

# B.N.G\_ Monthly Law Update



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Prepared by BNG Legal Research & Documentation  
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## I. LAWS & REGULATIONS UPDATE

### CIVIL LAW & PROCEDURS

- ▶ Sub-Decree N° 183 (RGC) of November 3, 2008 on Regulating Formalities and Procedures for Marriage between Cambodian Citizens and Foreigners (Ogs, Year 08, N° 83, November 12, 2008):

The purpose of this Sub-Decree is to regulate formalities and procedures for marriage between Cambodian citizen and foreigners in the Kingdom of Cambodia.

Marriage between a Cambodian citizen and foreigner must be voluntary and the direct will of the person and shall comply with the law and other relevant norms of the Kingdom of Cambodia.

The marriage prepared by marriage agencies, brokers or business companies shall be strictly prohibited. Fake or fraudulent marriage for labor, human trafficking or sexual exploitation shall be strictly prohibited.

Foreigners wishing to be married to a Cambodian citizen shall be present in the Kingdom of Cambodia to complete formalities and procedures of the marriage. In order to be married to a Khmer citizen, foreigners shall complete formalities at the Ministry of Foreign Affairs and International Cooperation by attaching documents as follows:

- Marriage application form;
- Copy of valid passport and entry visa into Cambodia;
- A document certifying that the applicant is single issued by competent authorities of the proper country of foreigner;
- Medical certificate issued by competent authority in the Kingdom of Cambodia;
- Criminal record issued by competent authority of the proper country of the foreigner; and
- A document highlighting the applicant's profession(s) issued by competent authorities of the foreigner to certify that the applicant is capable of providing for the family

Copy of passport and document certifying that the applicant is single shall be legalized by their Embassies or Consulates in the Kingdom of Cambodia.

### FORESTRY

- ▶ Prakas N° 485 (MAFF) of November 19, 2008 on The Establishment and Management of Community Forest Zone in Kampong Laeng District, Kampong Chhnang Province (Ogs, Year 08, N° 87, November 27, 2008):

According to a proposal of the Chief of the Forestry Administration, the Ministry of Agriculture, Forestry and Fisheries has formed a community forest zone in Kampong Laeng District, Kampong Chhnang Province for management in accordance with sustainable forest community standards. The zone is located

in Kampong Chhnang Forestry Administration of Kampong Chhnang Forestry Administration Khan [district].

The creation of the community forest zones is for the purpose of:

- sustainable management, use, protection, maintenance, conservation and development of community forestry;
- traditional use of forest products and resources for living, customs and religious beliefs;
- attraction of forest products and resources in accordance with community forest resource possibilities; and
- support for the Royal Government's policy on poverty alleviation.

This community forest zone shall have five community forests in which their total territorial surface is 5,510.10 (five thousand five hundred ten and seventy) hectares as highlighted in the map attached(annex 1) of this Prakas and is a closed-line system determined by master points and code numbers as defined in annex 2 of this Prakas.

The organization and functioning of the forest communities in the community forest zone as defined in this Prakas shall comply with procedures as provided in the Law on Forestry, Sub-Decree on the Management of Forest Communities and Prakas on Instructive Principles on Forest Communities.

- ▶ Prakas N° 486 (MAFF) of November 19, 2008 on The Establishment and Management of Community Forest Zone in Koh Kong Province (Ogs, Year 08, N° 87, November 27, 2008):

According to a proposal by the Chief of the Forestry Administration, the Ministry of Agriculture, Forestry and Fisheries has formed a community forest zone in Koh Kong province for management in accordance with sustainable forest community standards. The zone is located in the parts of Andong Toeuk, Dornng Torng, and Srae Ambel Forestry Administrations of Koh Kong Forestry Administration Khan [district].

The creation of the community forest zones is for the purpose of:

- sustainable management, use, protection, maintenance, conservation and development of community forestry;
- traditional use of forest products and resources for living, customs and religious beliefs;
- attraction of forest products and resources in accordance with community forest resource possibilities; and
- support for the Royal Government's policy on poverty alleviation.

This community forest zone shall have 13 community forests in which their total territorial surface is 15,093.41 (fifteen thousand zero ninety three and forty one) hectares as highlighted in map attached (Annex 1) of this Prakas and is a closed-line system determined by master points and code numbers as defined in Annex 2 of this Prakas.

The organization and functioning of the forest communities in the community forest zone as defined in this Prakas shall comply with procedures as provided in the Law on Forestry, Sub-Decree on the Management of Forest Communities and Prakas on Instructive Principles on Forest Communities.

- ▶ Prakas N° 487 (MAFF) of November 19, 2008 on The Establishment and Management of Community Forest Zone in Oudor Meanchey Province (Ogs, Year 08, N° 87, November 27, 2008):

With reference to a request of the Chief of the Forestry Administration, the Ministry of Agriculture, Forestry and Fisheries has decided to establish a community forest zone in Oudor Meanchey province for management in accordance with sustainable forest community standards. The zone is located in parts of Anlung Veng, Banteay Ampil, and Samraong Forestry Administrations of Siem Reap Forestry Administration Khan [district].

