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Banking, Finance, and Capital Markets

Circular No.04 (RGC) dated 09 June 2016 on The Preparation of the 2017 Draft Law for Financial Management

Circular No.04 determines the principles, rules, framework, and technicalities concerning financial planning, for revenue and expenditure, in the public sector. The various sectors in the table below generate the majority of State revenue:

-Fiscal Revenue

Sector	Revenue		
General Department of Customs and Excise	Customs revenue	Foreign Company Business Tax	
General Department of Taxation	Direct Tax	Indirect Tax (VAT)	
Other Current Inventory	VAT on Casinos, lotteries, and other gambling entities	Licensing Income	Management and Export Visa Fees

- Non Fiscal Revenue:

Sector		
Fishery concessions	Immoveable property leasing	Product quality control income
Forestry concessions	Civil Airline revenue	Fruit of globalization and sale of immoveable property
Company provisions	Airline operations income	Casino debt obligation
Revenue from state companies	Post and Telecoms	Lottery debt obligation
Petroleum and Mines taxable income	Embassy fees	Licensing income
Management fees	Export Visa fees and other	

- Capital Revenue:

Domestic Revenue	International Aid: Budget support funds and foreign funding
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Current Administrative Expenditure:

- Expenditure by major sector:

- * General Administrative Expenses
- * National Defense; Security and Public Order
- * Social Affairs Expenditure
- * Economy Sector
- * Non deductible expenses: Road maintenance Funds; interest payments; project implementation expenses; public charities administration; VAT refunds; reserve expenses.

- Capital Expenditure:

- * Public investment funds: Investment projects; Investment budget; Budget support funds
- * Loan repayments
- * Public investment by foreign funding
- * Investment saving funds

A No 65, St 111
 PO Box 172
 Phnom Penh
 Cambodia
 T +855 23 217 510
 +855 23 967 450
 F +855 23 212 840
 E cambodia@bnglegal.com
 W www.bnglegal.com

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.

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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.

Immigration

Sub decree No. 123 (RGC) dated 10 June 2016 on the formalities for non-immigrant foreigners to enter, exit and stay in Cambodia

Non-immigrant foreigners with the intention of entering into Cambodia shall apply for an entry visa at one of the following places:

- Embassy, consulate, or honorary Cambodian consul abroad
- International gateway
- Electronic visa website for tourist visas

To apply for entry visa at in one of these locations, a foreign applicant is required to:

- Fill out an entry visa application form,
- Present passport or other equivalent document with least 6 months validity,
- Provide one 4x6 I.D. photograph

A foreign citizen who is on a parent or guardian's passport may complete procedures, together with his/her parent or guardian, but will be required to pay the same amount of fee, as someone using a separate passport.

The fee payable is determined in article 16 of this sub decree. Fees are non - refundable, even if the entry visa application is rejected. To apply for a type K visa, the applicant shall enclose relevant documents proving that the applicant is of Khmer nationality since birth.

To apply online, for a tourist entry visa, foreign nationals are required to:

- Use the electronic visa website determined by MFAIC
- Complete the entry visa application form and possess a passport with at least 6 months validity
- Pay the visa fee by credit card

When completing visa application procedures, any foreign child on a parent or guardian's passport is required to pay the same amount of fees, as one applying with a separate passport.

The fee for this type of online visa may be refunded, in the case where the immigration authorities, at an international gateway, do not allow the applicant to enter into Cambodia, due to a technical fault in the electronic visa system, or because of insufficient information.

If applying for an exit visa, foreigners are required to:

- Complete an exit visa application form
- Present a passport or other equivalent document
- Provide two 4x6 I.D. photographs
- Provide evidence of reported passport loss or damage issued by the competent authorities
- A country that has diplomatic relations with Cambodia, but does not have a presence in Cambodia, is allowed to send a new passport, or other equivalent document, to MoI, or through diplomatic channels if applicable, so that their citizen, can apply for an exit visa.
- Provide a copy of the decision to release the applicant from jail, if applicable
- Provide a birth certificate, or other equivalent document, for a child that was born in Cambodia
- Pay the fee as determined in article 16 of this sub-decree. The fee for this kind of visa is not refunded in cases where the visa has expired.

This sub decree also mentions the type and validity of visas, duration of stay in Cambodia, required visa fee, authorization or rejection of entry and exit visa, the prohibition of entry, exit and temporary stay.

Inter-Ministerial Prakas of MOI and MLVT No. 3696 dated 23 March 2015 on the procedure and formalities required to issue travel letter allowing Cambodian employees to work abroad

The objective of this Prakas is to determine the procedures and formalities to issue withdraw or reject travel letters allowing Cambodian employees to work in foreign country.

A Cambodian employee officially working in a foreign country denotes an employee possessing an employment contract, recognized from the Ministry of Labor and Vocational Training (MLVT), in accordance with current laws.

MLVT delegates powers to the general department of Labor to:

- Issue documents certifying Cambodian employees who works in foreign country

- Issue cards for Cambodians to work in foreign country,
- Prepare documents to request a travel letter for Cambodian employees to work in a foreign country. This requires reception of documents, within 2 working days at the latest, from a private selection agent or from the employee, before forwarding to the General Department of Identification (ID) of the Ministry of Interior (MoI),
- Draw the General Department of I's attention to the withdrawal or application refusal of a Cambodian employee's travel letter to work abroad, in cases where the use of the document is contrary to its objective, or involves fraud, or loss.

