

**Kingdom of Cambodia  
Nation Religion King**

**Royal Government of Cambodia  
Circular No. 03**

**Phnom Penh, 12 June 1997**

**CIRCULAR**

**Relative to rules and procedures in applying for tax exemption on  
imported instruments (tools), materials (equipment) under the  
framework of grants, credits and humanitarian aid.**

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In the past the Royal Government has noticed some tardiness in applying for tax exemption on imported instruments (tools) and materials (equipment) under the framework of grants, credits and humanitarian aid, which has led to the implementation of a number of projects outside of the plan expected.

In order to speed up applications for tax exemption on imported instruments (tools) and materials (equipment) under the framework of grants, credits and humanitarian aid, the Royal Government has set up the rules and procedures below:

1. Implementing institutions are required to establish a master list of imported instruments (tools) and materials (equipment) for use in each project and send it to the Council for the Development of Cambodia/Cambodian Rehabilitation and Development Board (CDC/CRDB)
2. Regarding applications for tax exemption on imported instruments (tools) and materials (equipment) under the framework of grants (bilateral, multilateral and non-government organisations), the project implementing institution or the aid recipient institution must fill out application forms to the Ministry of Economy and Finance for consideration through the Council for the Development of Cambodia / Cambodian Rehabilitation and Development Board,
3. Regarding applications for tax exemption on imported instruments (tools) and materials (equipment) under the framework of credit and technical assistance based on an agreement (such as the Asian Development Bank, World Bank ...), the project implementing institution must fill out forms to the Ministry of Economy and Finance for consideration and decision.
4. Regarding applications for tax exemption on imported instruments (tools) and materials (equipment) under the framework of humanitarian aid, the aid recipient institution must fill out forms to the Ministry of Economy and Finance for consideration and decision.
5. Important reference documents for application are as below:
  - Agreement or other document having similar value
  - Packing list Invoice
  - Bill of loading

The Royal Government invites all institutions to carefully carry out this circular with efficiency.

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- King's Cabinet
- National Assembly General Secretariat
- Ministries and Secretaries of State
- First Prime Ministers Cabinet
- Second Prime Minister's Cabinet
- Archive files

**First Prime Minister**

Signature

Norodorn Ranariddh

**Second Prime Minister**

Signature

Hun Sen