The creation of the community forest zones is for the purpose of:

- sustainable management, use, protection, maintenance, conservation and development of community forestry;
- traditional use of forest products and resources for living, customs and religious beliefs;
- attraction of forest products and resources in accordance with community forest resource possibilities; and
- support for the Royal Government's policy on poverty alleviation.

This community forest zone shall have 12 community forests in which their total territorial surface is 60,477 (sixty thousand four hundred seventy seven) hectares as highlighted in the map attached (Annex 1) of this Prakas and is a closed-line system determined by master points and code numbers as defined in Annex 2 of this Prakas.

The organization and functioning of the forest communities in community forest zone as defined in this Prakas shall comply with procedures as provided for in the Law on Forestry, Sub-Decree on the Management of Forest Communities and Prakas on Instructive Principles on Forest Communities.

- ▶ Prakas N° 488 (MAFF) of November 19, 2008 on The Establishment and Management of Community Forest Zone in Banteay Meanchey Province (Ogs, Year 08, N° 88, November 30, 2008):

The Ministry of Agriculture, Forestry and Fisheries, with reference to a request of the Chief of the Forestry Administration, has decided to establish a community forest zone in Banteay Meanchey province for management in accordance with sustainable forest community standards. The zone is located in parts of Thmor Puok and Preah Net Preah Forestry Administrations of Siem Reap Forestry Administration Khan [district].

The creation of the community forest zones is for the purpose of:

- sustainable management, use, protection, maintenance, conservation and development of community forestry;

- traditional use of forest products and resources for living, customs and religious beliefs;
- attraction of forest products and resources in accordance with community forest resource possibilities; and
- support for the Royal Government's policy on poverty alleviation.

This community forest zone shall have 9 community forests in which their total territorial surface is 4,970 (four thousand nine hundred seventy) hectares as highlighted in the map attached (Annex 1) of this Prakas and is a closed-line system determined by master points and code numbers as defined in Annex 2 of this Prakas.

The organization and functioning of the forest communities in the community forest zone as defined in this Prakas shall comply with procedures as provided for in the Law on Forestry, Sub-Decree on the Management of Forest Communities and Prakas on Instructive Principles on Forest Communities.

- ▶ Prakas N° 489 (MAFF) of November 19, 2008 on The Establishment and Management of Community Forest Zone in Kampong Thom Province (Ogs, Year 08, N° 88, November 30, 2008):

The Ministry of Agriculture, Forestry and Fisheries, with reference to a request of the Chief of the Forestry Administration, has decided to establish a community forest zone in Kampong Thom province for management in accordance with sustainable forest community standards. The zone is located in parts of Kampong Thmor, Staung and Sandan Forestry Administrations of Kampong Thom Forestry Administration Khan [district].

The creation of the community forest zones is for the purpose of:

- sustainable management, use, protection, maintenance, conservation and development of community forestry;
- traditional use of forest products and resources for living, customs and religious beliefs;
- attraction of forest products and resources in accordance with community forest resource possibilities; and
- support for the Royal Government's policy on poverty alleviation.

This community forest zone shall have 48 community forests in which their total territorial surface is 40,865.91 (forty thousand eight hundred sixty five and ninety one) hectares as highlighted in the map attached (Annex 1) of this Prakas and is a closed-line system determined by master points and code numbers as defined in Annex 2 of this Prakas.

The organization and functioning of the forest communities in community forest zone as defined in this Prakas shall comply with procedures as provided for in the Law on Forestry, Sub-Decree on the Management of Forest Communities and Prakas on Instructive Principles on Forest Communities.

## INVESTMENT

- Decision N° 24 (RGC) of October 30, 2008 on The Entitlement to Signature of the Executive Committee of the Council for the Development of Cambodia (Ogs, Year 08, N° 81, November 4, 2008):

The Royal Government of Cambodia, pursuant to its requirement, has decided to provide the power of attorney for signature of the Executive Committee of the Council for the Development of Cambodia [CDC] as follows:

- H.E Keat Chhon, First Deputy Chairman shall be entitled to sign the following political letters and documents: Approval letter from the Chairman of the CDC or the Royal Government;
  - Public relations letter with chairperson or high-ranking representative of the Financing Institutes for cooperation;
  - Prakas on assigning duties for CDC civil servants from Deputy Chiefs of Departments downwards; and
  - Letter related to the work of the Rehabilitation and Development Committee for public relations with Chief of State institutions and provincial/municipal governors.
- a. H.E Cham Prasidh, Second Deputy Chairman shall be entitled to sign the following letters and documents:
- Approval letter from the Chairman of the CDC or the Royal Government for raising and asking for strategic policy on commerce, industry and private investment;
  - Approval letter from the CDC Chairman on private investment project;
  - Letter related to the work of strategic policy on commerce, industry and private investment for public relations with Chief of State institutions and provincial/municipal governors; and
  - Public relation letters dealing with a rank of Chief or high-ranking representative in the Asian frameworks.
- b. H.E Sun Chanthol, Deputy Chairman shall be entitled to sign the following letters or documents:
- Approval letter from the CDC's Chairman or the Royal Government on regular affairs in private investment sector;
  - Letter on regular affairs of the Cambodian Investment Board for public relations with the Chief of State institutions and provincial/municipal governors;
  - Letter for inviting the Chief of the Governmental institutions and provincial/municipal governors to take part in the CDC one-stop-service meeting; and

