

KINGDOM OF CAMBODIA
Nation Religion King



Ministry of Economy and Finance

No. 970 MEF-PrK

Phnom Penh, 27 December 2012

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

THE DEPUTY PRIME MINISTER, MINISTER OF ECONOMY AND FINANCE

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0908/1055 dated 25 September 2008 on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen the 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 the 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 the Royal Kram No. NS/RKM/0508/016 dated 13 May 2008 promulgating the Law on Public Finance System;
- Having seen the Sub-Decree No. 04 ANKr.BK dated 20 January 2000 and the related Sub-Decrees on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen the Sub-Decree No. 82 ANKr.BK dated 16 November 1995 on the General Rule of the Public Finance;
- Having seen the Sub-Decree No. 134 ANKr.BK dated 15 September 2008 on the Promotion of the Department of Customs and Excise, the Department of Taxation and the National Treasury of the Ministry of Economy and Finance to be the General Department of Customs and Excise of Cambodia, the General Department of Taxation and the General Department of National Treasury under the supervision of the Ministry of Economy and Finance;
- Having seen the Prakas No. 585 MEF.PrK dated 16 February 2001 on the Organization and Functioning of the Financial Industry Department;
- Having seen the Prakas No. 298 MEF.PrK dated 01 April 2009 on the Rectification, Organization and Functioning of the Public Procurement Department;
- Having seen the Order No. 04 BB. dated 15 November 2006 of the Royal Government on Strengthening the Management of Non-Tax Revenue;
- Prakas No. 272 MEF.Prk dated 17 March 2011 of the Ministry of Economy and Finance on the Implementation of Payment Receipts;
- Circular No.005 MEF dated 17 March 2001 of the Ministry of Economy and Finance of the Management of Payment Receipts;
- Pursuant of the necessity of the Ministry of Economy and Finance.

DECIDES

Article 1:

To authorize 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) to implement the collection of revenue from the public service fee for the benefit of the national budget.

This public service list emphasizes the services fees, service duration and the validity according to each public service, as stipulated in the appendix attached with this Prakas.

Article 2:

The Ministry of Economy and Finance shall publicly announce, especially at the service desk, the service standard such as: fee list, document format and procedure for providing services, pertaining to the above revenue collection.

The Ministry of Economy and Finance shall set up a desk to obtain complaint, which could be accidentally filed, especially in case of breaching standard service or taking the fee more than the determined amount or any delay.

Article 3:

The Ministry of Economy and Finance shall be obliged to collect the revenue, be responsible for the collected revenue and transfer it to the national budget, in which it shall register in the accounting record regarding the revenue transaction and record and monitor the revenue in the chapter, account, sub-account of the budget contents, as well as making revenue voucher.

Article 4:

The allocation of duties on managing and collecting revenue from the provision of public services of the Ministry of Economy and Finance shall be determined by the Prakas of the Minister of Economy and Finance.

Article 5:

All collection of revenue from public service fee as stipulated in the appendix attached to this Prakas shall be accompanied with payment receipts, issued by the Ministry of Economy and Finance, in compliance with the Prakas No. 272 MEF.PrK dated 17 March 2011 on the Implementation of Payment Receipts and Circular No. 005 MEF dated 17 March 2011 on the Management of Payment Receipts of the Ministry of Economy and Finance.

Article 6:

The Ministry of Economy and Finance shall determine the specific location and have standby official(s) with one-stop characteristics at the determined location, in order to timely serve the publics.

Article 7:

The revenue-collecting units under the supervision of the Ministry of Economy and Finance shall make report on the implementation of monthly and annual revenue, in order to submit to the Ministry of Economy and Finance prior to the 10th of the following month for the monthly report, prior to the 15th of January of the following year for the annual report.

Article 8:

The public service list as stipulated in the appendix of this Prakas may be subject to the amendment through the Prakas, as necessity.

Article 9:

Any provision contrary to this Prakas shall be null and void.

