Decree No 105 on The Amendment to Sub-Decree No 125 dated 13 August 2007 on The Transferring of 750 Hectares of Land Situated Along Prek Rolus and Pouy Reap, Khan Stung Hav Sihanoukville (Ogs, Year 2009, No 56 ,July 31, 2009)

The purpose of this Sub-Decree is to transfer 925 Hectares of land situated at Along Prek Rolus and Pouy Reap, Khan Stung Hav Sihanoukville to state private property.

The land 721 Hectares is granted to ADWOOD INVESTMENT GROUP Co.,Ltd. For International Port Development. 204 Hectares is noted in the inventory list of state private of Sihanouk Province.

LAND USE & ZONING

- ▶ Sub-Decree No 102 (RGC) of July 02, 2009 on The Amendment of Sub-Decree No 48 dated March 30, 2009 on Determination of Permanent Using Land of 9.985 Hectares in

Oural Forest Animal Zone and Transferring Land of State Public Property to State Private Property (Ogs, Year 2009, No50 ,July 08, 2009):

This Sub-Decree aims to modify some contents of Article 1 “For rent” to “For Concession” of Sub-Decree No 48 of 30/03/2009 on the Determination of the area of 9.985 hectares at Phnom Oral ‘s wildlife shelter and the transfer of the State Public Property to the State Private Property.

Other contents of the Sub-Decree No 48 are still effective.

- ▶ Sub-Decree No 103 (RGC) of July 03, 2009 on The Transferring of State Reserve Permanent Forest Land and Granting of Concession Land for Development to Private Company for Tourism and Entertainment Center Building in Kratie Province (Ogs, Year 2009, No50 ,July 08, 2009):

The purpose of this Sub-Decree is to classify the permanent reserve forest border of 31 hectares located in Phoum Tror Paing Sre, 2 Thnou Commune, Snourl District, Kratie Province as the land for transferring in the aim of other developments. The land plan location is determined in the master plan.

The land of 31 hectares shall be transferred the State Public Property to State Private Property. The Ministry of Economy and Finance is in charge of organizing the development with Kovyphama company for constructing the tourism and entertainment centers under principles and any regulations determined by Royal government.

MILITARY/POLICE/WEAPONS

- ▶ Sub-Decree No. 1062 (RGC) of June 15, 2009 on Adding Member(s) into the Composition in General Secretariat of the Reform Council of the Royal Cambodian Armed Forces (Ogs, Year 2009, No 54 ,July 23, 2009):

It was decided to add eleven other compositions to the General Secretariat of the Reform Council of the Royal Cambodian Armed Forces. These eleven people shall be responsible as Direct Secretariats to the General Secretariat of Reform Council of the Royal Cambodian Armed Force whose function is attached to article 4 of Sub-Decree No. 71, 2009 on Creation of the Reform Council for the Royal Cambodian Armed Force. All the members of council shall be present for all meetings through the invitation of the General Secretariat of the Reform Council.

NATURALIZATION

- ▶ Royal Decree No NS/RD/0609/645 on Granting Khmer Nationality by naturalization to Mr. LEE KEUM SIK, Presently Korean Born in SEOUL, in KOREA by changing name to LEE SAMNANG (Ogs, Year 2009, No49 ,July 04, 2009)
- ▶ Royal Decree No NS/RD/0709/716 on Granting Khmer Nationality by naturalization to Mrs. KIM KIL JA, Presently Korean Born in SEOUL, in KOREA (Ogs, Year 2009, No 52 ,July 15, 2009)
- ▶ Royal Decree No NS/RD/0709/718 on Granting Khmer Nationality by naturalization to Mr. PARK DOO CHUN, Presently Canadian Born in PHOHANGKO, in CANADA (Ogs, Year 2009, No 52 ,July 15, 2009)

TAXATION

- ▶ Prakas No. 599 (MoEF) of July 15, 2009 on the Expense of Enterprises, Permitted to Deduct Related to Withholding Tax (Ogs, Year 2009, No 54 ,July 23, 2009):

This Prakas aims to categorize two kinds of expenses: the expense of the enterprise's burden and the expense not of the enterprise burden.

The expense of the enterprise's burden refers to the expense which the resident taxpayer pays to the resident or non-resident tax payer(s) before withholding tax is the expense burden of the taxpayer, who is the withholding tax agent. This agent shall deduct from the taxable profits.

The expense, is defined as not an enterprise burden of the taxpayer, the withholding agent doesn't deduct the tax before liquidation and pays the withholding tax to fiscal and administration instead of a person in charge of liquidation(include additional benefits as defined in section 3.3.3 of Prakas on the tax on salary).

This withholding tax may not be deducted from the taxable profit without any gross up calculation.

- ▶ Prakas No. 600 (MoEF) of July 15, 2009 on the Tax on Profits of Qualified Investment Project, which Expire Tax Exemption Period (Ogs, Year 2009, No 54, July 23, 2009):

This Prakas is to determine the tax on profit from the qualified investment project that expires the duration of exemption of the tax in accordance with the law on taxation and the law on investment of Cambodia.

