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Taxation & Audit

Sub-degree N° 17 on Tax incentives for voluntary registration of small and medium business, dated February 07, 2017

The purpose of this sub-decree is to encourage to small and medium enterprise to voluntarily register with general department of taxation.

Small and medium enterprise register voluntarily with general tax department within 2017 and 2018 are entitled to enjoy the taxable benefit of income tax exemption for two years. The income tax exemption start from the first year of income or the year of registration. During the exemption period, enterprise shall not pay nor file the prepayment of profit tax and minimum tax. However, the annual tax return shall be filed on due date provided by law of taxation.

Prakas N°106 on Creation and appointment procurement team at General Department of Customs and Excise of Cambodia, dated January 31, 2017

This Prakas is to set up and nominate procurement unit of general department of custom and excise. Below are the member of procurement unit:

1. Chairman: H.E Kun Nhem – general director of Custom and excise
2. Deputy: Mr. Hiv Kimheng – deputy general director of custom and excise
3. Member: Mr. Khiev Saman – director of administration and management
4. Member: Mr. Sok Try – deputy director of administration and management
5. Member: Mr. Chea Samon – Finance and accounting manager
6. Member: Ms. Tun Puthymean – Assistant Manager of Finance and accounting

Prakas N° 112 on Creating Harmonization team of internal audit and inspection duties at Ministry-Institute, dated February 03, 2017

This Prakas is to set up the team to facilitate the effectiveness of internal audit function within government institution. The member of the team consist of:

1. Chairman: H.E Ngy Tayi – Secretary of state of Ministry of Finance
2. Deputy: H.E Hel Chamreoun – under-secretary of state of Ministry of Finance
3. Member: H.E Chhay Ratanak – Inspector
4. Member: H.E Chea Vuthna – General Director of internal audit
5. Other members are the officers within the ministry of economic and finance

Duties of the team is to review and study in detail the daily operation of internal audit, provide advice/recommendation for improvement, publish the news regulation or procedure.

Real Estate & Construction

Sub-decree No. 20, dated on February 10, 2017 on Cutting the Land at Tek Chou District, Kompot Province from the Forest Cover in 2002 and Reclassifying as the State Private Land for providing the ownership to the citizen and keeping one part as the Public State Land

The Sub Decree stipulates regarding cutting plot of Land at 17,764,034Ha from the forest cover in 2002 and Reclassifying as Private State Land at 16,249,536Ha for gift for the 587 families and keeping of 1,514,498Ha as the Public State Land at Trum Kok Village, Steng Keo Commune, Tek Chou District, Kompot Province.

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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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Sub-Decree No. 21 on Land Cutting of 1418,49 Hectars at Srok Prey Nup , Preah Sihanouk Province, from the forest cover 2002 and from economic concession land of Mong Rithy Cambodia Coconut Oil Investment and classify as private land of state as the gift to the citizen for their ownership and another part keeps as public land of state as well as provide rights as ownership on land title, dated February 13, 2017

The purpose of this sub-decree is to cut land of 1418, 49 hectares which consist of 1/ 1361,97 hectares from forest cover in 2002 and 2/ 56,52 hectares from economic land concession of Mong Rithy Cambodia Coconut Oil Investment Company and classify as private land of state to provide the ownership to the citizen as the gift whom has actual possess of 1248, 7321 hectares and 169,7579 hectares keep as public land of state at Trapaing Ta Village, Khum Cherng Ko, Srok Prey Nup, Preah Sihanouk Province.

It also provides rights of ownership to land title of 110 to the citizen of 82 families and provides rights of ownership on public land of 01 land title at Trapaing Ta Village, Khum Cherng Ko, Srok Prey Nup, Preah Sihanouk Province.

Private Public Partnership

Letter No. 650 on Publishing “The Political Documents on Partnership Mechanism Development between State and Private Sectors (PPP) for Public Investment Management Planning 2016-2020”, dated February 03, 2017

The objective of this management planning is to strengthen institutional capacity and human resources of line ministries or institutions involved in managing public investment through PPPs to ensure effectiveness, efficiency, transparency, consistency and interconnection with other related policies and strategies. Thus, this plan is to set out the action plan on strengthening the institutional capacity and human resources of line ministries or institutions involved in the development and implementation of PPPs for managing public investment projects and associated risks that may arise from the implementation of public investment projects through PPPs.