Article 10:

The General Secretary, Cabinet Chief, General Director, Department Chief and Chief of Relevant Units under the supervision of the Ministry of Economy and Finance shall take charge to effectively implement this Prakas from the date of signature onwards.

DEPUTY PRIME MINISTER (Initials)
MINISTER OF ECONOMY AND FINANCE

(Signature and stamp)

KEAT CHHON

CC:

- General Secretariat of the Senate
- General Secretariat of the National Assembly
- Office of the Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo HUN SEN
- National Audit Authority
- Relevant Ministries – Institutions
- Anti-Corruption Unit
- All Municipal – Provincial Administrations
- Cambodia Chamber of Commerce
“for informational purpose”
- As stipulated in Article 10 “for official purpose”
- Document
- Archives

APPENDIX

Attached to Prakas No. 970 MEF.PrK 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

No.	Description	Amount of Tax Due	Service Fees (Riel)	Processing Duration (Working Days)	Validity
1	Customs Processing Fee-CPF				
	- One container from 20 feet up	60,000 Riels	0Riels	1-2 days	
	- One custom clearance on gasoline product	60,000 Riels	0Riels	1-2 days	
	- One custom clearance for product stored outside a container or inside a container smaller than 20 feet	40,000 Riels	0Riels	1-2 days	
2	Container checking fees using TH-SCAN system				
	- One container smaller than 40 feet	25 US dollars	0Riels	1-2 days	
	- One container from 40 feet up	40 US dollars	0Riels	1-2 days	
3	Provisional customs warehouse license fee (per year)	20,000,000 Riels	0Riels	1-2 days	1 year
4	Fee for storing goods in the provisional customs warehouse over due date (per day)	0.1% of the customs calculation based	0Riels	Immediately	Stored over 30 days at the airport and over 45 days outside the airport

No.	Description	Amount of Tax Due	Service Fees (Riel)	Processing Duration (Working Days)	Validity
5	Transiting Fees				
	- Living cow, buffalo and Horse (per animal)	20,000 Riels	0Riels	Immediately	
	- Living pig, sheep and goat (per animal)	5,000 Riels	0Riels	Immediately	
	- Birds (chicken, duck....) (per kilogram)	500 Riels	0Riels	Immediately	
	- Fishery product (per kilogram)	500 Riels	0Riels	Immediately	
6	Fees for imported goods to be sold in Duty Free Shop	10% of the customs calculation base	0Riels	1-2 days	
7	Sale of custom clearance form (per number)	0Riels	15,000 Riels	Immediately	
8	Sale of vehicle tax stamp (per number)	0Riels	30,000 Riels	1-2 days	
9	Sale of custom tax's stamp (per sheet)	0Riels	50 Riels	1-2 days	
10	Sale of tax stamp (sticking on cigarette pack) (per sheet)	0Riels	4.2 Riels	1-2 days	
11	Sale of transport or stock authorization letter (per sheet)	0Riels	500 Riels	Immediately	
12	Sales of seal in the container (per piece)	0Riels	8,000 Riels	1-2 days	

II. THE GENERAL DEPARTMENT OF TAXATION

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
1	Company registration services -Annual patent tax form -Registration forms including self-declaration tax payer's information sheet -Value Added Tax registration form	0Riels	7-10 days	Valid until business cessation
2	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	0Riels	1 day (if payment is already made at the bank)	1 month
3	Lodgment of annual tax return for real regime -Tax on profit -Patent tax	0Riels	(if payment is already made at the bank) 1 day 3-7 days	1 year
4	Lodgment of returns for estimate regime -Turnover tax -Tax on profit -Patent tax	0Riels	1 day	3-6-12 months
5	Tax on immovable property	0Riels	Immediately	1 year
6	Tax on house and land	0Riels	Immediately	According to the contract
7	Tax on unused land	0Riels	1-2 days	1 year

