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Tax & Customs

Prakas N° 8751 on updating annex 1 of sub decree N° 209 dated December 31, 2007 on the Declaration of prohibited and limited items of the Harmonized Tariff Nomenclature for ASEAN 2007 (AHTN 2007) to synchronized with AHTN 2017

This is an update of the Customs Tariff (Article 19) which makes it consistent with AHTN 2017 (updated from AHTN 2007).

The content of the regulation provides instructions to the General Department for the purposes of updating the list of products which are prohibited from or limited as to their importation. The products listed in this regulation shall obtain approval from relevant ministries before importation will be allowed.

Prakas N° 1480 on the Use of a Sticker for noting the Paying of a Special Tax on Cigarettes

This Prakas aims to enforce the collection and payment of a special tax on cigarettes. It provides procedures on how, when and where to apply the tax-sticker on the box. The special tax sticker for cigarettes is applied to all kinds of cigarettes which are produced in and imported to Cambodia, except those that are locally produced for export purpose or that is imported for export. A penalty shall be imposed on any company found not in compliance with this Prakas.

Real Estate & Construction

Decision No. 126, dated December 6, 2016 on the Targeting Committee Creation for the construction of the Siem Reap-Angkor International Airport

The duties of the committee are:

- To coordinate cooperation, between: Ministry and Institution, and Government Agent and Company. The purpose of which is to encourage a successful completion of the project and limit the difficulty of its processes. To give recommendations for the requisite document preparation and form filling to the company.
- To examine, advise, give suggestions on the master plan of the Project to the Company
- To follow up, examine and give opinion to the Royal Government concerning the Construction Project of Siem Reap- Angkor International Airport and relevant infrastructures To carry out all other duties assigned by the Royal Government.

Natural Resources

Decision No. 127, dated December 7, 2016 on the Creation of the National Committee to prevent the destruction of natural resources and eliminate offenses

The duties of the committee are:

- To prevent the destruction of Natural Resource and eliminate offenses of the destruction of natural resources such as Logging, Wood Transport, Illegal Wood Import, Seizing Wild Animal, Import of Wild Animal, Invading State Land and illegal exploration of mines throughout Cambodia.
- To observe, investigate and identify persons expected of committing any offense of the destruction of natural resources.

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ABOUT US

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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.

- c. To apprehend offender, provide proof of offense and file complaint in court against expected offender.
- d. To coordinate with authorities from Vietnam, Thai and Lao to prevent illegal offenses against Natural Resource
- e. To report all offense related matters to the Royal Government
- f. To complete all other tasks assigned by the Royal Government.

Decision on the Establishment of a Joint Ministerial Commissioner for Constructing Exhibition Projects and an Aquarium Life Research Institute in The Mekong river region, dated December 15, 2016

This decision establishes a joint ministerial committee to perform the duties of collaborative research, impact assessment and any relevant task related to the exhibition project and aquarium life research with Japanese partners. The committee shall consist of 9 members.

Resulting reports and recommendations are submitted to the government for any policy amendment. Regular or extraordinary meetings are to be prepared under the instruction of the chairman or if the Chairman is absent, under the instruction of the vice chairman.

The committee has the authority to create any necessary vice committee and taskforce. The committee also has the authority to use the stamp of The Ministry of Land Management Urban Planning and Construction during the course of their responsibilities.

Public Service Fee

Joint-Prakas No. 1356 dated November 18, 2016 on Public Service Fee and Fine by the Ministry of Health

The objective of this Joint-Prakas is to allow the Ministry of Health to collect income by imposing a public service fee and fine for the benefit of the national budget.

The public services of the Ministry of Health are divided into two parts.

- Part 1: Public services that are implemented by the Central Administration of the Ministry of Health.

- Part 2 is the public services that are implemented by the Provincial or Municipal Department of Health.

The Ministry of Health shall:

- a. Set the fine schedule for the Central Administration of the Ministry of Health and of the Provincial or Municipal Department of Health and
- b. Publish the fee schedule to notice the offender of the fine amount.

There shall be a designated complaint section at each public service location. Such complaints may include, but are not limited to: adequacy of public services, unreasonably low service standards, claim of having to pay improperly inflated fees and lateness in providing public service.

The Ministry of Economy and Finance shall provide a template receipt to all customers, whether paying by cash, check or other means. The Ministry of Health shall report the implementation of monthly and annual income to the Ministry of Economy and Finance by the 10th of the following month for monthly reports and prior to January 15 of the following year for the annual report.

Finance Law

Royal Decree N° 1216/019 on the Proclamation of Law on Financial Management for 2017

The objective of this Royal Decree is to enhance record keeping of financial management for the year 2017.

The maximum expense for the national management budget of 2017 is 20,184,457 million riels. The maximum expense for the recurrent national management budget of 2017 is 13,050,668 million riels. The total expense for the capital budget by external management financing from 2017 to 2019 is 24,640,494 million riels.

This Proclamation amends the taxation law and previous amendments to the taxation law. Specific articles amended includes 3, 20, 21, 22, 23, 24, 26, 29, 30, 47, 57 and 99. The Financial Management Law 2012, article 13 is also amended by this Proclamation. .

