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LABOR AND SOCIAL AFFAIRS

Notification No. 078/16 of MLVT dated 29 March 2016

Ministry of Labor and Vocational Training notifies chairman, director, entrepreneur, industrial and private company to cooperate with Employment Market Department expert officer and vocational training institute as following;

- Distribute of vocational training at enterprise, industrial and private company.
- Do a survey of expert demanding at enterprise, industrial and private company.
- Location explore for participant, student for intern
- Fortify and extend as a partner in public and private sector on educational and professionalism

Notification No 059 of MLVT dated 17 March 2016

In reference to the notification of the Ministry of Water Resources and Meteorology on the hot weather and the small amount of rain, MLVT would like to advise the owner and director of enterprise/ establishment especially garment, footwear factories to execute the following measures:

1. To regularly control the air system at least one hour before workers start work in accordance with Prakas No125 on the air exit and entry and clean in work place
2. To have tools to measure the temperature at the work place to facilitate the control of heat
3. To arrange tools for not overshadowing the air exit and entry
4. To open the window, door or add the fans when it is hot
5. To water the roof of the production building at least twice a day or add nets on the roof of the production building in order to reduce heat
6. To provide enough clean drink water to workers in accordance with Prakas No 054 on the contribution of the clean drink
7. To regularly control the Fire Protection Systems and other equipment to make sure that those equipment work and under the advice of the Labor Inspector
8. To organize the exit plan, the signal and the training to the worker in accordance with Prakas No 176 on the education on hygiene and security to worker, steward and union
9. To control fire system for enterprise/establishment that uses the chemical substance easy for inflammation and put those substance far away from the production building

PUBLIC LAW

Decision No.22 of RGC dated on 10 March 2016 on Registration Tax exemption on Transfer of Ownership on Moto Bikes, all type of Tricycles, Tractor and all type of Water Transport which its power is 150cc.

With this decision, the government has authorized the exemption on Registration Tax of transfer of ownership on Moto bikes, all type of tricycles, tractor and all type of water transport which its power is up to 150cc. In addition, this decision hasn't the retroactivity on the fee that was already paid.

TAXATION AND CUSTOMS

Prakas No. 495 dated 06 April 2016 on the Value Added Tax for Supplying Agriculture Unprocessed Product.

This Prakas followed from Sub Decree # 55 dated 30 March 2016 and # 114 dated 24 December 1999. Its purpose is to set the mechanism to collect the VAT on supplying agriculture unprocessed product. It is also aimed to exempt the VAT for those product especially seed and rice to all taxpayer in Cambodia. Unprocessed product refers to plantation output that has not been processed into other products. VAT tax credit is not allowed for the company having this tax exempt on its supplying of agriculture unprocessed product.

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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.

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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.

Prakas No. 496 on Tax Registration dated April 6, 2016

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.