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
8	Tax on all means of transportation and all types of vehicles	0Riels	Immediately	1 year
9	Stamp tax (Band name label)	0Riels	Immediately	1 year
10	Abattoir tax	0Riels	Immediately	1 month
11	Accommodation tax (estimated regime)	0Riels	Immediately	1 month
12	Public lighting tax (estimated regime)	0Riels	Immediately	1 month
13	Registration tax for legal documents -Documents related to business incorporation	0Riels	1-3 days	
14	Registration tax for legal documents -Documents related to business merger -Documents related to business cessation -Contracts related to the supply bid	0Riels	1-3 days (after audited result)	
15	Registration tax on the transfer of ownership of immoveable property	0Riels	5-10 days	
16	Registration tax on the transfer of ownership of vehicles	0Riels	2-5 days	
17	Tax obligation confirmation services	0Riels	1-3 days (after audited result)	
18	Consulting services on tax procedures	0Riels		

III. PUBLIC PROCUREMENT DEPARTMENT

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
1	Fees for the first registration			
	-Small type	100,000 Riels	21 days	2 years
	-Medium type	200,000 Riels	21 days	2 years
	-Large type	300,000 Riels	21 days	2 years
2	Fees for renewal registration			
	-Small type	80,000 Riels	21 days	2 years
	-Medium type	140,000 Riels	21 days	2 years
	-Large type	200,000 Riels	21 days	2 years
3	Fees on requesting for the increase in the type level			
	-From small type to medium type	150,000 Riels	21 days	2 years
	-From medium type to large type	250,000 Riels	21 days	2 years
4	Fees on requesting for the addition of category's name			
	-Small type	80,000 Riels	21 days	2 years
	-Medium type	160,000 Riels	21 days	2 years

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
	-Large type	240,000 Riels	21 days	2 years

IV. FINANCIAL INDUSTRY DEPARTMENT

A	Immovable Properties Trading Management Office			
1	License fee for immovable property services	500,000 Riels	45 days	1 year
2	License fee for evaluating immovable property	500,000 Riels	45 days	1 year
3	Certificate fee for immovable property services	200,000 Riels	45 days	1 year
4	Certificate fee for evaluating immovable property	200,000 Riels	45 days	1 year
5	License fee for independent engineer	2,000,000 Riels	45 days	1 year
6	Fee for renewing all above licenses and certificates	According to size	45 days	According to size
7	License extension fee and all the above license	Same as new request	45 days	
B	Casino Office			
1	Casino license fee	30,000 Riels	30 days	1 year
2	Fee for extending casino license's validity	30,000 Riels	30 days	1 year
3	Transfer of the ownership of casino license	100,000,000 Riels	30 days	Permanent

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
C	Pawn Business Management Office			
1	License fee for pawn business	2,000,000 Riels	45 days	1 year
2	License fee for business in accepting securities by transfer	1,000,000 Riels	45 days	1 year
3	License fee for pawn business and accepting securities by transfer	3,000,000 Riels	45 days	1 year
D	Insurance Office			
1	General insurance business license or life insurance companies	50,000,000 Riels	45 days	5 years
2	License extension fee for general insurance companies or life insurance companies	50,000,000 Riels	45 days	3 years
3	Fee for insurance commission license or fee for renewing insurance commission license	4,000,000 Riels	45 days	1 year
4	Fee for insurance agency license or fee for renewing insurance agency license	3,000,000 Riels	45 days	3 years
5	Fee for insurance-risk monitoring company license or renewing insurance-risk monitoring company license	3,000,000 Riels	45 days	3 years
6	Fee for small insurance company license or fee for renewing small insurance company license	5,000,000 Riels	45 days	1 year
7	Fee for small insurance company certificate or fee for renewing small insurance company certificate	5,000,000 Riels	45 days	1 year
E	Micro-Finance and Small and Medium Enterprise Office			
1	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

No.	Description	Service Fees	Processing Duration (Working Days)	Validity
F	Gambling Management Office			
1	Lottery license fee	40,000,000 Riels	30 days	1 year
2	Lottery certificate fee (branches)	10,000,000 Riels	30 days	1 year
3	Fee for lottery type	20,000,000 Riels	30 days	Permanent
4	License ownership transfer fee	150,000,000 Riels	30 days	Permanent