- Letter on publishing affairs and public relations with the framework of private investment for public relations with Chief of State institutions and provincial/municipal governors.
- c. H.E Kong Vibol, Deputy Chairman shall be entitled to sign the following letters and documents:
  - Letter on private investment affairs in the framework of incentives for public relations with the Chief of State institutions and provincial/municipal governors;
  - Notice or Decision on the request for investment principles of private companies after the Chairman of the CDC has made a decision on the minutes of the one-stop-service meetings;
  - Permits for incentives in the framework of enforcing Law on Investment, Law on Customs, Law on Taxation, and other relevant letters;
  - Authorizations letters for importing machineries, materials, instruments, and raw materials in the frameworks of private investment and the Rehabilitation and Development Committee, and letter for postponing import authorization.

The Secretary General of the CDC shall be entitled to sign the following letters and documents:

- Letters for deposit withdrawal of investment companies from the National Bank of Cambodia;
- Investment license;
- Letters for facilitation of internal and administrative affairs of the CDC;
- Letters for appointing officials to take part in seminars and other meetings;
- Letters related to relevant affairs of budget management of the CDC;
- Letters related to management of the Royal Government's buildings and the building premises; and
- Letters related to technical affairs for relations between the CDC and Royal Government's Ministerial/institutional representative for donors and investments.

The Secretary General of the Rehabilitation and Development Committee shall be entitled to sign the following letters:

- Letters for facilitation of internal affairs and affairs of the Rehabilitation and Development Committee;
- Letters related to technical affairs for public relations between the Rehabilitation , the Development Committee and counterparts at the Governmental Ministries/Institutions; and
- Letters related to technical affairs for public relations between the Rehabilitation, the Development Committee and donor representatives.

The Secretary General of the Cambodian Investment Board [CIB] shall be entitled to sign the following letters:

- Letters for facilitation of internal affairs and administrative affairs of the CIB;
- Letters related to technical affairs for public relations between the CIB and counterparts at the Governmental Ministries/Institutions;
- Letters related to technical affairs for public relations between the CIB and representatives of Embassies/Consulates in the Kingdom of Cambodia;
- Letters related to technical affairs for public relations between the CIB and representatives of investment companies;
- Letters for visa renewal for investors and technical staff coming to invest and work in the Kingdom of Cambodia in accordance with the approval from the CDC to be sent to the Ministry of Interior for review and approval; and
- All notice or Decisions of H.E Second Deputy Chairman in response to the direct request of investment companies (In the point of B5, Article 25 of Sub-Decree 149 dated October 3, 2008).

In case of any absence of leadership, the following leaders shall be responsible for in conformity with their rank and respective duties.

## **LABOUR & SOCIAL AFFAIRS**

- ▶ Sub-Decree N° 195 (RGC) of November 20, 2008 on Granting Normal Passport to Cambodian Laborers to Legally Work Abroad (Ogs, Year 08, N0 87, November 27, 2008):

The Royal Government of Cambodia, pursuant to its requirement, has decided to grant a normal passport to Cambodian labourers to legally work abroad, in which tax is a burden of the State.

Cambodian labourers legally working abroad under this Sub-Decree in accordance with the conditions and procedures as defined in Sub-Decree No. 57 dated July 20, 1995 on Dispatching Cambodian Workers to Work Abroad.

As for Cambodian trainees trained and working abroad in conformity with the above paraphrase, they shall receive interests as mentioned in this Sub-Decree.

Normal passports are valid for 20 working days and shall be granted to Cambodian labourers and trainees legally working abroad.

## **LAND & PROPERTY**

- ▶ Sub-Decree N° 172 (RGC) of October 10, 2008 on The Transfer of State Permanent Reserve Forestland and Granting of Social Land Concession to Soldier Families in Intervention Brigade No. 12 in Preah Vihear Province (Ogs, Year 08, N° 81, November 4, 2008):



Under this Sub-Decree, 2,074.82-hectares of permanent reserve forestland boundary in Preah Vihear province has been classified as transferred land for other developments. The location of the land has been determined in a master map attached as an annex of this Sub-Decree and its code numbers are stated in this Sub-Decree.

The transferred forestland for other developments as mentioned above shall be broken up from the State permanent reserve forestland boundary. The 2,074.82-hectares of land, the State public property, as stipulated above shall be transferred to State private property.

Mandate for the occupation of State private land shall be granted to the Ministry of Agriculture, Forestry and Fisheries for economic land concession for soldier families in Intervention Brigade No. 12 in accordance with the principles and norms as determined by the Royal Government.

- ▶ Sub-Decree N° 176 (RGC) of October 30, 2008 on The Transfer of Locations of Koh Smach and Koh Ampel (Ogs, Year 08, N° 82, November 8, 2008):

Under this Sub-Decree, locations of Koh Smach and Koh Ampel in Koh Kong province have been transferred to State private property.

