



ROYAL GOVERNMENT OF CAMBODIA

Progress Report on the
**IMPLEMENTATION OF RESOLUTE REFORM
MEASURES INTRODUCED AT THE 19TH
GOVERNMENT-PRIVATE SECTOR FORUM**
Second Semester 2024

*"The Royal Government of Cambodia considers the private sector as
a key partner and engine of national economic growth"*

Approved by the Council of Ministers in its
Plenary Session on 23 May 2025





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EXECUTIVE SUMMARY

- 1- The 19th Government-Private Sector Forum (G-PSF) was held on November 13, 2023, chaired by **Samdech Moha Borvor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia**, set out 11 major packages of resolute reform measures, including: (1) Adjusting the business and investment environment, (2) Easing the compliance burden, (3) Facilitating businesses under the jurisdiction of tax authority, (4) Trade facilitation under the jurisdiction of customs authority, (5) Improving transportation and infrastructure, (6) Restoration and promotion of tourism development, (7) Development of agriculture and agro-industry, (8) Banking and financial sector, (9) Mining and energy sector, (10) Construction and real estate sector, and (11) Other issues.
- 2- Following the assignment by the Royal Government, the Council for the Development of Cambodia (CDC) has prepared this progress report on the implementation of the above resolute reform measures for the second semester of 2024, following the first semester report approved by the Council of Ministers in its plenary session on August 23, 2024. The 11 packages of resolute reform measures were broken down into 188 specific measures to facilitate monitoring and evaluation. Based on the first semester report of 2024, 108 measures, equivalent to approximately 57%, were fully implemented, while the rest remained in progress. As of the end of the 2nd Semester 2024, fully implemented measures have increased to 160, equivalent to approximately 85% of the total, leaving only 28 measures still in progress.
- 3- In addition to the results of progress monitoring, this report also includes evaluation results based on a preliminary survey of stakeholders who attended the dissemination of the first semester 2024 progress report on October 17, 2024. This preliminary survey aimed to collect inputs and constructive feedback from stakeholders, particularly the private sector, on the quality of the first semester progress report, the effectiveness of the G-PSF mechanism, and the impact of implementing the resolute reform measures introduced at the 19th G-PSF. A total of 46 participants took part in this survey, including 24 from the private sector, 20 representing government ministries and institutions, and 2 from development partners. Based on the survey results, approximately 89% of participants expressed satisfaction with the content of the first semester 2024 report. Additionally, while information flow within the forum occurs through multiple communication channels, about 36% of survey participants receive information related to the G-PSF mechanism through direct contact with the Cambodia Chamber of Commerce (CCC) and/or business associations. 83% and 75% of private sector participants respectively, expressed strong satisfaction with the announcement and implementation of the resolute reform measures from the 19th G-PSF, while 62% assessed that the implementation of past resolute reform measures has been effective. Meanwhile, approximately 67% and 42% of private

sector survey participants respectively believe that the reforms and measures introduced could encourage them to consider expanding their business and consider investing in other sectors.

- 4- This second semester report also expands coverage to include the results of sectoral working group meetings throughout the full year following the 19th G-PSF. During the period from after November 13, 2023, to the end of 2024, 12 out of 16 sectoral working groups organized regular meetings with the private sector, totalling 16 sessions, to monitor the progress of implementing the resolute reform measures introduced at the 19th G-PSF and to discuss solutions to other challenges faced by the private sector. As a result, out of 115 issues raised, 79 issues, equivalent to approximately 69%, have been resolved, while 36 issues, equivalent to approximately 31%, are still in resolution progress.
- 5- Several challenges are also included in this report, including challenges in implementing the resolute reform measures, resolving issues through sectoral working groups following the 19th G-PSF, institutional mechanisms, communication, and the development and implementation of monitoring and evaluation systems, such as:
 - **Implementation of resolute reform measures:** Limited cooperation with the private sector and private sector understanding of their obligations, lack of technical tools and resources, coordinating requirement with multiple high-level stakeholders, and the complexity and size of scope of certain measures.
 - **Resolution of issues through sectoral working groups following the 19th G-PSF:** inter-sectoral nature of certain issues, lack of human and financial resources, some challenges require further study, limited private sector participation in solving problems, and stricter standards in certain markets (e.g., European Union).
 - **Institutional mechanisms:** Lack of dedicated secretariats for G-PSF-related matters in certain line ministries and institutions, and inconsistency in the organization and conduct of sectoral working group meetings.
 - **Communication:** Lack of information dissemination, scope delimitation of information to be disseminated and determination on specific means for disseminating such information.
 - **Development and implementation of monitoring and evaluation systems:** Inconsistent formats of progress report provision, while the online form is not yet fully utilized; delays in providing data; unresponsive monitoring and evaluation systems to the stakeholders' needs and yet not fully automated, while ministries, institutions, and the private sector do not yet have the ability to access the monitoring system's dashboard.
- 6- To resolve some of the challenges raised, in the short to medium term, the G-PSF Coordination Committee will implement several activities such as: (1) Organizing a dissemination event for the second semester 2024 report, (2) Accelerating the preparation and publicization of a Manual on Standard Operating Procedures for

the Organization and Operation of the G-PSF Mechanism, (3) Developing a Management Information System (MIS) allowing ministries and institutions to report progress on implementing measures under their jurisdiction, (4) Preparing a user manual on how to use and input data into the technological platform and conducting training workshops for stakeholders, (5) Deploying an online dashboard in a broader format that allows relevant ministries, institutions, and the private sector to access progress information, and (6) Hosting a website for the G-PSF mechanism.

