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Council of State/National Assembly
Kret/Chhab No 21 of February 15, 1991

Law On the Establishment of the Registration Tax

- Referring to the Constitution of the State of Cambodia;
- Referring to the law on the organization of the National Assembly and the organization of the Council of State of People Revolutionary Republic of Cambodia;

Decide

The Law on the Establishment of the Registration Duty had been adopted by the National Assembly of the State of Cambodia on February 01, 1991 during the 20th plenary session of its 1st legislature.

Made in Phnom Penh, February 15, 1991

LAW On The Establishment of the Registration Duty

Article 1: Shall create the Registration Duty.

Article 2: The Registration Duty shall be applied to the transfer of the ownership in the buy-sell form

- House and land in residential area 6%
- All kinds of vehicles 4%
- All kinds of motor cycles 2%
- Motorless boat, Motor launch boat, ship, barge 2%

Article 3: The income from the Registration Duty shall be allocated to the national budget

Article 4: The representative or agency of any authority who collects by force or obtains the Registration Duty which are not mentioned in this law or the Registration Duty with the rates different from what were specified by this law, shall be subject:

1. to punishment of imprisonment from 1 to 5 years if the amount of registration duty obtained from the offense less than 10,000 riels (ten thousands riels).
2. to punishment of imprisonment from 5 to 10 years if the amount of registration duty obtained from offense from 10,000 riels (Ten thousands riels) to 100,000 riels (one hundred thousands riels).

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3. to punishment of imprisonment from 10 years to the whole life time if the amount of registration duty obtain from the offense more than 100,000 riels (one hundred thousands riels).

Article 5: The procedure of the registration and the collection of registration duty shall be determined by Anukret.

This law has been approved by the National Assembly of the State of Cambodia on February 01, 1991 during the 20th plenary session of its 1st legislature.

Phnom Penh. February 2. 1991
National Assembly President
Signature and Seal
Chea Sim