The transferred land as mentioned above shall be reorganized by the Council for the Development of Cambodia, Ministry of Economy and Finance, Ministry of Land Management, Urban Planning, and Construction, Ministry of Interior, Ministry of National Defense and Koh Kong provincial hall in accordance with the Royal Government's policy.

- ▶ Sub-Decree N° 178 (RGC) of November 3, 2008 on The Transfer of State Permanent Reserve Forestland and Granting of Economic Land Concession in Stung Treng Province to the Ministry of Post and Telecommunication (Ogs, Year 08, N° 82, November 8, 2008):

Under this Sub-Decree, 20,000-square-meters (twenty thousand square meters) permanent reserve forestland in Stung Treng province has been classified as a transferred land for other developments. The land location has been determined in a master map attached to as an annex of this Sub-Decree and its code numbers are A (X: 0611957, Y: 1538753), B (X: 0612045, Y: 1538706), C(X: 0611847, Y: 1538675), and D (X: 0611759, Y: 1538721).

The transferred forestland for other developments as mentioned above shall be broken up from the State's permanent reserve forestland boundary. 20,000-square-meters (twenty thousand square meters) land, the State public property, as stipulated above shall be transferred to the State private property.

Mandate for the occupation of State private land shall be granted to the Ministry of Agriculture, Forestry and Fisheries to provide economic land concession to the Ministry of Post and Telecommunication in accordance with the principles and norms as determined by the Royal Government.

## NATURALIZATION

- ▶ Royal Decree NS/1008/1143 of October 24, 2008 on the Granting of Cambodian Nationality by Marriage to Ms. YU YUHLAING, Burmese Origin, Burmese National, Born in the Union of Myanmar (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1008/11467 of October 24, 2008 on the Granting of Cambodian Nationality by Naturalization to Mr. LEE SANG BUM, Korean Origin, Korean National, Born in Republic of Korea (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1008/11468 of October 24, 2008 on the Granting of Cambodian Nationality by Naturalization to Mr. LEE SANG KOOK, Korean Origin, Korean National, Born in Republic of Korea (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1008/1171 of October 30, 2008 on the Granting of Cambodian Nationality by Naturalization to Mr. ZANNIER SOPHIE JOSEE DANIELLE, French Korean Origin, French National, Born in Samsa Man City, Republic of France (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1108/1201 of November 4, 2008 on the Granting of Cambodian Nationality by Naturalization to Mr. KIM MAN SIK, Korean Origin, Korean National, Born in Seoul, Republic of Korea (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1108/1202 of November 4, 2008 on the Granting of Cambodian Nationality by Naturalization to Mr. JONG PUI SEN, Malaysian Origin, Malaysian National, Born in Sherawat Province, Malaysia (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).

## **PUBLIC ADMINISTRATION**

- ▶ Prakas N<sup>o</sup> 929 (MEF) of October 3, 2008 on The Organization and Functioning of the Department of Legislation, Conflict and Statistics of the General Department of Taxation (Ogs, Year 08, N<sup>o</sup> 81, November 4, 2008):

The Department of Legislation, Conflict and Statistics of the General Department of Taxation shall have roles and duties as mentioned in Sub-Decree No. 134 dated September 15, 2008 on the Promotion of the Tax Department to the General Department of Taxation under the management of the Ministry of Economy and Finance. The Department of Legislation, Conflict and Statistics shall be led by one Chief and assisted by some Deputy Chiefs if necessary.

The Department of Legislation, Conflict and Statistics shall have following four offices:

- Legislation Office;
- International Tax Office;
- Conflict Office; and
- Statistic and Registration Office.

Each Office shall be led by one Chief and assisted by some Deputy Chiefs if necessary. Duties of each office are stated in this Prakas and structure of the Department of Legislation, Conflict and Statistics is annexed in this Prakas.

- ▶ Prakas N° 930 (MEF) of October 3, 2008 on The Organization and Functioning of the Department of Service, Taxpayer, and Debt of the General Department of Taxation (Ogs, Year 08, N° 81, November 4, 2008):

The Department of Service, Taxpayer, and Debt of the General Department of Taxation shall have roles and duties as mentioned in Sub-Decree No. 134 dated September 15, 2008 on the Promotion of the Tax Department to the General Department of Taxation under the management of the Ministry of Economy and Finance. The Department of Service, Taxpayer, and Debt shall be led by one Chief and assisted by some Deputy Chiefs if necessary.

The Department of Service, Taxpayer, and Debt shall have following two offices:

- Taxpayer Service and Registration Office; and
- Tax Debt Office.

Each Office shall be led by one Chief and assisted by some Deputy Chiefs if necessary. Duties of each office are stated in this Prakas and structure of the Department of Service, Taxpayer, and Debt is an annex of this Prakas.

- ▶ Prakas N° 931 (MEF) of October 3, 2008 on The Organization and Functioning of the Department of Large Taxpayer Management of the General Department of Taxation (Ogs, Year 08, N° 81, November 4, 2008):

The Department of Large Taxpayer Management of the General Department of Taxation shall have roles and duties as mentioned in Sub-Decree No. 134 dated September 15, 2008 on the Promotion of the Tax Department to the General Department of Taxation under the management of the Ministry of Economy and Finance. The Department of Large Taxpayer Management shall be led by one Chief and assisted by some Deputy Chiefs if necessary.

