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REAL ESTATES

Sub-Decree No 42 (RGC) dated 03 April 2015 on Urbanization of the Capital City, Towns, and Urban Areas

The Royal Government of Cambodia has issued a Sub-Decree that elaborated in detail the technical and political process of urban planning. Main purpose of the Sub-Decree focuses on the task or management needed to develop urban area in an effective and efficient manner for balancing between economic development and environmental friendly living.

Stipulated in the Sub-decree, several requirements relating to urban planning are clearly prescribed, for example:

- The requirement of public infrastructure, the public service building, the including the green area,
- ratio of building surface to land size, Technical land allotment size,
- Building gaps to the land border,
- The limit of building height,
- The number of vehicle parking areas,
- The number of vehicle parking areas,
- Requirement of garden,
- Requirement of tree etc.

In brief, every construction either in public or private sectors has to be pursuant to the requirements mentioned in the Sub-decree; otherwise, there will be penalties which include revoking construction license, removing construction permit, suspending construction plan, reconstructing, confronting criminal charge etc.

TAXATION AND CUSTOMS

Decision No. 004 (MEF) dated 07 April 2015 on Establishment of Team of Planning on Collection of Duty Tax on Vehicle using in Cambodia but did not Complete the Obligation of Duty Tax

To establish the team for planning on collection of duty tax on vehicle using in Cambodia but did not complete this obligation.

This team composition is 1 president, 2 vice president and 14 members.

This team has obligation as below:

1. Research and prepare a proposal on planning on collection of duty tax to MEF for review and decide.
2. Set a procedure to ensure this plan is effective and efficiency.
3. Monitoring and evaluating on the implication of planning and report to MEF
4. Other duties assigned by MEF

Other provision against with this decision is abrogated.

Notification No. 3435 (GDT) dated 02 June 2015 on Invitation Enterprise to Clear Tax Liabilities

GDT would like to invite the director of enterprises which have tax liabilities with GDT to clear their tax liabilities at GDT before the end of June 2015. If you are failed to pay tax liabilities as schedule, GDT will announce your enterprise and owner name on the newspaper and take the restrict action on tax liabilities collection as Law on Taxation such as cease import-export activities,

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ABOUT US

BNG Legal is a leading law firm with offices in Phnom Penh and Yangon providing comprehensive legal services to foreign and local clients.

We differentiate ourselves by coupling a deep understanding of the local business environment with international professionalism and integrity.

We facilitate business, investment and trade between Cambodia, Myanmar and the rest of the world through innovative and cost-effective legal services.

Superior knowledge of local protocol, local procedure, and local people is necessary for any business to succeed in Cambodia, Myanmar and throughout Southeast Asia.

Conducting daily business in Cambodia and Myanmar, BNG Legal is up-to-date with the latest procedures and requirements, helping clients efficiently and successfully complete any project.

CAMBODIAN LAW BLOG

cambodianlaw.wordpress.com

BNG Legal believes expanding access to legal information is crucial to rule of law. To that end, several of our legal professionals write a blog discussing recent developments in the legal landscape.

LEGAL DATABASE

The laws and regulations in our database are based upon the Official Gazettes, law compendiums and other collections from the ministries and institutions of the Royal Government of Cambodia. These are available to the public through our partner site, www.bnglaw.net.

Sub-decree No. 40 (RGC) dated 31 March 2015 on Adjustment on Stamp Tax

A. Legal Regulations

Fiscal stamp tax used to legal regulations according to the Type and Rate as below:

No.	DESCRIPTION	NEW FISCAL STAMP TAX	OLD FISCAL STAMP TAX
1	Application form for entrance to secondary school	0 R	100 R
2	Application form for undergoing an examination to obtain a diploma	0 R	300 R
3	Application form for entrance and undergoing an exam of entrance to a faculty or a vocational training school in or out of the country	0 R	600 R
4	Application form for entrance and undergoing an exam for duty performance	0 R	1,200 R
5	Clearance certificate	0 R	1,200 R
6	Application form for undergoing an exam of driving vehicles of all kinds	0 R	2,000 R
7	Application form for bidding for forest and fishing plots	0 R	5,000 R
8	Application form for the establishment of import-export Company, hotel and foreign capital investment	0 R	5,000 R
9	Application form for doing business	0 R	2,000 R
10	Application form for providing license plate of motor vehicles of all kinds	0 R	1,500 R
11	Other application forms	0 R	1,000 R
12	All kinds of complaints	0 R	1,500 R
13	Character reference, biography, residence certificate (original or copy)	0 R	300 R/page
14	Birth certificate (original or copy)	0 R	200 R/page
15	Death certificate (original or copy)	0 R	300 R/page
16	Marriage certificate (original or copy)	0 R	1,500 R/page
17	Business company's statute (original or copy)	0 R	5,000 R
18	Tricycle registration papers	0 R	2,000 R
19	Motor tricycle registration papers	0 R	3,000 R
20	Motorcycle registration papers	0 R	2,000 R
21	Registration papers of all kinds of motor vehicles	0 R	3,000 R
22	Boat registration papers	0 R	1,000 R
23	Motorboat registration papers	0 R	3,000 R
24	Driver's license for all kinds of cars	0 R	3,000 R
25	Licenses for import-export, hotels and foreign capital investment businesses	0 R	10,000 R
26	Licenses for other businesses	0 R	5,000 R
27	Translation certificate	0 R	5,000 R

B. Tax Declarations:

Fiscal stamp tax shall be taxed according to size and surface area of papers:

NO.	TAX DECLARATION & ADDITIONAL CONDITION	TAX RATE	OLD FISCAL STAMP TAX
B 1. Advertisement written on ordinary paper 1page			
1	Surface area less than 40 square decimeters	500 R/page	500R/page
2	With foreign letters	1,500 R/page	1,500R/page
3	Surface area more than 40 square decimeters	700 R/page	700 R/page
4	With foreign letters	2,100 R/page	2,100 R/page
B 2. Advertisement written on fabric or cloth			
5	Surface area less than 40 square decimeters	700 R/page	700 R/page
6	With foreign letters	2,100 R/page	2,100 R/page
7	Surface area from 40 to 100 square decimeters (If exceeding 100 square Decimeters, shall be calculated on the surface area of letters)	1,000 R/page	1,000 R/page
8	With foreign letters	3,000 R/page	3,000 R/page
B 3. Shop signs			
9	Without any light along public road	100 R/dm ² /year	100 R/dm ² /year
10	With foreign letters (1 letter or 1dm height)	200 R/year	200 R/year
11	Without any light at street corner	150 R/dm ² /year	150 R/dm ² /year
12	With foreign letters (1 letter or 1dm height)	300 R/year	300 R/year
13	With lights along public road	200 R/dm ² /year	200 R/dm ² /year
14	With foreign letters (1 letter or 1dm height)	400 R/year	400 R/year
15	With light at street corner	250 R/dm ² /year	250 R/dm ² /year
16	With foreign letters (1 letter or 1dm height)	500 R/year	500 R/year
B 4. Sign with letters and pictures of advertisement			
17	Without any light along public road	500 R/dm ² /year	500 R/dm ² /year
18	With foreign letters (1 letter or 1dm height)	1,000 R/year	1,000 R/year
19	Without any light at street corner	700 R/dm ² /year	700 R/dm ² /year
20	With foreign letters (1 letter or 1dm height)	1,400 R/year	1,400 R/year
21	With lights along public road	700 R/dm ² /year	700 R/dm ² /year
22	With foreign letters (1 letter or 1dm height)	1,400 R/year	1,400 R/year
23	With lights at street corner	1,000 R/dm ² /year	1,000 R/dm ² /year
24	With foreign letters (1 letter or 1dm height)	2,000 R/year	2,000 R/year
25	Fixed or directly drawn and means of transport	1,500 R/dm ² /year	1,500 R/dm ² /year
26	With foreign letters (1 letter or 1dm height)	3,000 R/year	3,000 R/year

These stamp tax shall not apply for any letter of non-profit organization such as:

1. Sign for social education, protect environment, violence in family, protect forest & wild animal and traffic law education.
2. Sign of National and International Organization
3. Sign of Government Office

Sub-decree No. 76 dated 11 October 1995 is abrogated.