I. INTRODUCTION

The Royal Government of Cambodia always provides forums for the private sector, which is the engine of national economic growth, to raise challenges, concerns, as well as requests, with the aim of promoting private sector development, particularly through targeted measures aligned with Cambodia's socio-economic development policy agenda, as well as the priorities of the Royal Government and the needs of the private sector. In this spirit, the Government has organized the G-PSF, which is an open plenary meeting of the Council of Ministers. Since 1999, 18 G-PSF plenary sessions were conducted under the wise leadership of **Samdech Akka Moha Sena Padei Techo Hun Sen**, the then Prime Minister of the Kingdom of Cambodia and the current President of the Senate. Recognizing the importance of this forum, on November 13, 2023, **Samdech Moha Borvor Thipadei Hun Manet**, Prime Minister of the Kingdom of Cambodia, chaired the 19th G-PSF and set out 11 major packages of resolute reform measures including (1) Improving the business and investment environment, (2) Easing the compliance burden, (3) Facilitating businesses under the jurisdiction of tax authority, (4) Trade facilitation under jurisdiction of customs authority, (5) Enhancing transportation and infrastructure, (6) Restoration and promotion of tourism development, (7) Development of agriculture and agro-industry, (8) Banking and financial sector, (9) Mining and energy sector, (10) Construction and real estate sector, and (11) Other issues.

In addition to the forum led by the Prime Minister, the G-PSF mechanism also includes meetings of sectoral working groups, co-chaired by representatives from the Royal Government of Cambodia as government co-chairs and representatives from the private sector as private sector co-chairs. Following the 19th G-PSF, among the 16 total sectoral working groups, 12 sectoral working groups organized regular meetings with the private sector, totalling 16 sessions, with the purpose of monitoring the progress of implementing the resolute reform measures introduced at the 19th G-PSF and discussing solutions to other challenges faced by the private sector, totalling 115 issues.

As assigned by the Royal Government, the CDC prepared the progress report on the implementation of the resolute reform measures introduced at the 19th G-PSF for the first semester, breaking down the 11 groups of measures into 188 specific measures to make the analysis more in-depth and comprehensive. As a result, in the first six months of 2024, more than half of the measures were fully implemented, indicating significant progress in implementation. After the progress report was approved by the Council of Ministers in its plenary session on August 23, 2024, ministries and institutions continued to successfully implement the remaining measures.

In the above spirit, the CDC has continued monitoring and evaluating progress by preparing this second semester report, with inputs from relevant ministries and institutions, to review the progress of implementing the resolute reform measures introduced at the 19th G-PSF that remained from the first semester. This progress report has key structures, such as (1) Executive Summary providing an overview, (2) Introduction providing information related to background and purpose of the report,

(3) Methodology for the report preparation, (4) Progress of implementing resolute reform packages, measures, (5) Summary of issues and solutions in each sectoral working group meeting following the 19th G-PSF, (6) Challenges related to implementing measures from the 19th G-PSF, resolution of issues raised in sectoral working groups, institutional mechanisms, communication, and the development of monitoring and evaluation systems, and (7) Conclusion and way forward, which summarizes the key content of the entire report and outlines the way forward.

II. METHODOLOGY

In preparing this second semester progress report, the monitoring and evaluation system has been improved to make it more flexible, add value to analysis and reporting, and expand the scope of monitoring and evaluation to cover challenges raised in sectoral working group meetings. Similar to the first semester progress report, this second semester progress report was prepared using a quantitative approach based on the results of the G-PSF Tracking System, which was developed in collaboration between the CDC and the Cambodia-Australia Partnership for Resilient Economic Development (CAPRED). This tracking system has two main tools: a Dashboard and a Dataset.

The Dashboard is a tool that displays quantitative progress of measure implementation in the form of infographics. This dashboard has been expanded by dividing it into two different dashboards. The first dashboard shows the progress of implementing measures introduced at the 19th G-PSF, where progress is defined by three levels: fully implemented (green), in progress (orange), and not yet implemented (red). Additionally, to track the status of measures in progress (orange), three more colour coded measurements are used: light orange, indicating the completion of the first milestone showing that the measure implementation has been begun to take shape; darker orange, indicating the completion of the second milestone showing that the measure implementation has achieved notable progress; and brown, indicating the completion of the third milestone showing that the measure implementation has been completed but lacks sufficient documentary evidence. The second dashboard shows the resolution progress of issues raised in sectoral working group meetings following the 19th G-PSF, where progress is also defined by three similar levels: resolved (green), in progress (orange), and unresolved (red).

The dataset is a tool that stores important data and information in the form of a matrix table, compiled with measures categorized by measure groups (as stated in Notification No. 1272 SCN.AKT dated November 22, 2023, on the results of the 19th G-PSF), challenges raised in sectoral working group meetings following the 19th G-PSF, and other key components such as measures resolved by the government, leading and subordinate key stakeholders in charge of implementation, dates of sectoral working group meetings, progress (overall and quarterly), implementation results, implementation challenges, requests, and documentary evidences. The resolute reform measures or measure packages introduced at the 19th forum totalled 11 and were broken down into 188 specific measures. The rationale for breaking down all measures

into specific measures is that some measures have broad scope and multi-purpose characteristics, meaning they have 2 or 3 objectives in a single measure, making it difficult to measure progress and potentially making tracking less accurate.

