

**KINGDOM OF CAMBODIA
NATIONAL RELIGION KING**

**Royal Government
Council for Development of Cambodia**
Ref: 588/ 98

Phnom Penh, 10 February 1998

**Joint Notice
between the Ministry of Economy and Finance and
the Council for Development of Cambodia**

In order to assist NGOs in the efficient processing of applications for tax exemption on imported motor vehicles, I wish to advise the following guidelines :

- 1 NGOs intending to seek tax exemption on imported vehicles must request approval from the Council for Development of Cambodia / Cambodian Rehabilitation and Development Board (CDC/ CRDB) prior to ordering the vehicle. This formal request must be accompanied with the vehicle specification and the pro forma invoice.

NGOs who do not have prior approval for tax exemption will incur import duties.

2. **a.)** in the case of vehicles intended for direct use on projects, tax exemption will generally not be granted for imported luxury off road and other motor vehicles with a pre tax value in excess of US\$ 25.000.
b.) Those NGOs with specific project circumstances which require the importation of any vehicle specified in 2.a above, will have to provide full documentation justifying why another model of vehicle cannot be used. The CDC/CRDB will review the request on a case by case basis.
3. These guidelines come into effect from 01 April 1998 and will remain effective until further notice.

Keat Chhon
Sr. Minister in Charge of Rehabilitation and Development
Minister of Economy and Finance
Vice Chairman, CDC