

## Table of Contents

- Tax & Customs
- Real Estate
- Investment
- Intellectual Property
- Public Law

## Tax & Customs

### **Prakas No. 875 on the Creation of a Technical Working Group to facilitate procedures for recording non-tax revenue**

This Prakas aims to set out the organization and mechanisms of the technical working group in order to facilitate procedures for recording non-tax revenue in the Ministry of Economics and Finance.

The purpose of this Prakas is to :

- Record non-tax revenue quickly and promptly
- Ensure efficiency of information exchange concerning payment of non-tax-revenue, to the Ministry of Economics and Finance
- Help prepare and implement annual budget plans for the Ministry and Institutions
- Guarantee accuracy of figures between recorded and actual payments.

Functions and duties of the technical working group are outlined below:

- Investigate any discrepancies between recorded and actual payment figures.
- Improve the temporary match between non-revenue income tax and tax which is transferred monthly or annually to the national budget of the Ministry or Institutions
- Study procedures for enhancing income recording as well as the use of a logic information system
- Investigate mechanism for reporting non-revenue income promptly and efficiently
- Cooperate with representative of the Ministry and relevant units to collect non tax revenue, in order to exchange information by information science system on the income management of non-tax revenue
- Investigate procedures for recording income budget expenditure, and for non tax revenue, through Ministry and institution receipts.
- Investigate the required procedures for recording non-tax revenue through a scanning system.

## Real Estate

### **Sub-Decree no 165 on the creation of Sangkat Koh Rong Sonlem, and Krong Preah Sihanouk, in Preah Sihanouk Province**

Sangkat Koh Rong Sonleum, Krong Preah Sihanouk, in Preah Sihanouk Province, was created by the separation of two villages, Koh Torch and Koh Rong Sonleum, in Sangkat Koh Rong Sonleum.

As a result, Sangkat Koh Rong Sonleum is made up of two villages, Koh Toch Village and Koh Rong Sonleum Village, with its council located in Koh Toch Village.

## Investment

### **Decision no 89 on the creation of a Special Economic Zone administered by Carry World Bridge Logistics**

The Special Economic Zone Area administered by Carry World Bridge Logistics, is located in an area which includes Domnak Sangke Village, Prek Rortaing Village, Sanglat Prek Kompis, Khan Dangkou, and a Phnom Penh city suburb.

The Cambodia Special Economic Zone Committee members are composed of representatives from the Ministry of Commerce, General Department of Customs and Excise Cambodia, General Department of Inspection of Import-Export Commodities and Repression of Fraud, Ministry of Labor and Vocational Training, and Phnom Penh Municipality.

## 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).

Administration of the special economic zone involves the following duties:

- to control, based on respective competencies:
  - the entry and exit of goods, means of transport and people into and from the zone;
  - process custom formalities for import-export of goods and
  - facilitate administrative formalities with the line ministries or institutions of the Royal Government of Cambodia for the functioning of the zone;
- Implement customs inspection of import-export commodities, and facilitate the administration procedures of the zone with the competent ministry or government institutions
- to manage the implementation of Zone developer and Zone investor projects, in compliance with prescribed principles
- To examine investment proposals, award incentives, issue permits, licenses, and certificates of origin for Zone investors.
- to control the activities in the zone according to its respective competencies;
- to cooperate with the Zone Developer to address issues under its jurisdiction;
- to facilitate all relevant formalities in a prompt and efficient manner;
- to submit monthly, quarterly, and annual reports on zone activities to the relevant Ministries or institutions, the Cambodian Special Economic Zones Board, and the Provincial or Municipal Investment Sub-Committee
- to perform other necessary tasks, coordinating and addressing requests of Zone investors, in regards to Ministries or institutions of the Royal Government..

## Intellectual Property

### **Sub-Decree N° 160 on the set up and operations of an inspection committee for Cambodian HALAL products**

The committee shall be responsible for managing, inspecting and issuing technical standard certificates for Cambodian HALAL products. The overall objective is to raise technical and hygiene standards, and the level of trust of Muslims in Cambodian HALAL products, in order to supply both local and international markets.

The committee shall have the role and responsibility as follows:

- Research, prepare and legalize all documents on Cambodia HALAL products and their development
- Systematic management of HALAL products especially focusing on inspecting import-export of HALAL items
- Issue certification, facilitate public and private relations, and advise government on all issues related to HALAL products.

The committee will have its own specialized team for technical issues, inspection, services, and the production and packaging of the Cambodian HALAL Product.

Persons, who wish to have HALAL (either in English or in Arabic) as trademark, must file a request with the Ministry of Commerce. Any activity concerning the servicing, producing, or packaging of products with a HALAL trademark, without certification, with the intention of doing business or not, is prohibited.

Any person having a certified HALAL standard for a product from another country must first file a request to the Ministry of Commerce in Cambodia for a standard certificate. Producing, or packaging HALAL trademark products without certification from Cambodia will be prohibited, even with appropriate certification from another country.

After filing for certification, a specialized team will carry out an inspection at the production or packaging sites, raw material warehouses, and on the production lines.

Once it has satisfied the required standards, a certificate will be issued within 3 months.

After discussions with a team of specialists, the Ministry of Commerce will provide the technical standards for evaluation and assign a duration for the certificate .

The Ministries of Commerce and Economics and Finance will determine the applicable fee to cover filing applications, issuing a certificate, and administrative charges for Cambodian HALAL products.

The HALAL Certification Body has the right to command officers and specialists from the

## 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).

MOC, to inspect the servicing, production, and the premises for any technical transgression. Should any flaws be found, the Certification Body will either seek corrective action, issue a revocation order, or apply a temporary, or permanent, ban on issuing a Cambodian production certificate.

