

**KINGDOM OF CAMBODIA
NATIONAL RELIGION KING**

Royal Government
Council for Development of Cambodia
Ref: 2337/97

Phnom Penh, 11 August, 1997

Notice

On advise to implement the Prakas No.03 of the Royal government of Cambodia date 12 July 1997.

In order to assist in the efficient processing of application for tax exemption on imported materials and equipments in a donation framework and humanitarian assistance by Prakas No.03, the Council for Development of Cambodia wish to advise as following:

Article 1

Ministries / Royal government institution as a partners to implement each project by bilateral, multilateral and Non government organization or donation institution should arrange relevant document to the request for tax exemption for each project and then submit to the Council for Development of Cambodia / Cambodian Rehabilitation and Development Board. Those document consist of:

Bilateral and Multilateral Aid framework

- 1- Framework Agreement between the government of donation countries or between multilateral with Royal Government of Cambodia.
- 2- Financial Agreement or Financial Protocol or Exchange of Note or other document which is similar value between the competence institutions of the government of donation countries or multilateral institutions with Royal government of Cambodia.
- 3- Agreement with the Consultants, Constructors and Suppliers.

Non Government Organization Aid framework

- 1- Official letter of Memorandum of Understanding (MOU) between Royal Government of Cambodia and Non Government Organization (NGO).
- 2- Agreement on cooperation between non government organization with the Ministries competent or Government Institution.
- 3- NGO activities annual report, quantities and budget resource for the project.

Common point for implementation of bilateral Aid, Multilateral Aid and NGOs framework:

- 1- Project document or relevant document involve to the project and planning.
- 2- Master list of imported materials and equipments for the project and planning to be asked for tax exemption.
- 3- List of imported materials and equipments which was authorized to imported so far and the present institutions of those items.

As above mention please forward to the Council for Development of Cambodia no later than 15 September 1997.

Article 2

Every request to import for tax exemption must submit to the Council for Development of Cambodia / Cambodian Rehabilitation and Development Board as following document:

- Submit application form
- Packing List
- Invoice
- Transport document

Article 3

All Ministries, government institutions and donation institutions should abide by to the announcement. This announcement come into effect from dated of signature.

Senior Minister,
Minister, Ministry of Economic and Finance
Vice Chairman of CDC

Keat Chhon

CC :

- Cabinet of the King
- Secretariat General of National Assembly
- Cabinet of first Prime Minister
- Ministries and State Secretariat
- Donation institutions
- Documentation