MOI delegates powers to the General Department of ID to:

- Examine and take decisions on the issuing of a travel letter for Cambodian employees to work abroad, following a request from the General Department of Labour
- Issue travel letters for Cambodian employees to work abroad, within 15 working days, after completion of the application at the department of passports of the General Department of ID
- Withdraw or refuse to issue a Cambodian employee's travel letter to work abroad, in cases where the use of the document is contrary to its objective, or involves fraud, or loss.

A Cambodian employee whose name appears in the document requesting a travel letter to work in foreign country shall:

- Fill out the application form, providing an i.d. photo, thumbprints, signature, height and any distinguishing marks
- Attach original documents or a true copy of the original:
 - Cambodian ID card or birth certificate
 - Residence book, family book or, document certifying identification issued by a competent authority

Prakas No.6375 dated 29 July 2015 on the procedures and conditions when requesting, providing, or using Cambodian ID cards

This Prakas specifies the procedures and conditions for people requesting, providing, or using Cambodia ID cards, in order to ensure implementation of rights, obligations, and advantages as determined by the law.

The Ministry of Interior gives competence to the General Department of Identification to direct, promote, guide, and facilitate the work concerning the issue of ID cards.

The issuing of a Cambodian ID card takes 30 working days from the date of completing ID card application formalities.

Every Cambodian citizen, 15 years old or over, is required to apply for their Cambodian ID at the permanent inspection of police in their Sangkat/Commune.

They need to provide:

- Birth certificate or old ID card
- Royal decree granting citizenship
- Court judgment acknowledging one's birth to either a Cambodian father or mother
- A document proving that one's birth to either a Cambodian father or mother
- Family or residential book
- A completed application form with ID card attached with the above required documents

A Cambodian ID card will not be issued to anyone who:

- Is entering monkhood
- Is under the enforcement of a court judgment
- Attends a rehabilitation center
- Cannot produce sufficient supporting documents to claim they have Khmer citizenship.

Cambodian ID cards are valid for 10 years.

Within 90 days, prior to the expiry date, the card owner should request the issuing of a new one. This request will follow the same path as the initial ID card application process.

Prakas No. 065 of MOI dated 13 January 2016 on the Modification of Article 3 of Prakas No. 6375 dated 29 July 2015 on the procedure, condition to apply, to grant and to use Khmer ID

Article 3 of Prakas No. 065: Cambodian citizens, of both sexes, aged 15 or above, shall apply for a

Cambodian ID card, at the office of the permanent inspection of police, in their Sangkat/Commune.

The applicant must be present in person and shall provide:

- Birth certificate or old ID card, or
- Royal decree granting Khmer citizenship, or
- Final court decision mentioning that the applicant was born with a Cambodian father or mother, or
- Document or proof that the applicant was born with a Cambodian father or mother, and
- Residence book or family book.

Should the applicant not have a residence or family book, a document, established by another authority, certifying the residence of the applicant, is required, and

- Application form with thumbprint, photograph and signature,
- Payment of the ID card fee (The fee is determined in the MOI -MEF inter-ministerial Prakas, and an official receipt provided),
- The official receipt when picking up the Cambodian ID card

Cambodian ID is not provided to persons who are:

Persons entering into monkhood

- Under the enforcement of a court decision
- Have mental problems
- In a rehabilitation center
- Without sufficient official documents to prove that the applicant is Khmer.

Land and Concession

Sub decree No 121 dated 9 June, 2016 on the amendment of articles 9 and 13 of the sub decree No 48 dated 31 of May 2002 on Sporadic Land Registration

The Sub Decree made the following amendments to articles 9 and 13 on sporadic land registration:

- Revised article 9 requires district and commune Chiefs to issue a notification on the date of demarcation to all applicants and to put this notice on public display at least 7 days prior to the day of boundary determination.
- After verification and clarification from the technical team, the district and commune administrative officials are required to sign off on the land collection data and forms.
- Adjudicative documents such as the map of the land parcels, the location, and list of the names of the owners, are required to be checked and put on display for a minimum of 15 days. A copy of these documents shall be displayed in the Sangkat or commune where the parcel of land is located.

Sub-decree No. 120 dated 08 June 2016 on the establishment of a social land concession department under the General Department of Housing of the Ministry of Land Management, Urban Planning and Construction

The Department assumes the following roles and duties:

- Produce an action plan for the Social Land Concession Committee
- Cooperate with Land Management committees, in the cities and provinces, in order to identify land for Social Land Concession
- Manage a national work group to prepare the parceled and occupied Land Plan
- Examine progress in carrying out Social Land Concession workings
- Cooperate with relevant parties in order to collect or compile data on SLC operations
- Prepare the SLC's national program
- Promote and evaluate the SLC program and submit an outcomes report to the National Committee
- Arrange and coordinate National Committee meetings
- Draw up the department budget plan
- Carry out any other duties assigned by the General Department.