In data collection, two report templates were prepared to allow ministries and institutions in charge of implementation to update the progress of implementing measures introduced at the 19th G-PSF and challenges raised in sectoral working group meetings. For the report template for measures introduced at the 19th forum, 3 milestones were created for each measure in progress to track the status of measures being implemented. These 3 milestones vary from one to another measure but have common characteristics: the first milestone indicates whether the measure implementation has been begun to take shape (substantial beginning), the second milestone indicates whether the measure implementation has achieved notable progress (substantial progress), and the third milestone indicates whether the measure implementation has been fully completed (finished point). For the report template for challenges raised in sectoral working group meetings, ministries and institutions must fill in information related to the issues raised, description of the issue, discussion in the sectoral working group meeting, status of progress with 3 levels: resolved, in progress, and unresolved, challenges, requests, and documentary evidence.

In addition to the above tools, a survey was conducted during the dissemination event of the progress report on the implementation of resolute reform measures introduced at the 19th G-PSF for the first semester of 2024 on October 17, 2024. This survey aimed to collect preliminary constructive inputs from stakeholders, particularly the private sector, focusing on the quality of the progress report, the effectiveness of the G-PSF mechanism, and the impact of implementing the resolute reform measures.

This survey had a total of 46 participants, with 24 (52%) from the private sector, 20 (44%) representing government ministries and institutions, and 2 (4%) representing development partners. Additionally, approximately 41% of survey participants attended the 19th G-PSF on November 13, 2023, at the Peace Palace, while approximately 43% of survey participants are members of sectoral working groups, covering almost all 16 sectoral working groups, indicating that survey participants have experience and have directly involved with G-PSF related work, with the ability to answer questions reflecting the situation in each sectoral working group. Of these, 15 private sector survey participants (equivalent to 62% of all private sector survey participants) are members of the sectoral working groups. However, since the number of private sector survey participants is small compared to the entire private sector in Cambodia, the results of this survey may not represent the entire views of private sector stakeholders, but offer preliminary insights on the perceptions of the private sector, especially those in the 16 sectoral working groups.

In improving the G-PSF Tracking System, the CDC has continued to collaborate closely with CAPRED and has prepared an online form that allows relevant ministries and institutions to fill in progress through the online system by themselves. In this work, on November 22, 2024, the CDC, in collaboration with CAPRED, prepared a manual on how

to input data through the online system and organized a training workshop for relevant ministries and institutions on data input on November 22, 2024. However, this system remains in a semi-automated system that requires filling in and verifying information, and is not yet consolidated in a fully integrated and automated technological platform. Therefore, the CDC has continued to collaborate with CAPRED to strengthen the capabilities of the monitoring and evaluation system and also prepare a Management Information System (MIS) for monitoring and evaluation assessment.

III. PROGRESS OF IMPLEMENTING RESOLUTE MEASURES INTRODUCED AT THE 19TH G-PSF

The monitoring of progress in implementing all 188 measures for the second semester of 2024 is categorized by three levels, similar to the first semester, namely fully implemented (green), in progress (orange), and not yet implemented (red). At the same time, to make the monitoring of progress for each measure more effective and in-depth, 3 milestones were created to track the level of progress for each measure in progress, as detailed in the methodology section.

1. Progress Monitoring for the Second Semester

a. Overall Progress

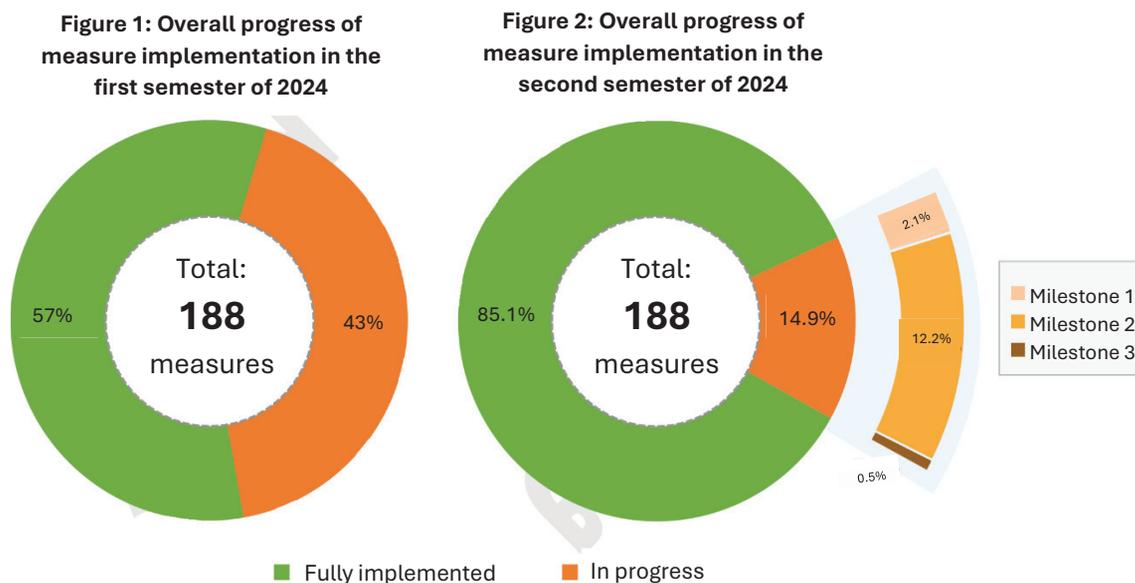


Figure 1 shows the overall progress of measure implementation in the first semester, which was reported to the plenary session of the Council of Ministers on August 23, 2024.

