

1. Taxation

Prakas No. 496 ស្រីថី ចេញថ្ងៃទី ០៦ ខែ មេសា ឆ្នាំ ២០១៦ លើ ប្រកាស ចុះបញ្ជី គិតប្រាក់ ពន្ធ

The goal of this Prakas is to determine the measure and procedure of tax registration in accordance with Article 101 Tax Law.

Objectives of this Prakas are to:

- Strengthen and increase the efficiency of tax registration in order to effectively manage taxpayers’ data.
- Support the service provision to taxpayers.
- Support the management tasks regarding the declaration letter, audit and collection of the tax debt.

There are 3 types of taxpayers which are large taxpayers, medium taxpayers, and small taxpayers.

Large or medium taxpayers refer the public institutions, embassies, international organizations, political parties etc. Small taxpayers refer to small businesses owners whose income is less than 250,000,000 riels per year.

The extent of this Prakas applies to all taxpayers who conduct economic activities in the Kingdom of Cambodia.

2. Labor

Joint Prakas No. 659 ស្រីថី ចេញថ្ងៃទី ០៦ ខែ មីនា ឆ្នាំ ២០១៦ ទាក់ទងនឹង ការពិន័យ ទុន ចំពោះ អ្នក បំពាន ច្បាប់ ពាក់ព័ន្ធ នឹង ការ ប្រកាស លើ ការ ប្រកាស ចុះបញ្ជី គិតប្រាក់ ពន្ធ

This Prakas allows the Ministry of Labor and Vocational Training to collect fines resulting from the violation of Labor Law for the benefit of the nation. The limitation of fines is based on aggravation of the violation. There are two degrees of fines; one is under the competence of the Ministry of Labor and Vocational Training and the other one is under the competence of the court.

Any provisions contrary to this Joint Prakas shall be abrogated.



“SITHISAK” refers to strength of achieving supreme interest of justice. DEVARAJA, King of all divinities, makes journeys by a royal vehicle “NAGA”, which represents Khmer territory, to render divine justice to Humanity through his divine power.

About our service:

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

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