

**KINGDOM OF CAMBODIA
NATION RELIGION KING**

ព្រះរាជាណាចក្រកម្ពុជា



Unofficial translation

Ministry of Economy and Finance

No. 508 MEF/BK

PRAKAS

ON

**AUTHORIZATION OF RIGHT OF THE FOREIGN CERTIFIED PUBLIC
ACCOUNTANTS AND STATUTORY AUDITORS TO SIGN ON AUDITING REPORTS**

Deputy Prime Minister and Minister

Ministry of Economy and Finance

- Have seen the Constitution of the Kingdom of Cambodia;
- Have seen Royal Degree No. NS/RTK/0908/1055 dated 25 September 2008 on the appointment of the Royal Government of Cambodia;
- Have seen the Royal Kram No. 02/NS/94 dated 20 July 1994 promulgating Law on Organization and functions of the Council of Ministers;
- Have seen Royal Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating Law on Establishment of the Ministry of Economy and Finance;
- Have seen Royal Kram No. NS/RKM/0702/011 dated 08 July 2002 promulgating Law on Corporate Accounts, Their Audit and Accounting Profession;
- Have seen Sub-degree No. 04/ANKr/BK dated 20 January 2000 on the Composition and Functions of Ministry of Economy and Finance;
- Have seen Sub-degree No. 06/ANKr/BK dated 11 February 2003 on the Establishment of Department of Local Finance of Ministry of Economy and Finance;
- Have seen Sub-degree No. 78 ANKr/BK dated 18 November 2004 and Sub-degree No. 20/ANKr/BK dated 29 March 2008 on the addition and rectification of a number of departments of the Ministry of Economy and Finance;
- Have seen Sub-degree No. 134 ANKr/BK dated 15 September 2008 on promoting Custom and Excises Department, Taxes Department, and National Treasury Department to Department General of Customs and Excises, Department General of Taxes, and Department General of National Treasury under the Ministry of Economy and Finance;
- Have seen Sub-degree No. 08/ANKr/BK dated 30 March 2003 on the Composition and Functions of the National Accounting Council;
- Have seen Sub-degree No. 18/ANKr/BK dated 19 March 2003 on the Composition and Functions of Khmer Institute of Certified Public Accountants and Auditors;

- Pursuant to the necessity of the Ministry of Economy and Finance.

HEREBY DECIDES

Article 1-

To authorize the foreign certified public accountants and statutory auditors those are operating their profession in the Kingdom of Cambodia to continue to sign on the audited financial statements of the entities for another three (3) years to five (5) years.

Article 2-

Any regulations against this PRAKAS shall consider as invalidity.

Article 3-

Secretary Generals, Governmental delegates in charge of as Director Generals, Chief of Office of Deputy Prime Minister and Minister of Ministry of Economy and Finance, President of the National Accounting Council, President of the Kampuchea Institute of Certified Public Accountants and Auditors, relevant departments and units whom under supervision of Ministry of Economy and Finance, and the foreign certified public accountants and auditors who are members of the Kampuchea Institute of Certified Public Accountants and Auditors rigorously implement this PRAKAS in accordance with respective individual duties and functions from the date of signature.

In Phnom Penh, Date: 26 June 2009

**Deputy Prime Minister and Minister
Ministry of Economy and Finance**

Keat Chhon

Recipients

- Royal Palace
- Secretariat General of Senate
- Secretariat General of Parliament
- Office of Prime Minister
- Office of the Council of Ministers
- Secretariat General of Royal Government of Cambodia
- Office of Ministry of Economy and Finance
- All ministries, institutions and relevant authorities

“For information”

- As in Article 2 **“for implementation”**
- Archives-Documentations
- Royal Gazette