

Kingdom of Cambodia  
Nation Religion King

Ministry of Commerce  
No. 017/PRK/MoC

**PRAKAS**  
**ON**  
**Import Export Operation TRADING ACTIVITIES OF COMMERCIAL**  
**COMPANIES Enterprises**

**The Minister of Commerce**

- Referring to the 1993 Constitution of the Kingdom of Cambodia;
- Referring to Reach Kret NS/RKT/1198/69 of November 25, 1998 on the Appointment of the Prime Minister of the Royal Government of Cambodia;
- Referring to Reach Kret NS/RKT/1198/72 of November 30, 1998 on the Formation of the Royal Government of Cambodia;
- Referring to Reach Kram No. NS/RKM/0196/16 of January 24, 1996 promulgating the Law on the Establishment of Ministry of Commerce;
- Referring to Anukret No. 54/ANK of September 22, 1997 on the Organization and Functioning of the Ministry of Commerce;
- —Referring to the Law on Commercial Regulations ~~ulea~~ and the Commerce Registry ~~ation~~; and
- —Pursuant to the decision of the Prime Minister of January 19, 2000.

**IT IS HEREBY DECIDED**

**Article 1:** ~~Both Cambodian and Foreign Companies, which are have been registered with the Ministry of Commerce shall, be allowed have the rights to to freely engage in trading operate Import Export activities business freely.~~

All ~~trading activities~~ ~~Import Export operation~~ shall be ~~subject~~ paid to payment of tax as determined by according to provision of law.

**Article 2:** ~~The provision decision as provided stipulated under in Article 1 above shall not be applied to the Investment Companies, which is are governed under the Law on Investment Law of the Kingdom of Cambodia.~~

Trading activities — Business objective regarding the Import Export shall be listed filed in the schedule of activities ~~list of the field that shall not entitled be received the exemption to investment incentives as stipulated provided i in the Sub-Decree Anukret No.~~

88/ANK/BK dated December 29, 1997 on the Implementation of the Law on Investment Law of the Kingdom of Cambodia, No. 88 ANK/BK dated December 29, 1997.

**Article 3:** Any previous decision, which is contrary to this *Prakas* shall be abrogated.

**Article 4:** This Prakas shall enter into force from the date of its signature ~~onward~~.

**Article 5:** The ~~T~~general technical ~~D~~director General, ~~the~~ general ~~D~~director General of ~~a~~Administration and ~~f~~Finance, ~~the~~ ~~i~~Inspector of inspection ~~G~~eneral, ~~the~~ ~~D~~irector of ~~C~~abinet shall be tasked to implement this ~~e-present~~ *Prakas*.

Phnom Penh, ~~date~~ January 25, 2000

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The Minister of Commerce

Signed and Sealed

**Cham Prasidh**