The Department of Large Taxpayer Management shall be responsible for management of large taxpayers throughout the country to be under the real-regime tax collection system, tax declaration system by taxpayers on their own. Large taxpayers refer to Qualified Investment Project [QIP], foreign company branch or multinational companies, and other enterprises having regular turn over from 1,000 million riels and onwards.

The Department of Large Taxpayer Management shall have the following six offices:

- Taxpayer Service and Registration Office;
- Declaration Organization Office;
- First, Second and Third Tax Audit Offices; and
- Tax Debt Office.

Each Office shall be led by one Chief and assisted by some Deputy Chiefs if necessary. Duties of each office are stated in detail in this Prakas and the structure of the Department of Large Taxpayer Management is annexed in this Prakas.

- ▶ Prakas N° 932 (MEF) of October 3, 2008 on The Organization and Functioning of the Enterprise Audit Department of the General Department of Taxation (Ogs, Year 08, N° 82, November 8, 2008):

The Enterprise Audit Department shall have the following duties:

- To conduct general audits including full audit on all taxes and taxpayers under the real-regime tax collection system which is a system declared by taxpayers throughout the country;
- To prepare a structure for supporting priority strategic program and other goals of the national audit;
- To collect information, statistics and data of taxpayers from the central-level Departments, local entities, and other relevant institutions to determine the risk for preparing and constructing the audit program;
- To build, set priority goals and implement the audit program;
- To set goals, based on audit program and auditor division;
- To coordinate the management of information about audited enterprises with local authorities;
- To manage sensitive issues with central authorities;
- To determine problems for improving audit principle, program and system;
- To prepare monthly, quarterly, semi-annual and annual result reports on the audit program;
- To make audit plans for each dossier and for each dossier to review for issues related to those dossiers;
- To give relevant local Units written information about determining the amount of tax for taxpayers;
- To organize study programs and auditor training programs;
- To review all the audited works under the audit program to ensure quality and correction of tax determinations in accordance with the audit principles and the evaluation of auditors.

The Enterprise Audit Department shall be led by one Chief and assisted by some Deputy Chiefs if necessary. The Enterprise Audit Department shall have its six offices and its names and duties are found in this Prakas.

Audit rules and procedures which are detailed duties of the Large-Size Enterprise Audit Office, Phnom Penh Medium-Size Enterprise Audit Office, Provincial/Municipal Enterprise Audit Office, and Special and International Audit Offices shall be particularly determined by provisions of the Ministry of Economy and Finance.

- ▶ Sub-Decree N° 181 (RGC) of November 3, 2008 on Upgrading the Inspectorate to the General Inspectorate of the Ministry of Post and Telecommunication (Ogs, Year 08, N° 83, November 12, 2008):

Under this Sub-Decree, the Inspectorate of the Ministry of Post and Telecommunication [MPT] has been upgraded to the General Inspectorate of the MPT to be under the direct supervision of the MPT.

The General Inspectorate of the MPT shall have the following duties:

- To conduct regular inspection on all entities under the supervision of the MPT;
- To prepare reports on the functioning of inspected entities and to take measures to improve the functioning of the entities for the Ministry;
- To be a supporting staff of the Ministry; and
- To perform other duties as assigned by the Ministry.

The General Inspectorate shall be led by one Inspector General and assisted by some Deputy Inspectors General if necessary. Structure, organization and functioning of Offices under the General Inspectorate shall be determined by Prakas of the Ministry of Post and Telecommunication.

- ▶ Prakas N° 935 (MEF) of November 3, 2008 on The Organization and Functioning of the Inspection Department of the General Department of Taxation (Ogs, Year 08, N° 83, November 12, 2008):

The Inspection Department of the General Department of Taxation shall have duties as defined in Sub-Decree No. 134 dated September 15, 2008 on the Upgrading of the Tax Department of the Ministry of Economy and Finance [MEF] to the General Department of Taxation to be under the management of the MEF.

The Inspection Department shall be led by one Chief and assisted by some Deputy Chiefs. It shall have three Offices: (1) the First Inspection Office, (2) the Second Inspection Office, and (3) Information and Monitoring Office. The roles and duties of each Office are found in this Prakas.

- ▶ Prakas N° 936 (MEF) of November 3, 2008 on The Organization and Functioning of the Tax Branch for 7 Districts [Khan] in Phnom Penh (Ogs, Year 08, N° 83, November 12, 2008):

As provided for in Article 14 of Sub-Decree No. 134 dated September 15, 2008 on the Upgrading of the Tax Department to the General Department of Taxation to be under the management of the Ministry of Economy and Finance, Tax Branch in each Khan [district] in Phnom Penh have been formed to be under direct supervision of the General Department Taxation with the rank equal to provincial/municipal tax branch. The tax branches in Phnom Penh include:

- Khan Chamcarmon Tax Branch;
- Khan Tuol Kork Tax Branch;
- Khan 7 Makara Tax Branch;

- Khan Daun Penh Tax Branch;
- Khan Russey Keo Tax Branch;
- Khan Meanchey Tax Branch; and
- Khan Dangkor Tax Branch.