Figure 2 shows the overall progress of measure implementation in the second semester, in which fully implemented 160 measures, equivalent to approximately 85%, an increase of 52 measures or 28 percentage points compared to measure implementation in the

first semester. 28 measures, equivalent to approximately 15%, are in progress, a decline of 52 measures compared to the first semester.

Below is the progress of measures in progress according to the 3 milestones:

- **Milestone 1** (light orange): 4 measures, equivalent to approximately 2%, have been initiated in its implementation, and most are measures where the ministry or institution in charge has begun to study, prepare draft legal documents, strategies, or various plans.
- **Milestone 2** (darker orange): 23 measures, equivalent to approximately 12%, have achieved notable progress, and most are measures where the ministries or institutions in charged has submitted documents prepared in inter-ministerial meetings for review and decision.
- **Milestone 3** (brown): 1 measure, equivalent to approximately 1%, has been completed implementation but lacks sufficient documentary evidence, or the documentary evidence has not yet been approved or officially enacted.

b. Progress by Measure Group

Figure 3: Progress by measure group for the first and second semesters of 2024



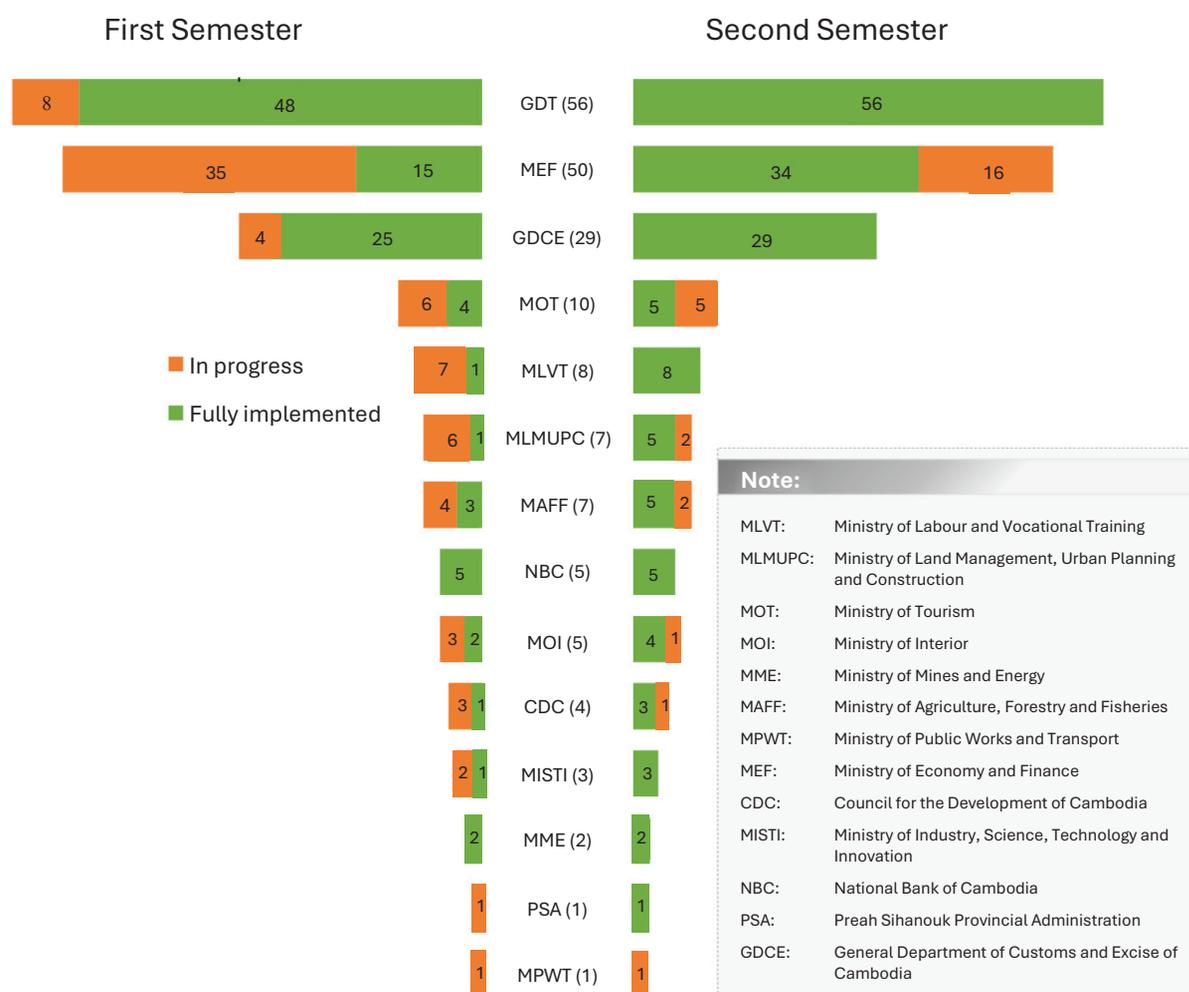
Figure 3 shows the progress of measure implementation by measure group in the first and second semesters of 2024, as stated in Notification No. 1272 SCN.AKT dated November 22, 2023, on the results of the 19th G-PSF, which includes 11 measure groups: (1) Improving the business and investment environment, (2) Easing the compliance burden, (3) Facilitating businesses under the jurisdiction of tax authority, (4) Trade

