

APPENDIX I : LIST OF INVESTMENT AND BUSINESS RELATED LAWS AND REGULATIONS

Laws and Regulations relating to Investment, and Business in Cambodia

Laws and Regulations	Year of Adoption/ Present Status
<i>Constitution, The National Assembly</i>	
Law on the Amendment to Article 28 of the Constitution	1994
The Constitution of the Kingdom of Cambodia	1993
<i>Government</i>	
Sub-Decree on Procedures for Imposing Disciplinary Sanctions on Civil Servant	1997
<i>Judiciary</i>	
Law on the Organization and Functioning of the Supreme Council of Magistracy	1994
<i>General</i>	
Civil Code	In preparation
Law on Anti-Corruption	In preparation
Civil Procedure Code	June 2006
Sub-Decree No. 84 on Creation of Anti-Corruption Entity	August 2006
<i>Investment</i>	
Sub-Decree No. 27 and 92 on the Amendment to the Sub-Decree No. 147 on the Orgnizaition and Functioning of the Council for the Development of Cambodia	2006
Memorandum of Understanding on Investment Cooperation between the Kingdom of Cambodia and the Government of Australia	2006
Sub-Decree No.111 on the Implementation of The Amendment to the Law on Investment	2005
Sub-Decree No. 147 on the Organization and Functioning of the Council for the Development of Canbodia	2005
Sub-Decree No.17 on the Establishment of the Sub-committee on Investment of the Provinces-Municipalities	2005
Law on the Adoption of the Agreement between the Government of the Kingdom of Cambodia and the Kingdom of Netherlands on the Promotion and Portection of Investments	2005
Ditto (Socialist Republic of Vietnam)	2005
Law on the Amendment to the Law on Investment	2003
Law on the Adoption of the Agreement between the Government of the Kingdom of Cambodia and the Republic of Cuba on the Promotion and Protection of Investments	2002
Ditto (The Republic of Croatia)	2002
Sub-Decree No.33 on Creation of Development Zones	2001
Law on the Adoption of the Convention on the Settlement of Investment Disputes between States and Nationals of other States	2001
Law on the Adoption of the Agreement between the Government of the Kingdom of Cambodia and the OPEC and Fund International Development on the Promotion and Protection of Investments	2001
Ditto (Republic of the Philippines)	2001
Ditto (France Republic)	2001
Ditto (F. R. Germany)	2001
Sub-Decree on the Development of Sihanoukville Autonomous Port	2000

Law on the Adoption of the Agreement between the Government of the Kingdom of Cambodia and the Republic of Indonesia on the Promotion and Protection of Investments	2000
Ditto (Republic of Korea)	2000
Law on the Adoption of the Agreement between the Government of the Kingdom of Cambodia and the Republics of Singapore on the Promotion and Protection of Investments	1999
Ditto (Swiss Confederation)	1999
Ditto (People's Republic of China)	1999
Ditto (The Kingdom of Thailand)	1997
Ditto (Malaysia)	1996
Memorandum of Understanding on Economic and Technical Cooperation between the Kingdom of Cambodia and the Republic of India	1996
Sub-Decree on the Establishment of the Sihanoukville Industrial Zone	1995
Investment Incentive Agreement between the Royal Cambodian Government and the Government of the United States of America	1995
Sub-Decree No.51 on the Organization and Functioning of the Council for the Development of Cambodia	1995
Law on the Investment in the Kingdom of Cambodia	1994
<i>SEZ/Industrial Land</i>	
Sub-Decree No.57 on the Establishment of Poipet “O Neang” Special Economic Zone	June 2006
Sub-Decree No.148 on the Establishment and Management of the Special Economic Zone	2005
Sub-Decree No.147 on the Organization and Functioning of the CDC	2005
Sub-Decree No.10 on the Creation of the Nearng Kok Industrial Zone, Koh Kong Province	2002
Sub-Decree No.33 on Creation of Development Zone	2001
Sub-Decree on the Establishment of the Sihanoukville Industrial Zone	1995
<i>Business & Industry</i>	
Law on Establishing Commercial Court	In preparation
Law on Anti-dumping, Countervailing Duty and Safeguard	In preparation
Regulations on Sanitary and Phyto-sanitary Measures (SPS)	In preparation
Law on the Industrial Standards	In preparation
Law on Business Association, Cooperatives	In preparation
Law on Commercial Contract	Draft
Law on Commercial Leasing	Draft
Law on Personal Property Leasing	Draft
Law on Commercial Agency	Draft
Law on Insolvency (Bankruptcy)	Draft
Law on Secured Transaction	Draft
Law on Cambodian National Standards Institute	Draft
Law on Management of Factories and Handicrafts	June 2006
Law on Commercial Arbitration	May 2006
Law on Commercial Enterprises	May 2005
Law on Negotiable Instruments and Payment Transactions	2005
Ministerial Order on Liability of Directors, Managers or Owners of an Enterprise for Tax Due, Additional Tax and Interest	2005
Ministerial Order on Determination of the Cost of Company Registration at the Ministry of Commerce	2004