This Certification Body also works alongside CAMCAMTROL for the control of HALAL products, ranging from usage of certification to public distribution.

The HALAL Certification Body shall receive funding from the government, but they may also raise funds from any other source.

Punishment under this law includes written warnings, temporary banning, issuing of a revocation certificate for Cambodian HALAL products, or a permanent ban.

Any act of servicing, producing, and packaging of HALAL product without certification will be punished by a maximum of 4 million riels. Punishment will be doubled if it is violated again within a 2 year period.

## Public Law

### Joint Prakas No. 863 on the sale of registration numbers for private cars and small vehicles

The municipal and provincial Public Works and Transport (PWT) departments collect income from the sale of registration numbers for private cars and small vehicles for the benefit of the national budget.

This joint Prakas defines the following 7 terms:

- Vehicle registration numbers, or simply registration numbers, refers to the issuing of number plates and vehicle registration cards for private cars and small vehicles.
- A series of registration number refers to a set of registration numbers, arranged in numerical and alphabetical order, using the Latin alphabet.
- Special numbers refers to novelty license plates, made up of unusual characters, that are popular and in high demand.
- Simple numbers refers to those vehicle registration numbers in a series, excluding special numbers.
- Skip-series registration numbers refers to special and simple numbers that are in the next series of current registration numbers.
- Registration numbers of a current series are determined by the PWT department.
- An installed plate numbers refer to the mounting of a plate number to the vehicle, with nut and bolt, once the vehicle owner has completed the registration application forms.

Sales of vehicle registration numbers are divided into the following 3 regions:

- Region 1: Vehicle registration numbers at the PWT offices in Phnom Penh
- Region 2: Vehicle registration numbers at the PWT department offices in Kandal province, Kampong Cham Province, Battambang Province, Siem Reap Province, Preah Sihanouk Province, and Tbong Khmum Province
- Region 3: Vehicle registration numbers at the PWT department offices in Prey Veng province, Kompong Thom Province, Takeo Province, Svay Reang Province, Pursat Province, Kampong Chhnang Province, Kampot Province, Koh Kong Province, Koh Kong Province, Preah Vihear Province, Kratie Province, Rattanakiri Province, Mondulakiri Province, Banteay Meanchey Province, Steung Treng Province, Oddor Meanchey Province, Pailin Province, and Kep Province.

The cost of vehicle registration numbers depends on the category of special numbers, the registration number of the skip series, as well as the different rates for each region.

The sale, purchase and registration of special and skip series numbers adhere to the following conditions:

- The MPWT sets the precise location and instructs its officials to provide service to clients in a timely manner.
- The auction of special and skip series numbers may be carried out at the DPWT's capital or provincial offices, or a set location as determined by the DPWT.
- The purchaser of a special or skip series number must present an original Cambodian identity card or similar document, provide a telephone number, and pay the required purchase amount.
- In case of delay or failure to register during those 30 days, the owner faces confiscation

## 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).

of the registration, without compensation, and the MPWT shall auction those numbers again.

- Before issuing an ownership title of a vehicle, information, such as name, sex, age, and permanent address is verified against the Cambodian identity card of the client. This is kept at the offices of the Department of Public Works and Transport in the Capital or Provinces when selling-buying vehicle registration numbers.

- The plate number will be made available no later than 1 hour after the vehicle owner has completed the appropriate registration forms, and attached the required documents.

### **Joint-Prakas No. 864 on Revenue from vehicle registration numbers sales**

The director of the General Department of the Ministry of Public Works and Transport (MPWT) is responsible for the management of revenue collected from the sale of vehicle registration numbers.

Following this joint-Prakas, income collected from vehicle registration shall be managed according to the following procedures:

a. Depending on trimestrial income results the General Department of Transport shall request policy guidelines from The Ministry of Economics and Finance on budget implementation as below:

- Contributions to the poverty reduction fund (60% of total collected income)
- Motivation payments provided to officials and all staff working in this or related areas
- Payments to assist in improving revenue collection
- Revenue transfers to the state budget

b. On receiving policy guidelines from the Ministry of Economics and Finance, the General Department of Transport shall implement budget expenditure in a proper manner, and submit an operations report to The Minister of Ministry of Economics and Finance, attaching the relevant expenditure vouchers.

c. At the end of every fiscal year, the General Department of Transport shall submit its operations and income-expenditure report to the Ministry of Economics and Finance

### **Decision No.84 on the Organization of a Cambodian Working Group to Fight Human Trafficking in the Greater Mekong Sub region**

The Cambodian working group to fight against human trafficking in the Greater Mekong Sub-region is called the Cambodian COMMIT Taskforce. This taskforce, with its permanent secretariat under the Ministry of Woman Affaires, has been assigned the following duties:

- Cooperate with national committees, working groups belonging to the Ministry, and other anti human trafficking institutions
- Cooperate actively and efficiently with country members of COMMIT in the greater Mekong sub-region
- Participate in the United Nations Activity Project and with other national-international organizations at the regional level and put into place an action plan for COMMIT Cambodia
- Arrange human resource development training on strategies to fight against human trafficking and help victims
- Carry out research and information campaigns.
- Arrange and encourage memorandums of understanding, or bilateral and multilateral agreements, in the fight against human trafficking in the greater Mekong sub-region
- Expand regional cooperation and strengthen partnership with the private sector and other development partners.
- Provide an annual action report for COMMIT Cambodia, and draw up guidelines for the government to show the direction to take, in implementing ways to fight against human trafficking
- Every 3 years, follow up the implementation of memorandums of understanding or bilateral and multilateral agreements, on cooperation activities in the fight against human trafficking and submit a report to the government
- Participate in regional and international meetings with relevant partners
- Implement any others duties following directives from the government