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CIVIL

Sub-decree No.3 dated 06 January 2016 on the Organization and Functioning of the Committee of Tax Dispute Resolution

The duties of the committee of tax dispute resolution are as follows:

- Examine, solve and decide on the complaint of the taxpayer who is not satisfied with the decision or last measure of the General Department of Taxation (GDT) related to Tax Dispute
- Examine, solve and decide on the complaint of the taxpayer who is not satisfied with the decision or last measure of the GDT related to Custom and Excise Dispute
- Examine, solve and decide on the complaint of the taxpayer who is not satisfied with the decision or last measure of the GDT related to other Tax Dispute

Members of the committee shall be invited by the president and in the case that the president is absent, the vice president needs to invite the members and lead the meeting via the procurator from the president of the committee.

The committee has right to invite relevant expert of auditing institution representing relevant private sector to give comment, if necessary. The director of the GDT and the General Department of Customs and Excise (GDCE) shall comment on the complaint of the taxpayer via the invitation of the committee.

The duties of the secretariat of the committee are as follows:

- Coordinating administrative tasks and ensure the functioning of the committee
- Registering the complaint and manage the complaint of the taxpayer
- Examining and do research on the complaint, document, information and relevant proof
- Via the invitation of the committee, working with relevant expert of ministry, auditing, representative of relevant private sector and the claimant for receiving the comment or additional proof as the basis for the report to the committee
- Raising request to solve the complaint to the director of the committee for his/her examination and decision.

The taxpayer who is not satisfied with the decision or measure issued by the GDT has right to file the complaint to the GDT within 30 working days since the date that the taxpayer receives the informative letter on the decision or measure of the GDT. And the taxpayer who is not satisfied with the decision or measure issued by the GDCE has right to file the complaint to the GDCE within 30 working days since the date that the taxpayer receives the informative letter on the decision or measure of the GDCE. The GDCE or the GDT shall examine, solve and decide or response to the complaint of the taxpayer within 60 working days maximum from the date of receiving the complaint.

Measure and procedure to solve custom and excise dispute at the level of GDCE and to solve tax dispute at the level of GDT shall be determined by Prakas of the Minister of Economy and Finance.

The taxpayer who is not satisfied with the decision or the latest measure issued by the GDCE or the GDT has right to file the complaint to the committee within 30 working days since the date that the taxpayer receives the informative letter on the decision to solve the complaint of the taxpayer or the latest measure of the GDCE or the GDT by keeping a copy for relevant GD. The taxpayer shall file the written complaint to the secretariat of the committee. The complaint shall contain information, objective and reason as follows:

- Name, address and Taxpayer Identification Number
- Detail information of decision or measure that is objective of the complaint
- Reason of the complaint
- Legal basis of the complaint
- Date and signature of the taxpayer or his/her representative
- Document, information, legal deed and necessary proof that is the basis of the complaint
- Document, information, legal deed and other proof relevant to the complaint, via the determination of the committee

The template of the complaint shall be determined by the Minister of Economy and Finance. In the case that the complaint does not fulfill the above conditions, the secretariat of the committee shall request to the claimant to fulfill the missing conditions. The committee can issue a decision refusing

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the complaint in the case that the above conditions to the complaint are not fulfilled. After receiving the complaint, the secretariat examines researches and prepares report on the complaint to the committee.

The tax dispute could be through the reconciliation as follows:

- At the level of GDCE or GDT, the reconciliation shall be done by the general director of the relevant GD
- At the level of the committee, the reconciliation shall be done by the president of the committee

The reconciliation shall be done within 30 working days maximum from the date of receiving the complaint or within the reasonable time depending on size and type of the complaint. To solve the dispute, the committee shall examine both the fact and the law. The committee shall examine and decide to solve the complaint within 60 working days maximum from the date of receiving the complaint or within reasonable period depending on size and type of the complaint.

The taxpayer can also file the complaint to court within 30 working days from the date of receiving the informative letter on the decision of the committee in accordance with the present law. The complaint of the taxpayer to court does not suspend the execution of the decision of the committee. The committee shall designate its representative for the court proceeding, under the supervision and coordination of the Department of Legal Affairs of the MEF.

INDUSTRY AND HANDICRAFT

Notification No. 17 dated 6 February 2016 on Urgent Termination of all the Infringement of the Copyrights and Related Rights on the Literary, Art and Musical Domain having no Heir or Will

Reference to the Law on the Copyrights and Related Rights dated March 5, 2003, the Ministry of Culture and Fine Arts issues the Notification to the public due to the current situation that the owners of some production and workers both in and outside the country are reproduced and broadcast for the purpose of commerce on works which have no will or heir without the consent of the Ministry. The Ministry notices that the works are being derivative which infringe both economic and moral rights of the authors.

Thus the public which infringes the copyrights and related rights as stated above must stop the act of infringement. The Ministry will take the action in accordance to law in case of infringement.

JUDICIAL AND ADR

Notification of The Bar Association in Cambodia, dated March 18, 2016

Informing that working as Attorney at law without registration is considered illegal; therefore, fellow members have to register at office of the Bar Association.

LABOR AND SOCIAL AFFAIRS

Sub decree No. 01 dated 06 January 2016 on NSSF about Health Care Scheme related to People under Labor Law

The objective of this sub decree is to provide the member of NSSF the healthcare scheme such as disease prevention, treatment and care and daily allowance during the work suspension due to the disease treatment or any accident besides work accident and maternity leave.

