



**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**

ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប  
ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា  
To Pay Tax Is The Obligation For All Cambodian People And  
To Contribute To The Defense And Development Of Our Nation!



# Asset Recovery in Cambodia

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# Content

- **Background**
- **Laws and regulations**
- **Procedures in asset seizure**
- **Revenue allocation of seized assets**



# Background

- **Meeting on the Review of the implementation of the United Nations Convention against Corruption second round**
- **Review of money laundering and financing of terrorism by APG and FATA**
- **National Strategy for combating money laundering and financing of terrorism**
- **MOJ is preparing draft law on provisional disposal of seizures and draft law on mutual legal aid in criminal sector**
- **In 2019, MEF and MOJ issued Joint Prakas on the establishment of evidence management commission**



# Laws and Regulations





# Procedures in Asset Seizure

**1. Court Order**



**2. Notification of Court Order**

**Confiscation**



**3. Seized Asset  
is Transferred  
to MEF  
(Evidence  
Management  
Commission)**



**4. Seized Asset Management:**

- Selling
- Transferring to related Institutions
- Transferring to related Court Institution
- Transfer to Evidence management commission



**5. Revenue**



# Revenue allocation of seized assets

- **Evidence Management Commission**
- **Government**
- **MEF**



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**Thank You!**