

**Kingdom of Cambodia
Nation Religion King**

Royal Government of Cambodia
Council for the Development of Cambodia
No. 538/00 CDC

Phnom Penh, February 22, 2000

**SECHDKEY CHUN DAMNENG (NOTICE)
ON THE PAYMENT OF TAX DEBT OWED BY INVESTMENT ENTERPRISES IN
THE KINGDOM OF CAMBODIA**

- With reference to the Law on Investment of the Kingdom of Cambodia promulgated by Preah Reach Kram No. 03 NS/94 of August 05, 1994;
- With reference the Law on Fiscal Tax promulgated by Preah Reach Kram No. NS/RKM0207/03 of February 24, 1997;
- With reference to Anukret No. 88 ANK/BK of December 29, 1997 on Implementation of the Law on Investment of the Kingdom of Cambodia and Anukret No. 53/ANK/BK of June 11, 1999 on the Amendment of Anukret No 88/ANK/BK Dated December 29, 1997 on the Implementation of the Law on Investment of the Kingdom of Cambodia;
- With reference to the Letter of the Ministry of Economy and Finance No. 2446 of July 30, 1999;
- With reference to the Letter of the Ministry of Economy and Finance No. 4246 of November 19, 1999; and
- With reference to the interministerial meeting of January 31, 2000.

In order to enhance the effective implementation of law and improve good management of the State revenues, the CDC/CIB are very pleased to inform all directors of Investment Enterprises that the CDC/CIB will not review their request for import of machinery, equipment, and raw materials as long as their enterprises are non-performing and tax debts are still owed to the State.

As per the abovementioned, you are requested to contact the Tax Department of the Ministry of Economy and Finance in order to clear your tax debts on a timely basis.

Effective from May 2, 2000, the CDC/CIB shall review only application for import of enterprises which have proper documentation from the Tax Department certifying that no tax obligations are owed to the State.

As such, all those concerned are hereby informed and required to comply with this Notice from the date of its signature.

Secretary of State
Minister of Economy and Finance
and Second Vice-Chairman of CDC
Kong Vibol