The qualified investment project expires from the duration of the tax exemption in the following cases:

The qualified investment project may be gained for the rate 9% on the profit before the application of the law on investment of Cambodia for the duration of 5 years from 01 January 2006 to 01 January 2010. So, from 01 January 2011, the tax on the profit for the qualified investment project is 20%.

But, the qualified investment project before the law and sub-decree on amendment to the law on investment of Cambodia which gained the tax exemption on the profit for the period of 5 years from 01 January 2006 to 01 January 2010 shall be taxed for 9 % on the profit. Besides, from 01 January 2011, the rate of 20 % on the tax on the profit from this qualified investment project.

In brief, this Prakas mentions that the qualified investment project obtaining the tax exemption on the profit for the key period plus 3 years shall be taxed on its profit for the rate of 20 %.

- ▶ Prakas No 497 (MEF) of June 19, 2009 on The Tax Collection of Transportation Means and Vehicles for Year 2009 (Ogs, Year 2009, No50, July 08, 2009):

It is to clarify the collection of the tax on transportation means and vehicles for year 2009 from 15 August 2009 to 15 October 2009. For paying the tax on all types of transportation means, vehicles, this regulation requires all the owners of the vehicles to complete two declaration papers with respect to the sample of the tax department general and to present the precedent receipt of the tax payment on the vehicle for the previous year 2008 as evidence to the competent officers. If they have not this receipt to show, the fine can be imposed.

So, this Prakas shows the kinds to resolve the issues while losing the receipt to show the payment of the tax for the previous year. But, the payment of the tax on the transportation means and vehicles can vary based on a type of vehicle or transportation means, and some types of vehicles which can be exempted from the tax. It enumerates also the structure, the sample of the stamped papers to be

stuck on the vehicle after payment of the tax, and the receipt of the payment of the tax.

TOURISM

- ▶ Decision No. 42 of July 08, 2009 on the Increase the Members of Inter-Ministerial Commission to Coordinate the Tour and Transport of Tourists and Passengers at Poi Pet International Gateway and Other International Gateways (Ogs, Year 2009, No 53 ,July 19, 2009):

This Sub-Decree describes the increase in the number of members of Inter-Ministerial Commission to Coordinate Tours and Transportation of Tourists and Passengers at Poi Pet International Gateway and Other International Gateways.

Under this Sub-Decree 05(five) people have been appointed as members of the Commission which is chaired by H.E. Soum Narun, Deputy General of General Department of CAMCONTROL of COM.

The concerned institutions shall implement this Decision from the date of signature.

II. APPOINTMENTS

- ▶ Royal Decree No NS/RD/0609/671 on Promoting the rank to His Excellency Doctor TECH SAMNANG, Secretary General of Secretariat General of Accreditation Committee of Cambodia in the rank equal to Secretary of State(Ogs, Year 2009, No49 ,July 04, 2009)
- ▶ Royal Decree No NS/RD/0609/703 on the Appointment His Excellency SOTH DINA as Under Secretary of State of Ministry of Foreign Affairs and International Cooperation(Ogs, Year 2009, No51 ,July 12, 2009)

REGISTRATION

Testimonials (MOC) on The Commercial Registration of Some Companies:

The purpose of the following list is to certify that all of the following listed companies have been properly registered for a term of 99 years under Cambodian law and recognized as legal entities, commencing from their registration dates onwards.

Testimonial N°	Registration Dates	Company's Names	Company's Address
5632	October 21, 2008	NATURAL PARK CO., LTD	N° 26, Stree Sotearos, Village 8, Sangkat Tonle Basak, Khan Chamkamorn, Phnom Penh
5633	October 21, 2008	CHOR AND VASIN ENGINEERING LIMITED PARTNERSHIP	N° ២៩៥, Stree 34 K ,Sangkat Chaom Chau, Dangkor, Phnom Penh
5647	October 21, 2008	GLOBAL MORNING CITY Co., Ltd	N° 167, Sahakpounrosy, Village Kbadumreg, Sangkat Kakab, Khan Dangkor, Phnom Penh
5648	October 21, 2008	NEW VICTORY COMPANY Ltd.	N° 396, Stree Champucheakrom, Sangkat Mittapheap, Khan 7Makara, Phnom Penh
5649	October 21, 2008	UNION BUREAU OF SHIPPING Co., Ltd	N° 46, Stree 95, Sangkat Boeung Keng Kang III, Khan Chomkarmorn, Phnom Penh
5650	October 21,	GREEN FORCE Co., Ltd.	N° 178Eo, Stree Sotearos, Sang khat

