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## Labor Law

### **Royal Decree No. 1116/1044 on the Establishment of the National Committee in prohibition of Child Labour, dated November 17, 2017**

This Royal Decree establishes a National Committee in prohibition of Child Labour. This committee coordinates information and provides advice to the government and recommends immediate action for the elimination of the worst forms of child labor exploitation. The Committee will perform specific duties as stated below:

- Promote the implementation of policies, national action plans and all standards related to the elimination of the worst forms of child labor
- Promote the implementation of Labour Laws and Regulations related to the elimination of the worst forms of child labor
- Conduct monitoring and evaluation of the implementation of the Convention No. 182 of the International Labour Organization
- Monitor the implementation of the UN Convention on the Rights of the Child, in collaboration with the Cambodia National Council for Children
- Arrange recognition activities and ceremonies for the World Day Against Child Labour on 12th June
- Develop policies, plans, programs and other activities which aims to eliminate the worst forms of child labor

This Committee is assisted by the Department of Child Labor within the Ministry of Labour and Vocational Training.

## Finance

### **Royal Kram, dated 23 November 2016, adopting the “Protocol to Implement the Sixth Package of Commitments on Financial Services under the ASEAN Framework Agreement on Services” (AFAS)**

Under this Protocol, member states who are members of The World Trade Organization (WTO) must continue to extend their specific commitments under the General Agreement on Trade in Services (GATS) to other member states who are non-members of WTO. This Protocol and its annexes form part of the GATS. The annexes include each member state's Consolidated Schedule of Specific Commitments on Financial Services, which comprises the member states' horizontal and sector specific commitments, as well as the lists of Most-Favored Nation Exemptions.

This protocol and the commitments herein as stated in the Annexes shall take effect 90 days after the date of its signing.

## Social Land Concession

### **Sub-Decree No. 248 on the Amendment of Article 21, Article 22 and Article 23 of Sub-Decree No. 19, dated March 19th, 2003 on Social Land Concession.**

The purposes of this sub-decree are to amend the composition of membership of the National Social Land Concession Committee; elevate the status of the General Secretariat of the National Social Land Concession Committee to the General Department for Housing of the same Committee; and modify the functions and duties of the existing Provincial/Municipal Committee for Land Use and Allocation.

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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.

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## 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).

## Tax & Customs

### **Royal Kram No. 1116/016 on the Promulgation of the Law on Ratification of Protocol 7 on Customs Transit**

The contracting states (ASEAN countries) shall establish the "ASEAN Customs Transit System" or "ATCS" to provide for the efficient and effective arrangement of the transit of goods among the contracting states.

Under this customs transit system, a contracting party must allow goods to be transported across its territory under the ACTS procedure. However, a contracting party may prohibit and/or restrict certain goods from the use of the ACTS, where this is justified on the grounds of public morality, public policy or public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historical or archaeological value, or the protection of industrial or commercial property.

### **Announcement No. 8750 on the Updated Code of Goods that are Exempted from Tax as a State Burden to Comply with the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017, dated October 17th, 2016**

This Announcement provides information to Customs and Excise Departments about certain goods bearing certain code numbers which indicates that taxes on those goods are the burden of the state. Such type goods include:

1. Goods for which the duties and taxes are burden of the Government such as seed and livestock recognized by relevant authority
2. Goods for which VAT is covered by Government are:
  - Seed and livestock
  - Animal feed and its ingredient
  - Animal medicine
  - Fertilizer
  - Pesto kill
  - Pump equipment
  - Dry equipment
  - Equipment for land preparation supporting the plantation
  - Equipment to mold, cut etc
  - Other equipment support the feeding of livestock
  - Tractor
  - Other auxiliary items
3. Goods for which export duties are covered by Government are:
  - Wastage of wood product
  - Product from aquaculture

### **Announcement No. 8751 on the Update of Appendix 1 of Sub-Decree No. 209, dated 31 December 2007 on the Use of List of Prohibited and Restricted Goods Under the Nomenclature of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2007 to be Consistent with AHTN 2017, dated 17 October 2016**

This Announcement provides information to the Customs and Excise Department concerning the codes of the prohibited and restricted goods.

#### **Royal Kram No. 1116/015 on the Promulgation of Law on the Ratification of:**

- 1. The Agreement to Establish and Implement the ASEAN Single Window**
- 2. Protocol to Establish and Implement the ASEAN Single Window**
- 3. Protocol on the Legal Framework to Implement the ASEAN Single Window**

This royal kram is about:

#### **1. Agreement to Establish and Implement the ASEAN Single Window**

The contracting states agree that an effective and efficient arrangement to expedite customs release and clearance will promote trade facilitation, achieve economic efficiency and effectiveness of ASEAN economies and further the establishment of ASEAN economic community by the year of 2020.

The ASEAN single window is the environment of national single windows of contracting states which operates and integrates the following activities:

- A single point of data and information access and distribution
- A single point of synchronized processing of data and information
- A single decision-making power of customs release and clearance

## **2. Protocol to Establish and Implement the ASEAN Single Window**

The objective of this Protocol is to provide a legal and technical framework for the establishment and implementation of the ASEAN Single Window concept and National Single Window as regional commitments towards the establishment of an ASEAN Economic Community. It also strengthens the coordination and partnership among lead agency/ASEAN customs administrations, relevant line ministries, agencies and economic operators.

## **3. Protocol on the Legal Framework to Implement the ASEAN Single Window**

This Protocol aims to provide a legal framework for the operations, interactions, and electronic processing of transactions between national single windows within the ASEAN single window environment while taking into consideration the relevant international standards and best practices recommended by international agreements and conventions concerning trade facilitation and modernization of customs techniques and practices.