Therefore, there are two action plan on institutional capacity and human resource development, 2016-2020 which are 1/Institutional capacity development action plan and 2/Action plan for human resource development.

1/ Institutional capacity development action plan

In order to develop capacity of line ministries/institutions involved in PPP public investment to allow them to fully perform their tasks at the same level of expertise as other countries in the region and or the world, the ministry of economy and finance and other line ministries/institutions shall implement the following action plan:

- Take necessary actions in retaining highly capable officials with strong professional background by reviewing the incentive system.
- Recruit additional capable officials with strong professional wills through transparent recruitment process to respond to the actual needs
- Continue utilizing the learning by doing approach

2/ Action plan for human resource development:

- Continue to pay attention to capacity building of officials with skills related to PPP public investment
 - Local training
 - Overseas Trainings

Commercial & Trade

Decision No. 10 on The Establishment of the Inter-Ministerial Working Group to Support Roles of the Chief of Coordinator, Least Developed Countries under the Umbrella of World Trade Organization, dated February 15, 2017

The inter-ministerial working group shall support to the role of the chief of coordinator of the least of developing country under World Trade Organization Framework. The duty of this inter ministerial working group is to:

- Facilitate with Ministry, relevant institutions, and least developing countries on negotiating work;

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- Arrange the document for any negotiation under World Trade Organization Framework;
- Participate in the meeting as actual possibilities and necessary; and
- Provide other advices relevant to commercial negotiation.

Sub Decree No. 16 on Organization and Functioning of Cambodian Chamber of Commerce, dated February 07, 2017

The purpose of this sub-decree is to determine on the role of Cambodian Chamber of commerce such as:

- Communicate and facilitate capital-provincial chamber of commerce
- Participate in commercial economic policy of the government in order to increase economic activities in the Kingdom of Cambodia
- Provide the government of opinion and information on economic and investment
- Work as negotiating partner with the government as the representative of community on commercial-industry; handicraft-agriculture and service
- Communicate with foreign economic and financial source
- Facilitate the capital-provincial chamber of commerce to cooperate with each other in order to use its potential in capital and province
- Participate in the activity with regional and global chamber of commerce
- Create and manage business and vocational training establishment
- Participate in the public auction in order to receive the duty as the concessionaire of the public construction or in charge as public service
- Make annual report on its activity to the Minister of Commerce.

Public Law

Sub Decree No 18, dated 08 February 2017, on establishment mechanism of One Window Service for providing administrative services at Under National Administration

The purpose of this Sub Decree is to determine mechanism, principle, form and procedure on providing administrative services at Under National Administration and also supporting, following control and Evaluate on providing these administrative services.

The mechanism of providing administrative services at Capital and Provincial Administrative is as below:

- Each of the Capital and Provincial Administrative shall establish a One Window Service Unit for providing administration service for citizen within the framework of its competence.
- One Window Service Unit shall separate into two sections which are Frontline Section and Backline Section.

Frontline Section is the place for citizen to communicate directly to get other information from the provision of administrative service, to get form of applicant and payment, and to get an official result of administrative service that was applied.

Backline Section is the place for controlling and providing technical consultants on form of administrative service to applicant.

For the mechanism of providing administrative services at Khum/Sangkat Administrative, it stated as below:

- The mechanism of One Window Service of administration of Khum/Sangkat shall be under the lead of Chief of Khum and Sangkat On behalf of Commune Council with have Commune Clerk to be a staff officer.
- Chief of Khum and Sangkat shall assign a clerk or administration assistant to be an officer providing information, receive and turn over documents, receive administration fees and review and consultant on request form submit to Chief of Khum and Sangkat for review and decide.

Ministry of interior shall provide instruction of application; procedure and condition for apply Administration Services in ordinary, easy to understand and apparent.

The income that received from providing administration service of each Capital, province, city, srok, Khan and Khum administration shall pay to the national budget and/or under national budget in principle.