	2008		Tonle Basak, Khan Chamkarmorn, Phnom Penh
5651	October 21, 2008	CAMBODIAN CHINA INTERNATIONAL MINES RESOURCES DEVELOPMENT GROUP Co., Ltd.	N° 140, Stree Pres Norodom Blv, Sangkat Tonle Basak, Khan Chamkamorn, Phnom Penh
5653	October 21, 2008	V R SKY HIGH Co., Ltd.	N° 65, Stree 606, Sangkat Boeung Kok II, Khan Tuol Kor, Phnom Penh
5654	October 21, 2008	HAEDONG (COMBODIA) ENGINEERING & CONSTRUCTION Co., Ltd.	N° 256, Stree 598, Sangkat Tuol Sangkae, Khan Russey Keo, Phnom Penh
5662	October 21, 2008	ARN TRADING GROUP Co., Ltd	N° 116, Stree 371, Sangkat Boeng Toumpun, Khan Mean Chey, Phnom Penh
5668	October 22, 2008	ROYAL CHENLA INTERNATIONAL GROUP Co., Ltd.	N° 16 Deo, Stree 134, Sangkat Veal Vong, Khan 7Makara, Phnom Penh
5670	October 23, 2008	AICC DESIGN Co., Ltd.	N° 24E1, Stree 222, Sangkat Boeung Reang, Khan Doun Penh, Phnom Penh
5671	October 23, 2008	YUI FENG (CAMBODIA) HYBRID RICE GROUP Co., Ltd.	N°5, Stree 550, Sangkat Boeung kok I, Khan Tuol Kor, Phnom Penh
5673	October 23, 2008	RIVER 108 LTD.	N°2, Stree 108, Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh
5674	October 23, 2008	P. H. V CORPORATION Co., Ltd.	N° 22, Stree 476, Sangkat Tuol Tum Pung I, Khan Chamkarmor, Phnom Penh
5675	October 23, 2008	CIPD Co., Ltd.	N° 11EoE1, Stree 614, Boeung kok II, Khan Tuol Kor, Phnom Penh
5676	October 23, 2008	A WEE Trading Co., Ltd.	N° 20, Stree 217, Sangkat Veal Vong, Khan 7Makara, Phonm Penh
5690	October 23, 2008	GREEN GOLEDN AGRICULTURAL (CAMBODIA) Co., Ltd.	N° S-30, Stree Silver, Sangkat Tomnub Toeuk, Khan Chamkarmorn, Phnom Penh
5692	October 24, 2008	MYTAXI Co., Ltd.	N° 24, Stree 218, Boeung Kok I, Khan Tuol Kor, Phnom Penh
5701	October 24, 2008	ANDREW & PHILIP ACCOUNTING Co., Ltd.	N° 54, Stree 460, Sangkat Tuol Tum PungI, Khan Chamkarmor, Phnom Penh
5702	October 24, 2008	BIGBUILD ENGINEERING Co., Ltd.	N° 4 C, Stree 600, Sangkat Boeung KokII, Khan Tuol Kor, Phnom Penh
5738	October 24, 2008	LAM'S & BROTHERS (CAMBODIA) Co., Ltd.	N° 41Eo, Stree 115, Sagnkat Boeung Pralit, Khan 7Makar, Phnom Penh

ACRONYMS

CAR	Council for Administrative Reform
CDC	Council for the Development of Cambodia
CIB	Cambodian Investment Board
Co., Ltd.	Company Limited
CoJ	Council of Jurists
CoM	Council of Ministers
DP	Development Partners
H.E	His Excellency
HRD	Human Resource Development

HRM	Human Resource Management
HRMIS	Human Resource Management Information System
IASB	International Accounting Standard Board
IT	Information Technology
K.I.P	Kampot Institute of Polytechnic
MAFF	Ministry of Agriculture, Forestry and Fisheries
MBPI	Merit-Based Payment Incentives
MEF	Ministry of Economy and Finance
MoEYS	Ministry of Education, Youth, and Sports
MoE	Ministry of Environment
MIME	Ministry of Industry Mines and Energy
MND	Ministry of National Defense
MoP	Ministry of Planning
MoI	Ministry of Interior
MoJ	Ministry of Justice
MLMUPC	The Ministry of Land Management, Urban Planning and Construction
MNASRI	Ministry of National Assembly-Senate Relations & Inspection
MPTC	Ministry of Post and Telecommunication
MRD	Ministry of Rural Development
MWRM	Ministry of Water Resources and Meteorology
MWVA	Ministry of Women's & Veterans' Affairs
MLVT	Ministry of Labor and Vocational Training
MPWT	Ministry of Public Works and Transport
MSAVYR	Ministry of Social Affairs, Veteran, and Youth Rehabilitation
NA	National Assembly
NBC	National Bank of Cambodia
NCIPM	National Committee for Intellectual Property Management
NCT	National Committee on Training
NSL	National Specification Laboratory
Ogs	Official Gazette
PMG	Priority Mission Group
QIP	Qualified Investment Project

RGC	Royal Government of Cambodia
SEZ	Special Economic Zone
SOA	Special Operating Agency

Most of the laws and regulations in this B.N.G- Monthly Law Update are based on the source from the “Official Gazette of Laws & Regulations weekly issued by the Council of Ministers. Translations into English and/or French usually appear one to three months after promulgation of the law or regulation. The Council of Jurists currently maintains a web page of Cambodian laws and regulations at: http://www.bigpond.com.kh/Council_of_Jurists/