facilitation under jurisdiction of customs authority, (5) Enhancing transportation and infrastructure, (6) Restoration and promotion of tourism development, (7) Development of agriculture and agro-industry, (8) Banking and financial sector, (9) Mining and energy sector, (10) Construction and real estate sector, and (11) Other issues.

For the progress in the second semester of 2024, Measure Groups 3, 4, and 2 achieved 100% implementation. Additionally, Measure Groups 1, 6, and 10 achieved full implementation of 13, 15, and 16 measures, increasing by 7, 4, and 14 measures, respectively. Measure Group 5 maintains the same progress status as that of first semester. This measure group is a complex measure that requires thorough study, review, discussion, and high-level inter-ministerial coordination.

c. Progress by Ministry/Institution

Figure 4: Progress by responsible ministry/institution for the first and second semesters of 2024



Regarding the progress of measure implementation, the National Bank of Cambodia and the Ministry of Mines and Energy have achieved 100% implementation since the first semester of 2024. For the second semester of 2024, five other ministries and institutions have achieved 100% implementation, including the General Department of Taxation, the General Department of Customs and Excise of Cambodia, the Ministry of Labour and

Vocational Training, the Ministry of Industry, Science, Technology and Innovation, and the Preah Sihanouk Provincial Administration.

At the same time, the Ministry of Land Management, Urban Planning and Construction and the Ministry of Agriculture, Forestry and Fisheries have implemented 5 measures, equivalent to approximately 71%. The Ministry of Economy and Finance has the second-highest total number of measures after the General Department of Taxation. For progress in this second semester, the Ministry has fully implemented an additional 19 measures, bringing the total fully implemented measures to 34, equivalent to 68%, with 16 measures, equivalent to approximately 32%, still in progress. Meanwhile, the CDC and the Ministry of Interior have achieved new progress for this second semester with 2 measures each, and both have 1 measure still in progress. At the same time, the Ministry of Tourism has implemented only 1 additional measure for this second semester. The Ministry of Public Works and Transport has not made new progress in the second semester, as the measures under the ministry's responsibility are types of measures related to the preparation and amendment of laws and legal standards, which require time and high-level inter-ministerial coordination.

d. Progress by Sectoral Working Group

Figure 5: Progress by sectoral working group for the first and second semesters of 2024