Ministerial Order on Arbitration Council	2004
Sub-Decree on the Establishment of the Provincial Chamber of Commerce	2004
Law on the Adoption and Implementation of United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards	2001
Ministerial Order on Cambodian Industrial Standards	2001
Law on the Management of Quality and Safety of Products and Services	2000
Ministerial Order on Trading Activities of Commercial Companies	2000
Law on the Amendments of the Law on the Commercial Regulations and Commercial Register	1999
Ministerial Order on Measures Against Food Products Devoid of Appropriate Packing Labels	1999
Sub-Decree on the Material Standard	1998
General Statute on Public Company	1996
Law on Foreign Exchange	1997
Law on the Chamber of Commerce	1995
Sub-Decree on the Establishment of the Phnom Penh's Chamber of Commerce	1995
Law Bearing on the Commercial Regulations and Commercial Register	1995
Circular No.63 on the Adoption of the Market Economy	1994
Declaration No.38 referring to Contract and Other Liabilities	1988
<i>Taxation & Accounting</i>	
Ministerial Order on Implementation of VAT for Supplying Industries or Contractor for serving Garment, Textile and Footwear	2005
Ministerial Order on the Organization and Functioning of Tax Department	2005
Ministerial Order on Liability of Directors, Managers or Owners of an Enterprise for tax Due, Additional Tax and Interest to be paid	2005
Ministerial Order on the Tax on Profit (Amended)	2003
Ministerial Order on the Implementation of Cambodian Accounting Standards (CAS)	2003
Ministerial Order on the Tax on Profit	2003
Law on the Amendment to the Law on Taxation	2003
Sub-Decree on the Kampuchea Institute of Certified Public Accountants and Auditors	2003
Sub-Decree on the functioning of the National Accounting Council	2003
Ministerial Order on Salary Tax	2003
Law on Corporate Accounting, Audit and Accounting Profession	2002
Law on Audit of Government Entities	2000
Sub-Decree on Value Added Tax	N.A.
Ministerial Order on Turnover Tax	N.A.
Law on Taxation	1997
Circular No.635 on the Certification of the Business Accounts	1994
Ministerial Order No.18 on the Identification of Business subject to Profit and Income Tax	1994
Law on Accounting	1992
<i>Banking & Finance</i>	
Law on Government Securities	In preparation
Law on Securities and Exchange	In preparation
Law on Insurance	2000
Ministerial Order on the Licensing of Banks	2000
Ministerial Order restructuring the Foreign Trade Bank of Cambodia (FTRC)	1999

