

**KINGDOM OF CAMBODIA  
NATION RELIGION KING**

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**Ministry of Economy and Finance**

**No.: 970 SHV.BrK**

Phnom Penh, 27 December 2012

**PROCLAMATION  
ON  
THE PROVISION OF PUBLIC SERVICES  
OF THE UNITS UNDER THE SUPERVISION OF THE MINISTRY OF ECONOMY AND  
FINANCE**

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**DEPUTY PRIME MINISTER, MINISTER OF ECONOMY AND FINANCE**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0908/1055, dated 25 September 2008, on the Appointment of the Royal Government of Cambodia;
- Having seen Royal Kram No. 02/NS/94, dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Royal Kram No. NS/RKM/0196/18, dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen Royal Kram No. NS/RKM/0508/016, dated 13 May 2008, promulgating the Law on Public Financial System;
- Having seen Sub-decree No.04 ANKr.BK, dated 20 January 2000, and Relevant Sub-decree on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-decree No.82 ANKr.BK, dated 16 November 1995, on General Guideline of Public Accounting;
- Having seen Sub-decree No. 134 ANKr. BK, dated 15 September 2008, on Promoting the Customs and Excise Department, Tax Department, and National Treasury of the Ministry of Economy and Finance to be the General Department of Customs and Excise, General Department of Taxation and General Department of National Treasury which is under control of Ministry of Economy and Finance;
- Having seen Proclamation No.585 SHV.BrK, dated 16 February 2001 on the Organization and Functioning of Financial Industry Department;
- Having seen Proclamation No.298 SHV.BrK, dated 01 April 2009 on the Reorganization, Organization and Functioning of Public Procurement Department;
- Having seen Order No. 04 BB, dated 15 November 2006, of the Royal Government, On the Strengthening of Governance on Non-taxes Revenue;
- Proclamation No.272 SHV.BrK, dated 17 March 2011, of the Ministry of Economy and Finance, promulgating the Use of Receipts;
- Circular No.005 SHV, dated 17 March 2011, of the Ministry of Economy and Finance, On the Management of Receipts;

- Referring to the necessity of the Ministry of Economy and Finance

## **HEREBY DECIDES**

**Article 1:** The Ministry of Economy and Finance (the General Department of Customs and Excise of Cambodia, the General Department of Taxation, the Financial Industry Department and the Public Procurement Department) is granted the permission to implement the collection of revenues from the public services as for the national budget benefit.

This cluster of public services are detailed on services fees, service period and validity of each type of public services as stipulated in the Annex Table attached with this Proclamation.

**Article 2:** The Ministry of Economy and Finance shall publicly display the standardized services, especially in the place where the services are delivered concerning prices lists, document forms and service access procedures in relation with the above revenue collection.

The Ministry of Economy and Finance shall set up a post where unexpected complaints can be made, especially in the case that the real practice is contrary to standardized services, or exceed emolument beyond what is set or late delivery.

**Article 3:** The Ministry of Economy and Finance shall be obligated to collect the revenues, take responsibility for the collected revenues and pay the revenues to the national budget, including account registration on operating income and keeping record of the revenues in chapter, accounts, and sub-accounts of the budget content and issuing revenue slips.

**Article 4:** Duty assignment on revenue management and collection from provision of public services of the Ministry of Economy and Finance shall be defined by the Proclamation of the Minister of Economy and Finance.

**Article 5:** Every revenue collection from public service as stated in Annex Table attached with this Joint Proclamation shall use the receipts provided by the Ministry of Economy and Finance, in accordance with the proclamation No.272 SHV.BrK, dated 17 March 2011, promulgating the Use of Receipts and Circular No.005 SHV, dated 17 March 2011, on the Management of Receipts of the Ministry of Economy and Finance.

**Article 6:** The Ministry of Economy and Finance shall identify a specific area with standby officers as one window service to satisfactorily deliver the service to the customers in a timely manner.

**Article 7:** The revenue-collecting units under the supervision of the Ministry of Economy and Finance shall write a report on the implementation of monthly and annual revenue to be submitted to the Ministry of Economy and Finance

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no later than 10<sup>th</sup> of the following month for monthly report and no later than 15<sup>th</sup> of January of the following year for annual report.

**Article 8:** The cluster of public services as stipulated in the Annex Table of the Proclamation is subject to change in accordance with the needs by a proclamation.

**Article 9:** Any provisions contrary to this Proclamation shall be null and void.

**Article 10:** Secretary General, Chief of the Cabinet, Director General, Directors of Departments and Chiefs of relevant units subordinate to the Ministry of Economy and Finance, shall effectively implement this Proclamation from the date of its signature onwards.

