Kingdom of Cambodia

Nation Religion King

Ministry of interior

Ministry of Economy and Finance

No. 175 MFF.TD.BRK

Phnom Penh, 22 January, 2002

Inter-Ministerial Prakas
On
Administration and Collection of the Public Lighting Tax

Minister of Economy and Finance and Co-Ministers the Ministry of Interior

- Having seen the Constitution of the Kingdom of Cambodia, 1993;
- Having seen Royal Decree dated 30 November 1998 on the Appointment of the Royal Government of Kingdom of Cambodia;
- Having seen Royal Kram No. 02 NS/94 dated 20 July 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Royal Kram No. NS/RKM/0196/08 dated 24 January 1996 promulgating Law on the Establishment of Ministry of Interior;
- Having seen Royal Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating Law on the Establishment of Ministry of Economy and Finance;
- Having seen Royal Kram No. NS/RKM/1096/01 dated 31 December 1998 promulgating Law on Budget for Administration for 1999;
- Having seen Royal Kram No. NS/RKT/1201/15 dated 31 December 2001 promulgating Law on Budget for Administration for 2002;
- Having seen Royal Kram No. NS/RKT/0298/03 dated 25 February 1998 promulgating Law on Provincial-Town Financial Regime.

DECIDES

Article 1.- A 3%-public lighting tax shall be imposed on alcoholic drink and cigarettes sold in each province-town.
Carrying alcoholic drink and cigarettes for personal use of taxpayer, staff, or third parties shall also be subject to paying this tax.

Article 2.- The following items shall be considered as alcoholic drink and cigarettes:

- Beer;
- Wine;
- Vermouth'
- Other type of alcoholic drink except palm wine and rice wine;
- All types of cigarettes and cigars.

Article 3.- This tax shall be imposed at all stages of supplying and applied to the supplying price of taxable products including other taxes except public lighting tax itself and value added tax (VAT) for those who is subject to paying taxes under real regime or taxes on profit for those who are responsible for paying tax on profit (TOP).

The public lighting tax shall be determined and paid upon the product supply.

The rule defining terms of supplying shall be complied with provisions on the VAT and TOP.

Article 4.- Persons who supply alcoholic drink and cigarettes shall be considered as public lighting taxpayer and shall be responsible to pay this tax.

To calculate tax amount to be paid, taxpayers shall distinguish profits gaining from supplying alcoholic drink and cigarettes and profit gaining from supplying others goods and services.

In case if taxpayers under estimated regime are not able to distinguish their profits, tax officers shall discuss taxpayers to define the proportion of profit gaining from alcohol drink and cigarettes subject to the tax. This proportion shall be reviewed and approved by the head of provincial-town tax offices.

Article 5.- Taxpayers under real regime shall submit a letter no later than the 20th of following month and shall pay tax according to the amount declared in the letter.

Taxpayers under estimated regime shall pay the tax every month by no later than the 10th of the following month.

Provision on the regulation and procedure for taxation stipulated by the Law on Taxation which was promulgated by Royal Decree No. SN/RKM 0297/03 shall be applied to this public lighting tax.

Article 6.- Competent institutions in administrating and collecting the public lighting tax shall be defined as the following:

- Each office of tax collection under real regime shall be responsible for collecting this tax from taxpayers under real regime.
- Each provincial-town tax office branch shall be responsible for collecting this tax from taxpayers under estimated regime within its respective province-town.
- The government's delegates in charge of Phnom Penh Municipality, Pailin, Krong Kep, and all provincial-town governors shall be entitled to push the collection of those incomes.

Article 7. - Revenues from collecting this tax shall be used for spending on public lighting in the provinces-towns.

Article 8.- Administrative director general, director of economic and financial planning of the Ministry of Interior, government's delegates in charge of Phnom Penh Municipality, Pailin, Krong Kep, and other provincial-town governors, director of tax departments, director of other departments under the Ministry of Economy and Finance shall be responsible for effectively implementing this Prakas.

Article 9.- These article shall have their effectiveness and come into force from the date of signature onward.

Co-Ministers Minister

Ministry of Interior

Ministry of Economy and Finance
KEAT CHHUN

Copy to:
- Cabinet of the Royal Palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Council of Ministers
- Secretariat of all Ministries
  "for information"
- As in article 8 "for implementation"
- Documentation-Achieves