Law on Banking and Financial Institutions	1999
Law on the Organization and Functioning of the National Bank of Cambodia	1996
Trade	
Law on Rules of Origin	In preparation
Law on Customs	Draft
Ministerial Order No. 607 (MEF) on Establishment and Putting into Operation the Office of Risk Management and Audit of Customs and Excise	August 2006
Sub-Decree on Risk Management	March 2006
Memo of The Ministry of Industry, Mines and Energy to GMAC (Elimination of Certificate of Processing)	2005
Law on WTO Accession	2004
Ministerial Order on the Implementation of the Pre-Shipment Inspection Service	2000
Regulation on the Implementation of the Pre-Shipment Inspection Service (Attachment to the above Ministerial Order)	2000
Ministerial Order on Trading Activities of Commercial Companies	2000
Ministerial Order Amending and Supplementing the Issuance of the Certificate of Origin, Commercial Invoice and Expo	1999
Ministerial Order on the Issuance of the Certificate of Origin, Commercial Invoice and Export License for Garments	1999
Decision No.112 on the Creation of an Inter-Ministerial Commission for the Preparation and Organization of Import and Export Procedures and Regulations	1994
Law regulating the Duties on the Imported and Exported Goods	1989
Labor	
Law on Amendment to the Law on Labor	Draft
Law on Labor (Amendment)	1997
Sub-Decree on the Export of Khmer Labor to Work Overseas	1995
Law on Labor	1993
Intellectual Rights	
Law on the Protection of Layout Design of IC	In preparation
Law on Undisclosed Information	In preparation
Sub-Decree No. 64 (RGC) on the Implementation of the Law Concerning Marks, Trade Names and Acts of Unfair Competition	July 2006
Law on the Copyright and Related Rights	2003
Law on the Patents, Utility Model Certificates and Industrial Design	2003
Law on Marks, Trade Names and Acts of Unfair Competition	2002
Ministerial Order on Procedures of the Intellectual Property Department	1997
Infrastructure, Transport & Land	
Law on Merchant Shipping	In preparation
Law on Water Supply	In preparation
Law on Geographical Indication	In preparation
Law on Concessions	Draft
Sub-Decree on Implementation of the Law on Concessions	Draft
Law on the Civil Aviation	Draft
Highway Code	Draft
Law on the Telecommunications	Draft

Sub-Decree on the State Land Management	2005
Instruction on Hearing Procedure of the National Cadastral Commission	2005
Ministerial Order on the Guidelines and Procedures of the Cadastral Commission	2002
Sub-Decree No.48 on Sporadic Land Registration	2002
Sub-Decree No.47 on Organization and Functioning of the Cadastral Commission	2002
Sub-Decree No.46 on Procedures of Establishing Cadastral Index Map and Land register	2002
Sub-Decree No.131 on the Determination of Maximum License Fee for Electric Power Service Providers in Cambodia	2001
Law on Land	2001
Law on Electricity	2001
Sub-Decree on Management of Forest Concession	2000
Sub-Decree No.11 on Build-Operate-Transfer (BOT) Contract	1998
Law on Land Use Planning, Urbanization and Construction	1994
Decision No.34 on the Creation of a National Committee for Land Planning and Urbanization of Areas surrounding Phnom Penh, Towns and Provinces	1993
<i>Tourism</i>	
Law on the Suppression of Gambling	1996
Law on the Protection of Cultural Heritage	1996
<i>Agriculture, Environment</i>	
Law on the Water Resources Management	In preparation
Law on the Amendment to the Law on Forest	Draft
Law on Fisheries	Draft
Law on Forestry	2002
Sub-Decree on The Control of Air Pollution and Noise Disturbance	2000
Sub-Decree on the Water Pollution Control	1999
Sub-Decree on Management of Solid Waste	1999
Law on Environment Protection and Natural Resource Management (LEPNRM)	1997
Sub-Decree on Conferring the Right to Sell and Export Rubber Products to the Ministry of Agriculture, forestry and Fisheries	1994
Sub-Decree on the Creation of a National Permanent Commission for Coordinating the Privatization and the Promotion of Rubber Plantations	1994
Decision No.65 on the Annulment of the Existing Procedure for Timber Export	1994
Royal Decree on the Protection of Natural Areas	1993
<i>Social</i>	
Law on Nationality	1996
Law on the Suppression of the Kidnapping, Trafficking and Exploitation (For protecting vulnerable groups)	1996
Law on the Press	1995
Law on Immigration	1994
Criminal Procedure Law	1993
Judiciary and Criminal Law and Procedure Applicable in Cambodia (Enacted by the SNC)	1992

Note 1: "In preparation": Being drafted in Ministerial level

Note 2: "Draft": Either submitted to the National Assembly for adoption or to the Council of Ministers for finalization as Draft Law before being sent to the National Assembly