

**KINGDOM OF CAMBODIA
NATIONAL RELIGION KING**

**Ministry of Economic and Finance
No. 192**

Phnom Penh, April 6, 1998

**Declaration
on
Procedures in selling or transferring all kind of vehicles
Importing through suspend tax by Embassies, International
Organization and Non Government Organization**

Senior Minister
Minister, Ministry of Economic and Finance

- Seen the constitution of Kingdom of Cambodia.
- Seen the Royal decree of the Preah Bat Samdech Preah Norodom Sihanuk Varaman, the King of the Kingdom of Cambodia, date on 01 November 1993 on nominating the Royal Government of Cambodia.
- Seen the regulations on financial system, announced to use by the Royal Proclamation 01/ 93 date on 28 December 1993.
- Seen the Law on preparing and practicing of council of minister, which declared to use by Royal proclamation date on 20 July 1994.
- Seen the Royal decree/ 1094/83 dated on amendment the composition of the Royal Government.
- Seen the law on importing and exporting tax which declared to use by the decree No. 57 dated 26 July 1989 of council of state.
- Seen the Royal decree 0897/ 147 dated on 7 August 1997 on amendment composition of Royal Government.
- Referred to the needs of Ministry of Economic and Finance

Decided

Article 1: Embassy, International Organization, Non Governmental Organizations, Bilateral and Multilateral agent, importing all kind of vehicles through a suspend tax for uses in mission term or implementing other projects, could not sell or transfer, or rent to other second party.

Article 2: In the case of necessity and certain reasons, Embassies, International organizations, Non government organization, and bilateral or multilateral agents that implementing projects can sell or transfer those importing vehicle through suspend tax to the second party during or after finishing the mandate of mission or implementing projects by applying through procedures as stated in Article 3 and 4 of this declaration.

Article 3: Embassies, International Organization, Non Government Organization, Bilateral and Multilateral Aid Agents must inform to Ministry of Economic and Finance (Custom House) at least 30 days prior to the date of selling or transferring of those importing vehicles though suspend tax to other second party.

Article 4: The second party who buy or was transferred the vehicles from Embassies, International Organization, Non Government Organization, and Bilateral, Multilateral Aid agents, need to complete the form and oblige to pay tax and income tax to the custom and excise as proper and correct to the actual situation in accordance to the stated procedures.

Article 5: Every activities selling or transferring vehicles, apply differently form the procedures stated in this announcement, must get penalty according to the applicable law.

Article 6: Customs House has the obligations to cooperate with the involved authorities to prepare and define procedures for actual application with effectiveness.

Article 7: Every existing documents, which has different meaning from what are stated in this declaration are considered as annulment.

This announcement takes effect from the date of signing.

Keat Chhon

CC:

- Council of Minister
- Ministry Public Works and Transportation
- Ministry of Foreign Affairs and International Cooperation
- Ministry of Interior
- Custom House
- Department of State Wealth
- Chronicle document