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## ADMINISTRATION AND PUBLIC SECTOR

### **Prakas No. 959 (MEF) dated 17 August 2015 on Establishment Project Implement Group on One National Window Service Office**

Roles and Duties of One National Window Service Office are:

- Building activity plan, preparing technical component and budget plan for development and implementing project
- Building strategic plan for development and project implement
- Building documents assuring conditions of work for recruiting technical experts or companies to consult work development and project implement
- Coordinating relations and giving recommendations to development work group and implementing automatic project of the relevant ministries and institutions for connecting to the One National Window Service Office
- Finding budget sources and technical assistances from partners for development and project implement
- Reporting development to the commission controlling One National Window Service Office
- Implementing other duties under assignment of president of the commission.

### **Decision No. 72 (RGC) dated 14 September 2015 on Inter-Ministerial Commission Establishment for 2015 Sea Festival Preparation dated 11 to 13 December 2015 at Kampot Province on the topic of Beautiful Beach Prosperous Economy**

Inter-Ministerial Commission was established to effectively and successfully lead, manage and control the process of 2015 Sea Festival which will take place from December 11 to 13, 2015.

Secretariat and Sub-Commission of Inter-Ministerial Commission was established to prepare the 2015 Sea Festival.

Roles and duties of Secretariat are:

- Helping Commission for leading, managing, controlling and coordinating with relevant institutions and entities
- Preparing technical meetings for the Inter-Ministerial Commission
- Controlling and managing financial work, income and expense for serving the process of Sea Festival preparation
- Preparing total reports of Sea Festival to government and so on.

Sub-Commission of Inter-Ministerial Commission is divided as:

1. Sub-Commission for Achievement Exhibitions and Coastal Tourism Development Project, Daytime Portable Band, Food Festival and Decoration
2. Sub-Commission for Water Sports and Sports on the Beach
3. Sub-Commission for Content Preparation and Relevant Meeting
4. Sub-Commission for Artistic Spectacle Preparation
5. Sub-Commission for Security, Public Order and Urgent Rescue.

The Inter-Ministerial Commission does not only has right to use budget of Ministry of Tourism and legal sources of budget to process its work but also to find its partners or private sectors for

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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](http://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](http://www.bnglaw.net).

supporting and sponsoring the process of Sea Festival.

## ENVIRONMENT

### **Decision No. 75 (RGC) dated 21 September 2015 on the Establishment of Inter-ministerial work group in charge of drafting environment code**

The Royal Government of Cambodia (RGC), in consideration of environmental protection and sustainable development, has taken a step to establish a work group whose main objective is to draft the environmental code. As such, the work group shall collaborate with developing partners and international entities with the purpose of integrating legal instruments, technical and scientific information in to Cambodian environment code. With Minister of Environment as president, the work group composes of other high-ranking officials from relevant ministries. Beside its main mission, the work group shall also report periodically to (RGC) on the progress of drafting the environment code.

## MINE, ENERGY & NATURAL RESOURCE

### **Sub-Decree No. 98 (RGC) dated 24 July 2015 on River Basin Management**

The Royal Government of Cambodia has issued a sub-decree for the purpose of conserving, management and developing river basin in Cambodia. The river bank refers to the water system either on the ground or under the ground.

One of the most important provisions in this Sub-Decree is the determination of area around the river basin that will be considered as State Owner Land, which cannot, needless to say, be owned by private person. For example, considered to be State Owner Land, the areas as followings:

- 100 m from the sea water
- 50m from river bank
- 30m from stream bank etc.

However, the Sub-Decree mentioned that the distance will be determined by separated legal text for urban area. In addition, it should be noticed that the distances determined in the Sub-Decree, in its Article 8, do not have the retroactive effect.

## REAL ESTATE

### **Notice No. 1402 (MLMUPC) dated 10 November 2015 on the Illegal Construction in Phnom Penh**

As construction malfeasance on public park and side walk have invoked a huge reaction from the RGC, the Minister of Land Management, Urban Planning and Construction has issue a notice to Phnom Penh Municipality to take action with construction expansion which is in violation of a public sidewalk and encroaching on public land. In addition, the Municipality was instructed to broadly educate all the residents and company to respect the construction law. The ultimate goal is that the municipality shall take all the necessary measures in order to thwart improper construction practice in Phnom Penh.

## TAXATION AND CUSTOMS

### **Notification No. 8844 (GDT) dated 30 October 2015 on the Second Delay of the Deadline to Pay the Annual Immovable Properties Tax in 2015**

The General Tax Department has delayed, for the second time, the deadline for all immovable property owners to pay their annual properties tax in 2015. The deadline was prolonged to 30 November 2015. As such the General Tax Department requests all the owners to pay the tax on time in all provincial and district tax branch or at ALCEDA Bank or Canadia Bank.

### **Prakas No. 1139 (MEF) dated 15 September 2015 on Creation and Implementation Custom Office and Excise Moeun Chey**

This Prakas is issued in order to establish and process the bureau of Customs and Excise at the international border of Moeun Chey at Prey Veng province

The duties of the bureau are the following:

- To Manage, control and collect the tax and other fee for the import-export product;
- To research, prevent and crime anti;
- To Manage and control the customs formulate of transportation and in-out passengers.