**Deputy Prime Minister** (*initialed*)

**Minister of Economy and Finance** (*initialed*)

(*signed and stamped*)

**KEAT Chhon**

**CC:**

- Secretariat General of Senate
- Secretariat General of National Assembly
- Office of the Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen**, the Prime Minister
- National Audit Authority
- Relevant Ministries/Institutions
- Anti-Corruption Unit
- All Municipal/ Provincial Administrations
- Cambodia Chamber of Commerce "**for information**"
- As stated in Article 10 "**for functioning**"
- Chronicles-Archives

**Annex Table****Attached with Proclamation No. 970 SHV.BrK dated 27 December 2012****On the Provision of Public Services of the Units under the Supervision of the Ministry of Economy and Finance****I. The General Department of Customs and Excise of Cambodia**

<b>No.</b>	<b>Description</b>	<b>Amount of Tax Due (in Riel)</b>	<b>Service Fee (in Riel)</b>	<b>Period of service provision (Working Days)</b>	<b>Validity</b>
<b>1</b>	Customs Processing Fee-CPF				
	- One container from 20 feet up	60,000	Free	1-2 days	
	- One customs clearance on petroleum product	60,000	Free	1-2 days	
	- One customs clearance for product stored outside a container or inside a container smaller than 20 feet	40,000	Free	1-2 days	
<b>2</b>	Container-checking fees using TH-SCAN system				
	- One container smaller than 40 feet	USD25	Free	1-2 days	
	- One container from 40 feet up	USD40	Free	1-2 days	
<b>3</b>	Provisional customs warehouse license Fee (per year)	20,000,000	Free	1-2 days	1 year
<b>4</b>	Fee for storing goods in the provisional customs warehouse over due date (per day)	0.1% of the customs calculation base	Free	Immediately	Store over 30 days at the airport and over 45 days outside the airport
<b>5</b>	Transiting Fees				
	- Live cows, buffalos and horses (per animal)	20,000	Free	Immediately	
	- Live pigs, sheep and goats (per animal)	5,000	Free	Immediately	
	- Birds (chicken, duck...) (per kilogram)	500	Free	Immediately	
	- Fishery product (per kilogram)	500	Free	Immediately	
<b>6</b>	Fees for imported goods to be sold in duty-free shop	10% of the customs	Free	1-2 days	

		calculation base			
<b>7</b>	Sale of customs clearance form (per number)	Free	15,000	Immediately	
<b>8</b>	Sale of vehicle tax stamp (per number)	Free	30,000	1-2 days	
<b>9</b>	Sale of customs tax stamp (per sheet)	Free	50	1-2 days	
<b>10</b>	Sale of tax stamp (sticker on cigarette pack) (per sheet)	Free	4.2	1-2 days	
<b>11</b>	Sale of transport or stock permit (per sheet)	Free	500	Immediately	
<b>12</b>	Sale of seal in the container (per piece)	Free	8,000	1-2 days	

## II. THE GENERAL DEPARTMENT OF TAXATION

<b>No.</b>	<b>Description</b>	<b>Service Fees (in Riel)</b>	<b>Period of service provision (Working Days)</b>	<b>Validity</b>
<b>1</b>	Enterprise registration services - Annual Patent tax form - Registration forms including self-declaration taxpayer's information sheet - Value added tax registration form	Free	7-10 days	Valid until business cessation
<b>2</b>	Lodgment of monthly tax return for real regime - Tax on salary - Withholding tax - Value added tax - Prepayment of tax on profit/ special tax on some goods and services/ tax on accommodation/ tax on public lighting/ and other tax	Free	1 day (if payment is already made at the bank)	1 month
<b>3</b>	Lodgment of annual tax return for real regime - Tax on profit - Patent tax	Free	1 day (if payment is already made at the bank) 3-7 days	1 year
<b>4</b>	Lodgment of returns for estimated regime - Turnover tax	Free	1 day	3-6-12 months

	- Tax on profit - Patent tax			
<b>5</b>	Tax on immovable property	Free	Immediately	1 year
<b>6</b>	Tax on the fees of house and land lease	Free	Immediately	According to the contract
<b>7</b>	Tax on unused land	Free	1-2 days	1 year
<b>8</b>	Tax on all means of transportation and all types of vehicles	Free	Immediately	1 year
<b>9</b>	Stamp tax (trade name/name)	Free	Immediately	1 year
<b>10</b>	Abattoir tax	Free	Immediately	1 month
<b>11</b>	Accommodation tax (estimated regime)	Free	Immediately	1 month
<b>12</b>	Public lighting tax (estimated regime)	Free	Immediately	1 month
<b>13</b>	Tax of stamping on legal documents - Documents related to business establishment	Free	1-3 days	
<b>14</b>	Registration tax for legal documents - Documents related to business merger - Documents related to business cessation - Contracts related to the supply bid	Free	1-3 days (after audited result)	
<b>15</b>	Registration tax on the transfer of ownership of immovable property	Free	5-10 days	
<b>16</b>	Registration tax on the transfer of ownership of vehicles	Free	2-5 days	
<b>17</b>	Tax obligation confirmation services	Free	1-3 day (after audited result)	
<b>18</b>	Consulting services on tax procedures	Free		

