

**Taxation**

**Prakas No. 1127 សហវ.ប្រក. dated 11 October 2016 on tax obligations for enterprises implementing multi-projects**

This Prakas determines tax obligations for enterprises which implement multi-projects (various business activities) and obtain a period of tax exemption on different profits and/or are liable to tax on profit at different rates in accordance with provisions of Taxation Law and Law on Investment.

The extent of this Prakas covers all enterprises which practice:

- Multiple qualified investment projects (QIP).
- Multi-projects that are not admitted as a QIP. Thus, those projects are liable to tax on profit at different rates.
- QIP and non-QIP.

However, the Prakas does not apply to the following projects:

- Multi-QIPs which are entitled to a period of tax exemption on the same profit and the same rate of tax on profit.
- Non-QIP multiple projects which are liable to tax on profit at same rates.
- Multi-projects which have tax registered as legal persons.

Any legal person operating multi-QIP or both QIP and non-QIP or non-QIP multi-projects must register with tax administration and must provide tax identification number individually.

The Prakas also states about other obligations related Value Added Tax (VAT) and tax declaration such as monthly and annual tax return.

**Circular No.១១ សវ. dated 09 December 2016 on the cancelation of tax duties for citizens selling goods in trays or baskets .**

The Government voids tax duties on small selling activities (selling agricultural products in trays or baskets at markets) in order to cut poverty and improve livelihood of Cambodian people as well as to enhance the public service for the citizens. The definition of selling goods in trays or basket is stated in this Circular.



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**Circular No. 011 សហវ ០១១ ចាត់ថ្ងៃ ០៦ ខែ តុលា ២០១៦ លើ បំណុល បំពេញ ការ បញ្ចាំ ពន្ធ លើ ប្រយោជន៍ បន្ថែម**

Conforming to with provisions in Chapter 2 of Law on Taxation promulgated by Royal Kram No ៩៧/រកម/០២៩៧/០៣ dated 24 February 1997 and Prakas No. 1173 សហវ. ០១១. ០១១ ចាត់ថ្ងៃ ៣១ ខែ ធ្នូ ២០០៣ on tax on salary, in order to improve living condition and daily work of workers in all industries and enterprises, some incentives granted to workers are entitled to tax on salary exemption and are not subject to be liable to tax on additional benefits.

The incentives includes:

1. Expense on travelling from resident to work place and from work place to resident as well as residential support in accordance with the provisions of Labor Law.
2. Food expenses given to all workers regardless their roles or functions.
3. Social security fund or social health fund determined by laws.
4. Health insurance indemnity or health/life insurance premium provided to all workers regardless their roles or functions.
5. Infant incentives or nursery expenses stated in the provisions of Labor Law.
6. Indemnity for termination of contract or indemnity for dismissal determined by provision of labor law.

To gain the above favors, industries and enterprises shall submit documents indicating the policy that provides such incentives to their workers to General Department of Taxation.

This Circular is to replace the Instructive Circular No. 002 សហវ ០០២ ចាត់ថ្ងៃ ២០ ខែ មករា ២០១៥ on obligation execution of withholding tax on salary and additional benefits.

**Bank and Finance**

**Prakas No. ៣៧.០១៦.៣៣៤ ចាត់ថ្ងៃ ០១ ខែ ធ្នូ ២០១៦ លើ ប្រយោជន៍ បន្ថែម លើ ប្រាក់ ជា ជាតិ របស់ ធនាគារ និង មណ្ឌល ហិរញ្ញវត្ថុ**

This purpose Prakas is to promote the national currency use in the economy as a mechanism for the implementation of the National Bank of Cambodia’s monetary policy. This Prakas is applicable to the institutions under the supervisory authority of the National Bank of Cambodia. All institutions shall have their loans in national currency at least 10% (ten percent) of their total loan portfolio which shall enter into effect from the signing date and be fully implemented by December 31 2019.



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The provision of credit in national currency shall be stated in the strategies and policies of the institution.

The National Bank of Cambodia may require institutions to increase the provision of credit in national currency if necessary.

**Health**

**Royal Kram No. ៩៧/រកម/១១១៦/០១៤ dated 22 November 2016 Law on Regulation of Health Practitioners**

The Purpose of this Law is to protect the health and safety of members of the public of the Kingdom of Cambodia by providing mechanisms for ensuring that all health practitioners are qualified, competent and fit to safely practice their profession.

The objective of this law is to determine rules and procedures for regulating health practitioners and the practice of their profession.

Any health practitioner wishing to apply for health practitioner license shall meet the following minimum conditions:

- Be registered with the relevant Health Professional Council;
- Demonstrate that they are not affected by a mental or physical condition that would affect their ability to practice;
- Have never been convicted of a felony in Cambodia or in any other countries;
- Indicating that they are qualified or have experience required by laws for the profession;
- Applying for the health practitioner license shall be made at the relevant Health Professional Council.

Procedures and other requirements for issuing health practitioner license shall be prescribed by each Health Professional Council.

Each Health Professional Council may decide to temporarily suspend the health practitioner license certain cases prescribed in this law.

However, A health practitioner whose license has been suspended may apply for re-licensing in accordance with conditions and procedures as prescribed by each relevant Health professional Council.

Any provisions contrary to this Law shall be abrogated.



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