Tax Branch for each Khan [district] in Phnom Penh shall be led by one Chief with the rank equal to Deputy Chief of Department and assisted by some Deputy Chiefs if necessary.

The Tax Branch for each Khan [district] in Phnom Penh shall be responsible for the management of the real-regime medium taxpayers, a system declared by taxpayers themselves, and the estimated regime taxpayers in its territorial scope. It still maintains its four offices: (1) Registration and Taxpayer Service Office, (2) Declaration Management Office, (3) Tax Audit Office, and (4) Tax Debt Office.

## **TRANSPORTATION**

- ▶ Sub-Decree N° 180 (RGC) of November 3, 2008 on The Management of Vehicle Reparation Garages, and Vehicle Reassemble and Processing Garages (Ogs, Year 08, N° 83, November 12, 2008):

The objective of this Sub-Decree is to regulate the management and technical standards for vehicle reassembly, and processing and reparation of all garages in the Kingdom of Cambodia.

This Sub-Decree aims at:

- Reinforcing the management and upgrade of technical ability of vehicle reparation garages, and for the vehicle reassembly and processing garages to implement correct technical standards in accordance with international standards;
- Identifying local processed vehicles and imported vehicles and determining the source of the vehicles and ensuring an easy process for the granting of the vehicle cards and plate number to the owners of the vehicle;
- Taking part in maintenance and protection of the road and bridge infrastructures;
- Participating in maintenance of social order, traffic safety, and environment;
- Establishing jobs, granting technical skills and pushing for the vehicle technicians to be more innovative.

This Sub-Decree shall have as its applicable scope all types of stations of vehicle reparation garages, vehicle reassembly and processing garages in the Kingdom of Cambodia, except for agricultural machinery.

The competent authority for vehicle management, approval letter for garage business, vehicle reparation and reassemble processing technical standards,

registration of reassemble processing vehicles, penalties, transitional provision and final provisions are stated in details in this Sub-Decree.

## II. APPOINTMENTS

- ▶ Royal Decree NS/1108/1184 of November 1, 2008 on The Appointment of H.E Nou Mut as Advisor to the Ministry of Agriculture, Forestry and Fisheries with the rank equal to Under Secretary of State (Ogs, Year 08, N<sup>o</sup> 84, November 15, 2008).
- ▶ Royal Decree NS/1008/1125 of October 13, 2008 on The Appointment of H.E Lim Hor as Under Secretary of State of Land Management, Urban Planning and Construction (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1108/1190 of November 1, 2008 on The Appointment of H.E Sok Kha as Under Secretary of State of Culture and Religion (Ogs, Year 08, N<sup>o</sup> 85, November 19, 2008).
- ▶ Royal Decree NS/1108/1205 of November 4, 2008 on The Appointment of H.E Meas Bo as Under Secretary of State of Post and Telecommunication by Adding to Current Works (Ogs, Year 08, N<sup>o</sup> 86, November 23, 2008).
- ▶ Royal Decree NS/1108/1210 of November 6, 2008 on The Appointment of H.E Samrith Samorn as Okhna (Ogs, Year 08, N<sup>o</sup> 86, November 23, 2008).
- ▶ Royal Decree NS/1108/1224 of November 6, 2008 on The Appointment of Ms. Tborck Sok as Okhna (Ogs, Year 08, N<sup>o</sup> 87, November 27, 2008).
- ▶ Royal Decree NS/1108/1232 of November 15, 2008 on The Appointment of Mr. Seng Chhunleng as Okhna (Ogs, Year 08, N<sup>o</sup> 87, November 27, 2008).
- ▶ Royal Decree NS/1108/1248 of November 21, 2008 on The Appointment of H.E Kev Sopal as Under Secretary of State of Justice (Ogs, Year 08, N<sup>o</sup> 88, November 30, 2008).

## REGISTRATION

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

The purpose of these testimonials are to certify that all the following listed companies have been properly registered for a term of 99 years under Cambodian laws and recognized as legal entities starting from their registration dates onwards.