The budget of the sub-national level of 2017 is 1,605,714 million Riels. Budget distribution shall be determined by the Prakas of the Ministry of Economic and Finance upon the approval of the Ministry of Interior.

International Law

Royal Kram No. 11216/020 on the Proclamation of Law for the Ratification of The Paris Agreement on Climate Change, dated December 19, 2016

Continued from Royal Gazette No. 94 10403

This new regulation is adopted to recognize the Paris Agreement on Climate Change as being incorporated into the Cambodian legal system. Cambodia acceded to the Paris Agreement on Climate Change on February 6, 2017, which according to article 21, became effective on, March 8, 2017.

The United Nations Climate Change Convention recognizes the need to give an effective and progressive response to the urgent threat of climate change. The Convention provides specific protection measures to developing countries. The objective is to improve global cooperation and encourage action to sustain development and reduce the impact of human activities on global temperature increase.

Public Law

Sub-Decree No. 278 on the Increase of Family allowance of civil servant, family sponsorship allowance and children of soldiers of Royal Cambodian Armed Forces, National Police Officers, and Prison Officials of the Ministry of Interior, dated December 29, 2016

The objective of this sub-decree is to determine the allowance of the following categories: civil servant, children of soldiers of The Royal Cambodian Armed Forces-family sponsorship allowance, National Police Officer, and Prison Official of The Ministry of Interior.

The allowance allowed for each category is:

- Family allowance for the spouse of civil servant is from 6,000 riels (six thousands riels) to 15,000 riels (fifteen thousand riels);

- Family sponsorship allowance for soldier of Royal Cambodian Armed Forces, National Police Officer, and Prison Official of Ministry of Interior is from 6,000 riels (six thousands riels) to 15,000 riels (fifteen thousand riels);

- Family sponsorship allowance for children of soldier of Royal Cambodian Armed Forces, National Police Officers, and Prison Officials of Ministry of Interior is from 5,000 riels (five thousands riels) to 10,000 riels (ten thousand riels).

Family allowance for the spouse of civil servant is provided to the spouse upon the presentation of a marriage certificate. The family sponsorship allowance of children of civil servant, soldier of Royal Cambodian Armed Forces, National Police Officer and Prison Official of Ministry of Interior is provided upon the presentation of a birth certificate and confirmation of their age as being less than 21 years old.

Sub Decree No. 279 on the amendment of the salary of civil servant of The Kingdom of Cambodia, dated December 29, 2016

The objective of this sub-decree is to increase the basic salary of the Cambodian civil servant.

The amendment of the basic salary of the servant shall be from 1700 riels (one thousand and seven hundred riels) to 1900 riels (one thousand and nine hundreds riels). This Decree shall become effective beginning from January 01, 2017.

Circular No. 11, dated December 19, 2016, on Waiving Small-Vendor Tax Payments for the Selling of Small Quantity of Goods in the Kingdom of Cambodia

According to circular No.11, which was issued by the Royal Government of Cambodia, vendors selling small quantities of goods at markets that could be placed into one or two baskets such as fruits, vegetables and small handicrafts or sell items in temporary places within the Kingdom will not pay any taxes or fees to the government in relation to such sales. The local authorities shall organize a place in the market for small business vendors and ensure their security, safety, facilities of hygienic necessities and a suitable environment.

The above mentioned criteria for small-business vendors shall be determined by the municipal provincial hall.

Sub Decree No 274/16 on the Organization and Functioning of the Ministry of Foreign Affairs and International Cooperation

The purpose of this sub-decree is to improve the organization and functioning of the Ministry of Foreign Affairs and International Cooperation.

This sub-decree has the following objectives:

- Identify the mission and structure of the Ministry of Foreign Affairs and International Cooperation.
- Define the role and duty of all units of the Ministry of Foreign Affairs and International Cooperation.
- Ensure the quality of service and the efficiency of performance in the field of Foreign Affairs and International Cooperation in Cambodia.

The function of the Ministry of Foreign Affairs and International Cooperation is to manage all Foreign Affairs matters and International Cooperation concerns on behalf of the Kingdom of Cambodia.

The operational structure of the Ministry of Foreign Affairs and International Cooperation is as follows:

A. Central Administrative Units

- Cabinet of Minister
- General Secretariat
- General Department of ASEAN
- General Department of Legal Affairs Consular and Border
- General Department of Asia-Pacific
- General Department of Europe, America, Africa and the Middle East
- General Department of International cooperation
- Inspectorate
- National Institute of Diplomacy and International Studies
- Department of Communication, Technology and Information
- Department of policy and Strategic Planning
- Internal Audit Department

B. Central Administrative Units

- Representatives of the Kingdom of Cambodia national and abroad
- General Consul and Consular
- Honor of Consular

Regulation No. 02 on the Implementation Plan for Preventing and Resolving strike Demonstrations for the period of 2016-2019, dated December 06, 2016

This regulation improves the efficiency of the Implementation of the Law on Peaceful Demonstrations, Labor Law, Union Law and other related regulations. The purpose of which is to maintain public order, safety of all citizens, and to provide a framework for developing and maintaining a peaceful nation.

This regulation aims to prevent the citizens from participating in illegal activities, violent acts and destruction of private and public property that can destroy peace, national stability and spark a catalyst for the overthrow of a legally elected government.