**Sub-degree No.124 (RGC) dated 14 September 2015 on “Establish the Committee of Taxation Fiscal Policy”**

The government have issued a Sub-degree regarding establish the Comity of Fiscal Policy in order to coordinate and propose any related amendment.

The Comity of Fiscal Policy has the duties as below:

- Control and approve on the draft of fiscal policy, strategic and implement the plan;
- Control, evaluate and propose any related amendment and tax rate of all kinds pursuant the policy and strategic of government and relevant commercial and tax agreement;
- Control and recommend on fiscal policy.

**Sub Decree No.125 (RGC) dated 14 September 2015 on Set up the committee for Monitoring and Evaluating Non-Taxable Income**

The objective of this Sub-Decree is to improve the effectiveness and efficiency of monitoring and evaluating the non-taxable income.

The committee is chaired by minister of Ministry of Economic and Finance. The members are the secretary of state of respective ministry and general director of relevant department in Ministry of Economic and Finance.

This Sub Decree is list down clearly the duties and responsibilities of the committee and its individual member, so that it can handle the task effectively.

General Department of Political Economic and Public Finance is appointed as committee's secretary. It main task is to coordinate all relevant ministry to implement the monitoring and evaluating the non-taxable income.

Chairman can call for meeting as schedule in quarterly, semi-annual and annual. Non-schedule meeting can be called according to the necessity.

The committee can use Ministry of Economic and Finance's Stamp for implement its tasks.

**Prakas No. 982 (MEF) dated 18 Aug 2015 on Implement Sub Decree No.40 dated 31 March 2015 on Amendment of Table of Stamp Tax Rate**

This Prakas set down the procedure for managing the collection of stamp tax, that is used on any legal documents and advertisement panel/plate. It list down various categories of advertisement panel/plate with different tax rate. The tax rate is higher, if there are foreign letter on the advertisement panel/plate.

For Business address panel/plate with letter or picture, the taxpayer has to file and pay tax at local tax branch from 01 January to 31 March or 15. If the panel/plate setup after 31 March, it is required to file and pay tax within 15 days after setting up date.

For Advertisement Panel/plate, the taxpayer has to file and pay tax at General Tax Department within 15 days after setting up date.

If the new panel/plate set up in the last 6 months of the year (from 1 July to 31 December), the tax payment shall be 50% only.

This Prakas is not applied for advertisement of not-for-profit organization.

## OUR LIBRARY

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For the benefit of our clients and the general public, we regularly publish timely and succinct guides to major topics in Cambodian law.



## TOBACCO & DRUG CONTROL

### **Prakas No. 620 (MEF) dated 27 May 2015 on the Creation of Teamwork on Taxation on Tobacco Products and Business Management on Illegal Tobacco Products**

The objective of the creation of this teamwork is to increase taxes on tobacco products in order to reduce the tobacco consumption and to suppress illegal business on tobacco products.

This Prakas mentions the composition of the teamwork on taxation on tobacco products and business management on illegal tobacco products.

The duties of the teamwork on taxation on tobacco products and business management on illegal tobacco products are as follows:

- Study and organize works related to increasing the state budget through tax increase on tobacco products and to reduce the tobacco consumption that affects the health of the population
- Experts to study and organize works related to protocol on suppression of illegal business on tobacco products
- Coordinate with international organizations in order to share good practices and to provide technical supports
- Fix the prioritized topic to discuss and organize the meeting every two months through the request of the leader of the teamwork
- Give recommendations to Ministry of Economy and Finance related to tax increase and the protocol on suppression of illegal business on tobacco products

## TRANSPORTATION

### **Instructive Circular No. 029 dated September 25, 2015 on National Police Vehicle Management**

This announcement is issued due to the use of the national police vehicle involving in the misconducts in relevance to the Law on the Land Traffic and the other laws and the use of the national police vehicle by the person who is not national police.

To guarantee the enforcement of the law, the Ministry of Interior requires the national police car owner to pay the import tax and the road tax as per provision of the Ministry of Economic and Finance. In case of the use of national police car by the person who is not national police and the use of the national car for the individual purpose, the General Department of the National Police can detain the car, withdraw identity and give the notice to the owner.

### **Notification No. 8843 (GDT) dated 30 October 2015 on Procedure of the Tax Payment on Mean of Transportation in 2015 for the New Number Vehicles or Updated information Vehicle**

The announcement is to inform to the public owning the vehicle which changes its number, information as follows type of the vehicle, machine number, its engine or its weight or seats that changes its taxation requiring paying the tax and completing the following documents such as:

- Application for updating the vehicle (available at General Department of Tax)
- Copy of the previous vehicle identity certificate
- Copy of the new vehicle identity certificate or the certificate of new vehicle technology examination
- Copy of the receipt of tax payment in 2014
- Identity card of the owner of the new vehicle

This announcement is believed to facilitate the vehicle owner to perform the obligation of the tax payment.