	<b>Registration</b>	
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Testimonial N°	Dates	Company's Names	Company's Address
2804	July 19, 2007	ANGKOR HOAM CO., LTD.	No. 28 Eo, Street 172, Group 18, Sangkat Chey Chumneah, Khan Daun Penh, Phnom Penh
2805	July 19, 2007	HOAM CO., LTD.	No. 28 Eo, Street 172, Group 18, Sangkat Chey Chumneah, Khan Daun Penh, Phnom Penh
2808	July 19, 2007	TILAN (CAMBODIA) Co., Ltd.	No. 10, Russian Federation Blvd, Sangkat Toeuk Thla, Khan Russey Keo, Phnom Penh
2812	July 19, 2007	SUCCESS (CAMBODIA) RESORT PTE LTD.	No. 84, Monivong Blvd, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh
2813	July 19, 2007	DAILYTRANS TOUR Co., Ltd.	No. 150 K, Street 134, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
2814	July 19, 2007	CHAN MONY TRADING Co., Ltd.	No. 138 Eo, Street 118, Sangkat Monorum, Khan 7 Makara, Phnom Penh
2816	July 19, 2007	CREATIVE GREEN DESIGN Co., Ltd.	No. 322 P, Street 271Z, Sangkat Toeuk Thla, Khan Russey Keo, Phnom Penh
2833	July 23, 2007	HANG MACYLEN Co., Ltd.	No. 9 D, Street 86, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh
2835	July 23, 2007	CAM CHIN XIN XI GROUP Co., Ltd.	No. 134, Street 13, Sangkat Phsar Kandal I, Khan Daun Penh, Phnom Penh
2836	July 23, 2007	THEANG INVEST CO., LTD.	No. 24 E2, Street 134, Sangkat Monorum, Khan 7 Makara, Phnom Penh
2838	July 23, 2007	L and K Development International Co., Ltd.	No. 0353, Group 13, Beanteay Chas Village, Slor Kram Commune, Siem Reap District, Siem Reap Province
2840	July 23, 2007	D P D LAND & CONSTRUCTION INVESTMENT Co., Ltd.	No. 9, Street 146, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh
2841	July 23, 2007	SUON HATHAHTHA CO., LTD.	No. 340, Trapeagn Chhouk Village, Sangkat Toeuk Thla, Khan Russey Keo, Phnom Penh
2842	July 23, 2007	HIGHWAY ONE Co., Ltd.	No. 103 C, Street 160, Sangkat Toeuk Laak II, Khan Tuol Kork, Phnom Penh
2858	July 24, 2007	GUAN YI Co., Ltd.	No. 101 A, Street 143, Sangkat Boeung Keng Kang III, Khan Chamkarmon, Phnom Penh
2859	July 24, 2007	CAM MANGO EXPORTS Ltd.	No. 158, Room No. 143, Sangkat Boeung Keng Kang III, Khan Chamkarmon, Phnom Penh
2862	July 24, 2007	SUEHIRO CO., LTD.	No. 58 D, Street 350, Sangkat Tuol Svay Prey I, Khan Chamkar Morn, Phnom Penh
2867	July 25, 2007	RITH ANGKOR Co., Ltd.	No. 137 Eo, Street 109 – 118, Sangkat Monorum, Khan 7 Makara, Phnom Penh
2868	July 25, 2007	Nokor – it Co., Ltd.	No. 119, Street 105, Sangkat Boeung Keng Kang II, Khan Chamkarmon, Phnom Penh
2872	July 25, 2007	TWO BIN CO., LTD.	No. S 42, Street Sielvor Golden City, Sangkat Tomnub Teouk, Khan Chamkarmon, Phnom Penh
2875	July 25, 2007	BRAND 21 Co., Ltd.	No. 9 B, Street 436, Sangkat Boeung Traback, Khan Chamkarmon, Phnom Penh
2896	July 26, 2007	QNF International Ltd.	No. 32, Street 122, Sangkat Mittapheap, Khan 7 Makara, Phnom Penh
2901	July 26, 2007	BORAT PENG IMPORT Co., Ltd.	No. 32, New Road, Sangkat Tomnub Teouk, Khan Chamkarmon, Phnom Penh