### III Public Procurement Department

<b>No.</b>	<b>Description</b>	<b>Service Fees (in Riel)</b>	<b>Period of service provision (Working Days)</b>	<b>Validity</b>
<b>1</b>	<b>Fees for the first registration</b>			
	- Small type	100,000	21 days	2 years
	- Medium type	200,000	21 days	2 years

	- Large type	300,000	21 day	2 years
<b>2</b>	<b>Fees for renewal of registration</b>			
	- Small type	80,000	21 days	2 years
	- Medium type	140,000	21 days	2 years
	- Large type	200,000	21 days	2 years
<b>3</b>	<b>Fees to request an increase in the type level</b>			
	- From small type to medium type	150,000	21days	2 years
	- From medium type to large type	250,000	21days	2 years
<b>4</b>	<b>Fees to request an addition of category's name</b>			
	- Small type	80,000	21days	2 years
	- Medium type	160,000	21 days	2 years
	- Large type	240,000	21 days	2 years

#### IV Financial Industry Department

No.	Description	Service Fees (in Riel)	Period of service provision (Working Days)	Validity
<b>A</b>	<b>Immovable Properties Trading Management Office</b>			
<b>1</b>	- License fee for immovable property services	500,000	45 days	1 year
<b>2</b>	- License fee for evaluating immovable property	500,000	45 days	1 year
<b>3</b>	- Certificate fee for immovable property services	200,000	45 days	1 year
<b>4</b>	- Certificate fee for evaluating immovable property	200,000	45 days	1 year
<b>5</b>	- License fee for independent engineer	2,000,000	45 days	1 year
<b>6</b>	- License fee for development of immovable property	According to size	45 days	According to size
<b>7</b>	- License extension fee and all above certificates	Same as new request	45 days	

<b>B</b>	<b>Casino Office</b>			
<b>1</b>	- Casino license fee	30,000	30 days	1 year
<b>2</b>	- Fee for extending casino license's validity	30,000	30 days	1 year
<b>3</b>	- Transfer of the ownership of casino license	100,000,000	30 days	Permanent
<b>C</b>	<b>Pawn Business Management Office</b>			
<b>1</b>	- License fee for pawn business	2,000,000	45 days	1 year
<b>2</b>	- License fee for business in accepting securities by transfer	1,000,000	45 days	1 year
<b>3</b>	- License fee for pawn business and accepting securities by transfer	3,000,000	45 days	1 year
<b>D</b>	<b>Insurance Office</b>			
<b>1</b>	- General insurance business license or life insurance companies	50,000,000	45 days	5 years
<b>2</b>	- License extension fee for general insurance companies or life insurance companies	50,000,000	45 days	3 years
<b>3</b>	- Fee for insurance commission license or fee for renewing insurance commission license	4,000,000	45 days	1 year
<b>4</b>	- Fee for insurance agency license or fee for renewing insurance agency license	3,000,000	45 days	3 years
<b>5</b>	- Fee for insurance-risk monitoring company license or renewing insurance-risk monitoring company license	3,000,000	45 days	3 years

<b>6</b>	- Fee for small insurance company license or fee for renewing small insurance company license	5,000,000	45 days	1 year
<b>7</b>	- Fee for small insurance company branch certificate or fee for renewing small insurance company branch certificate	5,000,000	45 days	1 year
<b>E</b>	<b>Micro-Finance and Small and Medium Enterprise Office</b>			
<b>1</b>	- Interest for credit offering by using agricultural supports and developments funds	6% to 7%	30 days	- Short term 1 year - Long term 3 - 5 years
<b>F</b>	<b>Gambling Management Office</b>			
<b>1</b>	- Lottery license fee	40,000,000	30 days	1 year
<b>2</b>	- Lottery certificate fee (branches)	10,000,000	30 days	1 year
<b>3</b>	- Fee for lottery type	20,000,000	30 days	Permanent
<b>4</b>	- License ownership transfer fee	150,000,000	30 days	Permanent