

Welcome to SITHISAK 's Monthly Legal Update. In this issue, we provide you Cambodian regulations as follows:

**Statistic**

**Royal Decree នស/រកថ/1215 dated 24 December 2015 on the Promulgation of Law on Statistic.**

This Royal Decree promulgates the law on Statistics adopted by the National Assembly on 30 November 2015 at the 5<sup>th</sup> session of National Assembly. This law aims to govern all tasks concerning the collection, edition, compilation, analysis, publication and promotion of statistical data.

**Economy and Finance**

**Prakas No. 1796 សហវ.ប្រក dated 23 December 2015 on the Establishment and launch of the Budget Entity of the Ministry of Economy and Finance**

The purpose of this Prakas is to establish and launch the Budget Entity of the Ministry of Economy and Finance.

The structure of this entity is as follows:

- Superior council of National Economy
- Committee of Cambodian Productivity
- Institution of Economy and Finance

Any provision contrary to this Prakas shall be abrogated.

**Prakas No. 1823 សហវ.ប្រក dated 25 December 2015 on the Standard of Public Service of the Ministry of Economy and Finance**

The objective of this Prakas is to ensure the efficiency, effectiveness, transparency and accountability of the public service delivery under the competence of the Ministry of Economy and Finance.

The Public service is the service provided by the general department and entity under the Ministry of Economy and Finance for the purpose of providing public benefit to both individuals and legal entities.



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**About our service:**

- Providing legal counsel
- Providing tax counsel
- Litigation
- Business registration and licensing.

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**Labor**

**Sub Decree No. 01 អនក្រឹត្យ ចេញថ្ងៃទី ០៦ ខែ មករា ឆ្នាំ ២០១៦ លើ ការ បង្កើត របៀប វារៈ របស់ គម្រប ធានា សុខភាព សម្រាប់ មនុស្ស ក្រោម ការ គ្រប ធានា របស់ ច្បាប់ ល្មើស ការងារ**

The purpose of this Sub-Decree is to establish the mechanism for offering the members of *National Social Security Fund* the health protection service, medical treatment and care and annual allowances for illness leave or other accidents besides employment injury and maternity leave.

Employers and workers under the provisions of the law on social security regime and those under the provisions of labor law are obligated to pay contributions on health care to the National Social Security Fund. The contribution amount of workers shall not exceed the contribution amount of employers.

The extent of the present Sub Decree applies to those under the provisions of labor law, spouses and kids of workers who are the members of National Social Security Fund and members obtaining the annuity due to the permanent disability.

**Taxation**

**Sub Decree No. 03 អនក្រឹត្យ ចេញថ្ងៃទី ០៦ ខែ មករា ឆ្នាំ ២០១៦ លើ ការ រៀបចំ និង របៀប វារៈ របស់ គណៈ កម្មាធិការ ដោះស្រាយ វិវាទ ពន្ធ**

The goal of the Sub Decree is to determine the organization and functioning of the tax dispute resolution committee and to ensure the transparency, neutrality, financial legality and reliability of tax dispute resolution.

This committee is composed of:

- The minister of the Ministry of Economy and Finance as chairman
- 01 secretary of state of the Ministry of Economy and Finance as deputy chairman
- 01 representative of National Council of Accounting as member
- Director General of the general department of economic policy and public finance as member
- Director General of the general department of internal audit as member

The duties of this committee are as follows:

- Examine, resolve, and decide on the complaints of taxpayers on the dissatisfaction of the decisions and the final measures of the general department of taxation in relation to tax dispute;



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**Litigation service:**

SITHISAK law office is composed by the legal professionals from Europe and Asia who are committed to extend impeccable service to you.

SITHISAK law office delivers the litigation services in the following fields of practice:

- Criminal litigation
- Civil litigation
- Commercial litigation
- Labor dispute.

*We fight for your legal right.*

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- Examine, resolve, and decide on the complaints of taxpayers on the dissatisfaction of the decisions and the final measures of the general department of customs and exercise of Cambodia in relation to custom and exercise dispute
- Examine, resolve and approve the decisions and measures regarding the other tax dispute

Any provision contrary to this Sub Decree shall be abrogated.