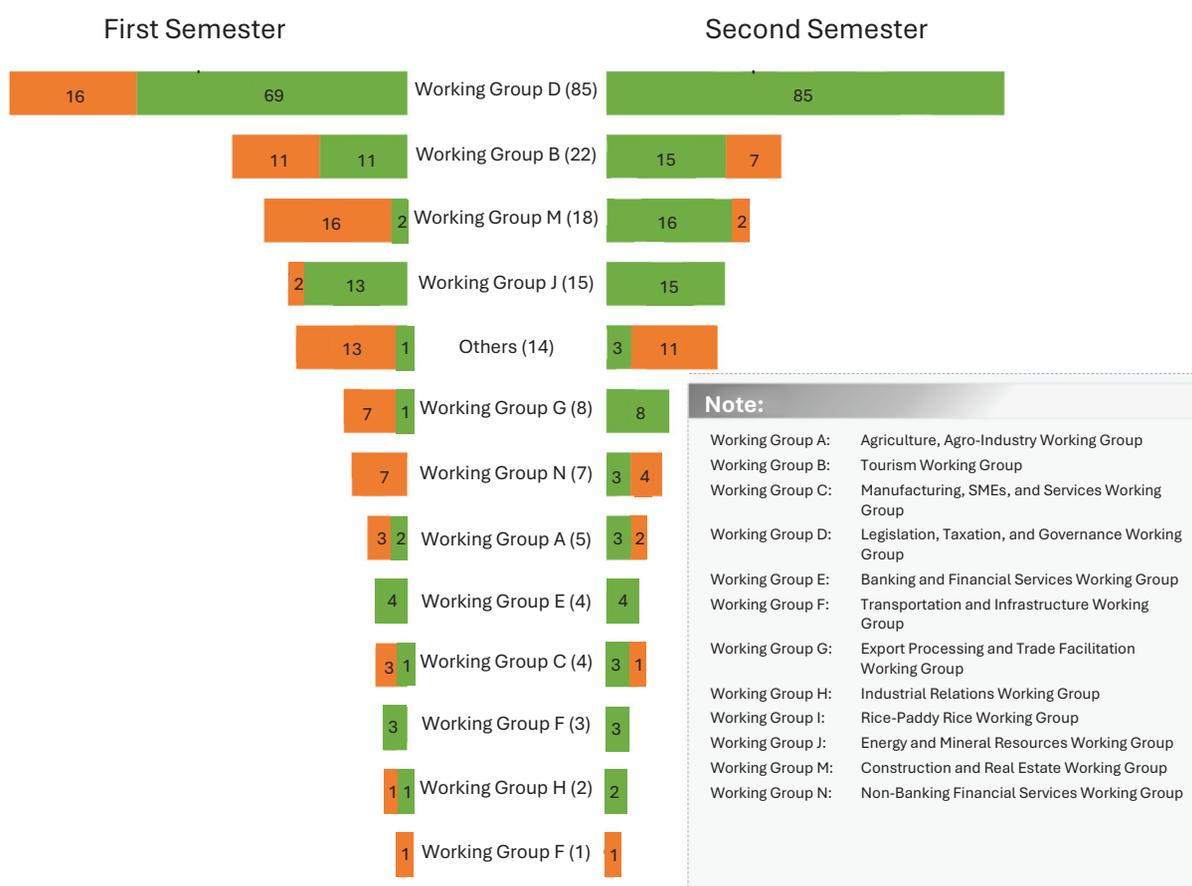


Figure 5 shows the progress of measure implementation and distribution of measures¹ in the first and second semesters of 2024 by sectoral working groups. After distributing measures by sectoral working group, 12 out of the total 16 sectoral working groups have resolute reform measures to implement. Working Groups L and K do not have measures to implement. Working Groups O and P also do not have measures to implement because these two working groups were established after the 19th G-PSF.

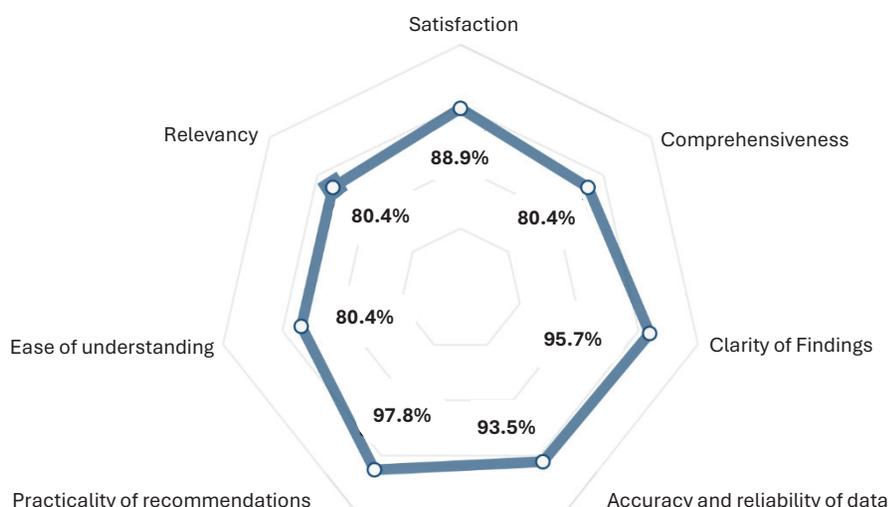
Looking at progress in the second semester of 2024, Working Groups D, H, and J have achieved 100% full implementation of measures. It is also notable that Working Groups B, M, and N have fully implemented an additional 4, 14, and 3 measures respectively in this second semester. Beyond this, Working Group F maintains the same progress status as in the first semester. The measures that Working Group F is responsible for are types of measures related to the preparation and amendment of laws and legal standards, which require time and high-level inter-ministerial coordination.

2. Evaluation Based on Survey

This survey aimed to understand the satisfaction, perceptions, and opinions of stakeholders who participated in the dissemination of the progress report on the implementation of resolute reform measures introduced at the G-PSF for the first semester of 2024 regarding: 1) The first semester 2024 progress report, 2) The process of the G-PSF mechanism, 3) The impact of implementing the resolute reform measures introduced at the 19th G-PSF, and 4) The organization of the dissemination event. Among these 4 parts, survey results for the 3 main parts most relevant to the second semester progress report are highlighted in this report: Parts 1, 2, and 3.

Part 1 - Survey Results on the Content of the First Semester 2024 Progress Report

Figure 6: Perceptions of survey participants on the first semester 2024 progress report



¹ The distribution of measures to sectoral working groups is based on the senior officials in charge as co-chairs of each sectoral working group, as indicated by Notification No. 1272 SCN.AKT dated November 22, 2023.

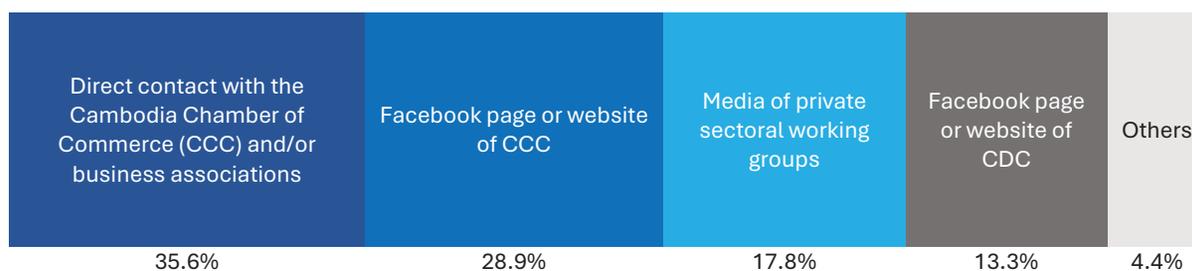
Among the survey participants:

- Approximately 89% expressed strong satisfaction with the first semester progress report
- Approximately 80% agreed that the report is comprehensive
- More than 90% also expressed interest that the progress report has clear findings, accurate and reliable data, and highlights recommendations that can be practically implemented
- Approximately 80% felt that the overall content of the report is easy to understand, and the information raised in the progress report is also relevant to their work.