NSSF is the only institution competent for health care scheme related to people under labor law.

The disease treatment and care shall be provided by health centers that are recognized by the Ministry of Health having the agreement with NSSF. The quality of service of health center shall be under control and be observed by the medical commission of NSSF.

PUBLIC LAW

Decision No. 03 (GOV) dated January 8th, 2016 on Guidelines on the Organization and Functioning of the Joint Technical Working Group

This Decision aim to implement the decision on the Organization and Functioning of the Joint Technical Working Group, improve the effectiveness work and leadership of government and enhance the partnership between the government and other development actors. This Working Group is the mechanism to coordinate, discuss, and support for implementing the development plan and strategy for all domains. It works under the control of each ministry.

This decision is implemented from the date of signature

Decision No. 02 (GOV) dated January 6th, 2016 on the Deletion of Driving License “K 1”

This Sub-decree has purpose to delete the driving license for all motorcycles which have the machine code number under 125 CC. Minister of Ministry of Interior is the one who has competence to amend all related laws and regulations and submit it to the legislation Institute for review and adopting.

Ministry of Interior and Ministry of Public Work and Transport are the institutions which have competence to publish and teach on Traffic Law to the public through TV, Radio and Billboard Image.

Sub-decree No. 26, 10th February 2016, on Management and Using the Official by Contract

The main objectives of the sub-decree to promote the management and using the official by contract which work under ministries, national institution and at sub-national level authority. This main objective is about preparing the plan, principal, condition, salary, responsible, observation, evaluation and using the official of contract.

73 positions have been created for official by contract.

To be an official by the contract, the candidate has to complete the conditions as the following:

- At least 18 years old;
- At least working with 3 month contract in minimum and 12 months in maximum; it is possible to renewal;
- The official benefit on right on public holiday the same as other formal official;
- Each official must pay the salary by Bank account which organizes by relevant institute and ministries.

Circular No. 02 dated 02 March 2016 on the Clearance of the Mines and the Explosive Substances along the Border from the War

As the member of the Ottawa Convention and for the advantages of the local people in the area, the government set out the methods to eliminate the mines and explosive substances as follows:

- The National Border Affair Committee must provide the mine authority a copy of the map which is officially recognized by the relevant states for the review of the area that is affected by the mine and explosive substances after the war.
- The Cambodian Mine Action and Victim Assistance Authority must cooperate with the National Border Affair Committee to check the affecting area along the border.
- Prior to the clearance of the mine and the explosive substances, there must be the permission from The National Border Affair Committee via The Cambodian Mine Action and Victim Assistance Authority.
- Sub National Level Administration has the obligation to prevent the clearance of the mine and explosive substances from the war that both parties are yet to agree along the border and without the permission of the relevant institutes.

TAXATION AND CUSTOMS

Notification No. 1769 Dated 2/2/16 on Form for Monthly Tax Return of Small Enterprise

Following to the article 11 of financial management law 2016, Prakas 1820 dated 25/12/15: GDT to inform the small enterprise to follow the form attached for filing monthly tax return:

- The deadline for filing monthly tax return is on 20th of the following month
- Form # TRS 01, called: Tax declaration form for small enterprise. All taxable information is summary in one page with explanation at the back.
- The form can be downloaded from www.tax.gov.kh

In addition to above, all branch managers has to review the list of lump sum tax payer for transfer to small tax payer as per the level of turnover specified in the Prakas 1819 dated 25/12/15. The real regime tax payer shall be kept in the list temporary waiting for reviewing the level of turnover next time. The large tax payer is keeping unchanged under large taxpayer department.

Notification No. 2434 Dated 15th February 2016 on Extension the Deadline for Filing the Monthly Tax Return of January 2016

GDT is implementing the computerizing system for tax payment receipt. Some tax payer has difficulties to implement this new system due to lack of knowledge of the system, has not been update corporate information with GDT, has not inform GDT for change of business address etc., In order to facilitate the tax payment and also allow tax payer to change its business address with the new system, GTD decide to extend the deadline from 15th to 19th of January 2016.

Notification # 2200 Dated 09th February 2016 on the Setting Fee for Printing Patent and Setting Fee for Issuing Tax Payment Receipt/Single Invoice at the Bank.

In the effort to provide the efficient service to tax payer, GTD is pleased to inform tax payer to pay and file patent at:

- GDT or local tax branch: for issuing tax payment receipt/single invoice and print patent (color) at free of charge.
- If taxpayer prefer to make the tax payment with ACLEDA or CANADIA bank, the bank will charge the following fee:
 - o Printing patent (color): KHR 4,000, implementing from March 2016
 - o Issuing tax payment receipt/single invoice: KHR 2,000 (including the filling of taxpayer information in GDT's website)
 - o If taxpayer fill the information in GDT's website by themselves and print barcode to show up at the bank for payment, the issuing of tax payment receipt/single invoice is free of charge.

Notification of Ministry of Economy and Finance No. 4227, dated March 22, 2016 on Execution of Modification of Specific Tax Rate on some Domestic Goods

- o 30% on Beers (all kinds)
- o 35% on Alcohol (all kinds)
- o 20% on Cigarette (all kinds)