**Decision No. 04 ស្តីពី ចេញថ្ងៃទី 10 ខែ មករា ឆ្នាំ 2016 លើការឧបត្ថម្ភពន្ធគ្រប់គ្រងលើការផ្លាស់ប្តូរសិទ្ធិកម្មសម្បទានរវាងប្តេជ្ញាបុរសនិងកូនចៅរវាងប្តីនិងភរិយានិងរវាងប្តីនិងកូនចៅ**

The decision exempts the registration tax on the transfer of ownership or occupancy rights of immovable property such as buildings or/and lands between parents and children, between husband and wife and between grandparent and grandchildren, but this exemption does not have retroactive effect on already paid tax.

**Traffic and Transport**

**Decision No. 02 ស្តីពី ចេញថ្ងៃទី 06 ខែ មករា ឆ្នាំ 2016 លើការលុបចោលប្រភេទអាជ្ញាប័ណ្ណប្រតិបត្តិការយានយន្តប្រភេទ A1**

This decision eliminates the driving license category A1, meaning that drivers of vehicles whose cylindrical size less than 125 cm3 are not required driving licenses.

**Telecommunication**

**Royal Kram No. ស្តីពី/រក្សា/1215/017 ចេញថ្ងៃទី 17 ខែ ធ្នូ ឆ្នាំ 2016 លើការប្រកាសអនុញ្ញាតនៃច្បាប់អំពីការទូរគមនាគមន៍**

The Royal Kram has promulgated the law on telecommunications adopted by the national assembly on 30 November 2015 at Session 5..

The purposes of the law are as follows:

- Ensure the use of infrastructures and networks and the delivery of telecommunication services with efficiency, safety, quality and reliability and in response to the need of social and economic development;
- Encourage the private sectors to develop the telecommunication sector and the legal competition;
- Ensure the protection of users and promote the collection of national budget;



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**Legal and tax counsel:**

You may face signing the complicated legal documents or you have legal questions concerning your livelihood.

If so, you could contact SITHISAK Law office. We provide you the expert advice on your problem.

SITHISAK also provides you advice on tax implication of various business structures if you start up business and wish to understand tax aspects under Cambodian laws.

*We work hard to solve your problems and give you the straightforward advice.*

**Environment**

**Decision No. 09 នសណ. dated 15 January 2016 on the Organization and Functioning of National Anti-Deforestation Committee**

The decision has established the National Anti-Deforestation Committee.

The roles and duties of this committee are as follows:

- Prevent and suppress deforestation activities , illegal logging operations and other deforestation crimes;
- Search for those involving in deforestation activities and illegal logging operations;
- Arrest offenders and collect evidence of deforestation crimes and file the case to the court following the legal procedure;
- Cooperate with Vietnam and Lao, if necessary, in order to ensure the good cooperation and effectiveness
- Submit the report on the work result of this Committee to the Government
- Perform other tasks as assigned by the Government

The National Committee is entitled to establish an operation group comprised of all relevant ministries and institutions and is entitle to request the armed forces to join the mission as required.

Any provisions contrary to the present decision shall be abrogated.

**Diplomatic Relation**

**Sub Decree No. 07 ននត្រ.បក dated 15 January 2016 on the Establishment of Consulate General of Cambodia Oversea**

The present Sub-Decree has established a consulate general of the Kingdom of Cambodia at Pakse City, *Champasak* Province of Lao PDR.

The consulate general is led by the head of consular mission functioning as consul general.



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**Business Registration in Cambodia:**

Doing business in Cambodia can be complicated and take you several weeks to complete the process. Registration procedure and required documents are in Khmer language. It follows that you need someone you can trust and who is able to communicate in Khmer on your behalf to be able to successfully review your company registration.

**SITHISAK Law office** is your best legal assistant.

*Contact us today if you decide to carry out business in Cambodia.*