Approximately 57% of survey participants provided some good inputs to make future progress reports even better and more comprehensive, such as: 1) Including content on resolutions to challenges and progress of all 16 sectoral working groups, 2) Including analytical evidence of impact (both qualitative and quantitative), 3) Private sector reflections on the implementation of resolute reform measures, and 4) Actual aspects of investment, among others.

Part 2 - Survey Results on the Process of the G-PSF Mechanism

Figure 7: Perceptions of survey participants on information flow in the G-PSF mechanism



An objective factor that makes the process of the forum mechanism highly effective is the flow of information among stakeholders. In the past, the flow of information in the forum has occurred through multiple communication channels. Among the private sector survey participants:

- Approximately 36% and 29% respectively mentioned that they receive information related to G-PSF through direct contact with the Cambodia Chamber of Commerce (CCC) and/or business associations, and through the Facebook page or website of CCC
- Approximately 18% and 13% received information from the media of private sector working groups and the Facebook page or website of the CDC, respectively
- A small number received information from news media.

At the same time, the type of information to share is also important in contributing to making the mechanism of this forum more effective. Most survey participants want to

receive information related to private sector meetings and sectoral working group meetings. Furthermore, participants also want to receive more information about reports on the results of sectoral working group meetings, notifications of resolutions to issues raised in sectoral working group meetings, and agendas of sectoral working group meetings.

To contribute to improving the G-PSF mechanism, all survey participants raised several opinions and requests, such as: 1) Organizing more frequent sectoral working group meetings to solve problems with a spirit of responsibility and mutual understanding, as well as providing incentives and various support to the private sector, 2) Organizing a G-PSF under the high presidency of **Samdech Thipadei Prime Minister** annually, 3) The necessity of preparing Standard Operating Procedures (SOPs) for the G-PSF mechanism, 4) Increasing the dissemination of information related to the forum more broadly, especially through online systems, 5) Ability to participate in the G-PSF mechanism and access to the G-PSF monitoring and evaluation system, and 6) Developing a comprehensive monitoring and evaluation system.

Part 3 - Impact of the Introduction and Implementation of the Resolute Reform Measures from the 19th G-PSF

Figure 8: Private sector perceptions on the introduction and implementation of resolute measures in the first semester of 2024

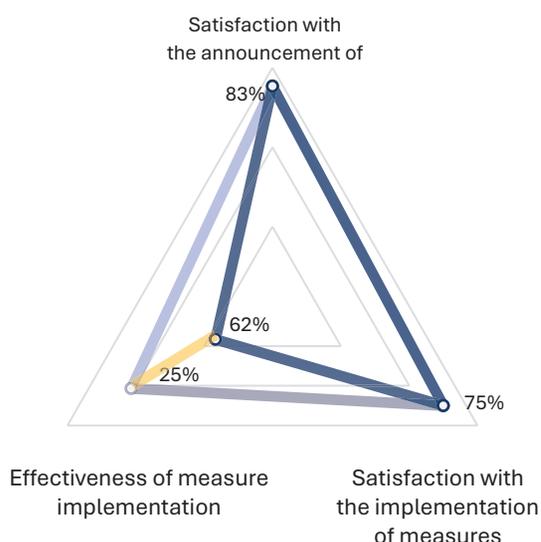
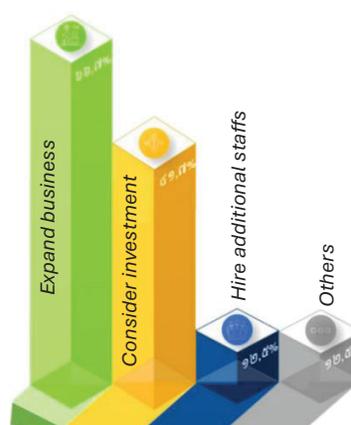


Figure 9: Impact on private sector decision-making in business operation after the introduction of resolute reform measures



Part 3 aims to collate private sector perceptions on the introduction and implementation of resolute reform measures from the 19th G-PSF, as well as the impact of introducing these measures on private sector's decision-making.

Among the private sector survey participants:

- 83% and 75% respectively expressed strong satisfaction with the introduction and implementation of resolute reform measures from the 19th G-PSF

- Approximately 62% assessed that the implementation of past resolute measures has been effective, while 25% felt that the effectiveness of implementation was achieved only at a moderate level.

At the same time, approximately 67% of private sector survey participants believe that through these reforms and introduced packages of resolute reform measures, they could consider expanding their business further, and approximately 42% would consider investing in other sectors. Approximately, 12% of participants mentioned that these reforms could also allow them to consider hiring additional staff.