2903	July 26, 2007	UNITED INVESTMENT INTERNATIONAL GROUP CO., LTD.	No. 28 B5, Street 75, Sangkat Srah Chak, Khan Daun Penh, Phnom Penh
2906	July 27, 2007	YIEK SHIN CO., LTD.	No. S50, SILVER Street, Sangkat Tomnub Toeuk, Khan Chamkarmon, Phnom Penh
2908	July 26, 2007	SIEMREAP REAL ESTATE Co., Ltd.	Sala Kunseng Village, Svay Dangcum Commune, Siem Reap District, Siem Reap Province
2913	July 27, 2007	FULL HOUSE Co., Ltd.	National Road 1, Bavet Kandal Village, Bavet Commune, Chantrea District, Svay Rieng Province
2916	July 27, 2007	ID & C DEVELOPMENT Co., Ltd.	No. 431, Monivong Blvd, Sangkat Boeung Prapit, Khan 7 Makara, Phnom Penh
2919	July 27, 2007	ENVISAGE IT Co., Ltd.	No. 355-357, Kampuchea Krom (128) Street, Sangkat Mittapheap, Khan 7 Maraka, Phnom Penh
2979	August 2, 2007	CityStar Phnom Penh Properties Ltd.	AMANJAYA PANCAM Hotel, Preah Sisowath Street - Street 154, Sangkat Phsar Kandal I, Khan Daun Penh, Phnom Penh
2980	August 2, 2007	YOAV CHHENG Co., Ltd.	No. 143, Group 4, Prey Preign Kheang Chheing Village, Sangkat Chom Chao, Khan Dangkor, Phnom Penh
2982	August 2, 2007	C N C A INVESTMENT GROUP S E Z LTD.	No. 92 ABC, Russian Federation Blvd, Sangkat Toeuk Laak I, Khan Tuol Kork, Phnom Penh
2984	August 2, 2007	NEW RICHMOND Co., Ltd.	No. 17, Street 338, Sangkat Tuol Svay Prey II, Khan Chamkarmon, Phnom Penh
2985	August 2, 2007	STAND UP TRADING IMPORT & EXPORT Co., Ltd.	No. 130 F, Street 2004, Sangkat Kakab, Khan Dangkor, Phnom Penh
2986	August 2, 2007	CAMSAR IMPORT EXPORT & TRADING Co., Ltd.	No. 130 E, Street 2004, Sangkat Kakab, Khan Dangkor, Phnom Penh
3035	August 7, 2007	BRONZE HORSE Co., Ltd.	Sieng Nam City, Khna Village, Chreav Commune, Siem Reap District, Siem Reap Province
3037	August 7, 2007	THE COFFEE MAKER Co., Ltd.	No. 10 E1, Street 296, Sangkat Tuol Svay Prey II, Khan Chamkarmon, Phnom Penh
3040	August 7, 2007	BE & BE INTERNATIONAL Co., Ltd.	No. 4 A, Street 179, Sangkat Tomnub Toeuk, Khan Chamkarmon, Phnom Penh
3041	August 7, 2007	CREATIVE ENTERTAINMENT CO., LTD.	Phnom Penh Hotel, Fifth Floor, Room 53, Monivong Blvd, Sangkat Srah Chak, Khan Daun Phnom Penh
3042	August 7, 2007	BRIDGE CAPITAL INVESTMENT Co., Ltd.	Phnom Penh Hotel, Third Floor, Room 53, Monivong Blvd, Sangkat Srah Chak, Khan Daun Phnom Penh
3047	August 7, 2007	AMCAMVIET IMPORT EXPORT Co., Ltd.	No. 27, Street 110, Sangkat Wathphnom, Khan Daun Penh, Phnom Penh
3077	August 8, 2007	WORLD LOGIS INC	No. 59 F, Street 173, Sangkat Tuol Svay Prey I, Khan Chamkarmon, Phnom Penh
3078	August 8, 2007	ALBRIGHT Co., Ltd.	No. B2, Basak Park Borie, Preah Norodom Blvd, Sangkat Tonle Basak, Khan Chamkarmon, Phnom Penh
3080	August 8, 2007	I L REAL ESTATE CO., LTD.	No. 149, Street 134, Sangkat Veal Vong, Khan 7 Makara, Phnom Penh

3085	August 9, 2007	MUSEUM VIEW CO., LTD.	No. 361 E2E3 + 365 EoE1E2 + 367 EoE1E2 at the Corner of Street 1 and Street 178, Sangkat Chey Chumneah, Khan Daun Penh, Phnom Penh
3086	August 8, 2007	G n S Company Ltd.	No. 36 G, Tonle Mekong Street, Sangkat Chrov Chanva, Khan Russey Koe, Phnom Penh
3087	August 8, 2007	S. C. L. D. Co., Ltd.	No. . 36 G, Tonle Mekong Street, Sangkat Chrov Chanva, Khan Russey Koe, Phnom Penh
3088	August 9, 2007	CENTRAL (CAMBODIA) COOPERATION GROUP Co., Ltd.	No. 13 DEo, Street 282, Sangkat Boeung Keng Kang I, Khan Chamkarmon, Phnom Penh
3111	August 10, 2007	ANGKOR HICHEPELL Co., Ltd.	Mondol Muoy Village, Svay Dangcum Commune, Siem Reap District, Siem Reap Province
3114	August 10, 2007	KUN HONG Co., Ltd.	No. 61 A, Street 230, Sangkat Toeuk Laak III, Khan Tuol Kork, Phnom Penh
3119	August 10, 2007	CORUNDUM Co., Ltd.	IOC Building, F4 R2, No. 254, Preah Monivong Blvd, Sangkat Boeung Reang, Khan Daun Penh, Phnom Penh
3121	August 10, 2007	WKC OCEAN DEVELOPMENT Co., Ltd.	No. 59, Street 240, Sangkat Boeung Reang, Khan Daun Penh, Phnom Penh
3123	August 10, 2007	CAM DONG YOUNG Co., Ltd.	No. 59 A, Samdech Sothearos Street, Sangkat Tonle Basak, Khan Chamkarmon, Phnom Penh
3125	August 10, 2007	KLASIK EUREKA (CAMBODIA) Co., Ltd.	RM105, No. 128, Street 110, Sangkat Toeuk Laak I, Khan Tuol Kork, Phnom Penh
3128	August 10, 2007	DENG PHIROM IMPORT EXPORT Co., Ltd.	Street 2, Leu Village, Srach Russey Commune, Stung Treng District, Stung Treng Province

### *Abbreviations*

CDC	Cambodian for the Development of Cambodia
CIB	Cambodian Investment Board
Co., Ltd.	Company Limited
CoM	Council of Ministers
H.E	Excellencies
IT	information technology
K.I.P	Kampot Institute of Polytechnic
MAFF	Ministry of Agriculture Forestry and Fisheries
MEF	Ministry of Economics and Finance
MoEYS	Ministry of Education, Youth and Sport

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
MLVT	Ministry of Labour and Vocational Training
MPWT	Ministry of Public Work 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
QIP	Qualified Investment Project
RGC	Royal Government of Cambodia

***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/](http://www.bigpond.com.kh/Council_of_Jurists/)***