IV. PROGRESS IN RESOLVING PRIVATE SECTOR ISSUES FOLLOWING THE 19TH G-PSF

The summary of information on issues and resolutions from sectoral working groups, totalling 115 issues, was tracked by categorizing into three levels, including resolved (green), in progress (orange), and unresolved (red). Notably, in this second semester, 12 sectoral working groups organized meetings with the private sector. Meanwhile, 4 sectoral working groups, including: (1) Education Working Group, (2) Energy and Mineral Resources Working Group, (3) Non-Banking Financial Services Working Group, and (4) Territorial Administration, Security, and Public Order Working Group, have been preparing to collaborate with the private sector to organize meetings between co-chairs and relevant stakeholders.

Figure 10: Progress in resolving challenges following the 19th forum

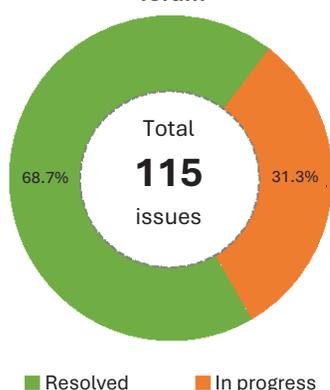
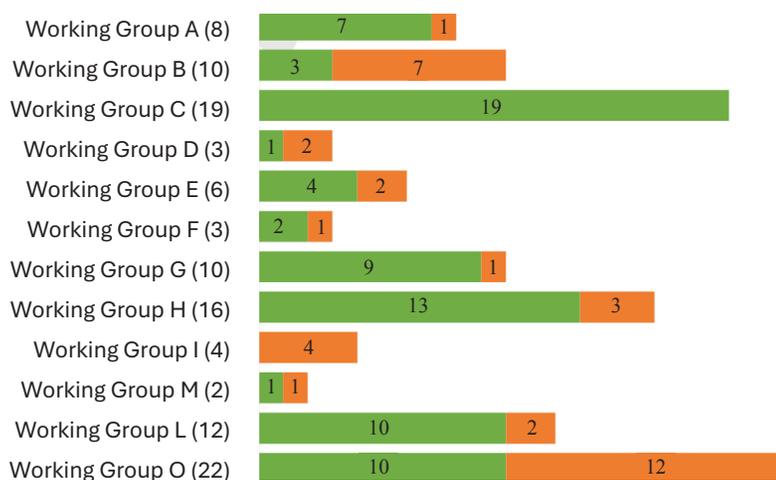


Figure 11: Information on issues and solutions following the 19th G-PSF



Following the 19th G-PSF plenary, out of 115 total issues raised by the private sector, 79 issues, equivalent to about 69%, have been resolved, and the remaining 36 issues, equivalent to 31%, are in resolution progress, aiming to achieve positive resolutions for stakeholders.

The results of meetings of the 12 sectoral working groups that provided comprehensive information and reports are:

- Working Group "A" Agriculture, Agro-Industry examined and resolved challenges faced by the private sector related to inspections, agricultural prices, production, and imports, totalling 8. Based on the spirit of the meeting on July 10, 2024, 7 issues have been resolved, and 1 issue is still in resolution progress.
- Working Group "B" Tourism examined and resolved challenges faced by the private sector related to the promotion and attraction of tourists, totalling 10, of which 3 issues have been resolved, and 7 issues are still in resolution progress.
- Working Group "C" Manufacturing, SMEs, and Services examined and resolved challenges faced by the private sector related to competitiveness and promotion of domestic products, totalling 19. As a result, all issues raised have been resolved.
- Working Group "D" Law, Tax, and Governance examined and resolved challenges faced by the private sector related to the economy, export taxes, and interest rates on October 7, 2024, with a total of 3 issues, of which 1 issue has been resolved, and 2 issues are still in resolution progress.
- Working Group "E" Banking and Financial Services examined and resolved challenges raised by the private sector in the meeting on August 13, 2024, totalling 6, mostly related to reserves, loans, and capital. Among the issues raised, 4 issues have been resolved, and 2 issues are still in resolution progress.
- Working Group "F" Transportation and Infrastructure met with the private sector to examine and resolve challenges related to registration and transferring of cargo on October 28, 2024, where 2 issues have been resolved and 1 issue is still in resolution progress.
- Working Group "G" Export Processing and Trade Facilitation met with the private sector to examine and resolve a total of 10 challenges related to informal expenses, shareholder information, and licensing issuance. Based on the spirit of the meeting on July 29, 2024, 9 issues have been resolved, and 1 issue is still in resolution progress.
- Working Group "H" Industrial Relations met with the private sector to examine and resolve a total of 16 challenges related to employee welfare, registration, and employment card. As a result, 13 issues have been resolved, and 3 issues are still in resolution progress.
- Working Group "I" Rice-Paddy Rice examined and resolved challenges faced by the private sector related to funding for purchasing agricultural products, rice production, and agricultural chemicals, totalling 4, in the meeting on September 5, 2024, where all issues are still in resolution progress.
- Working Group "M" Construction and Real Estate examined and resolved challenges faced by the private sector related to information flow on the real estate sector and reducing interest rates for housing development loans and real estate purchases, totalling 2, of which 1 issue has been resolved, and 1 issue is in resolution progress.
- Working Group "L" Health met with the private sector on July 10, 2024, regarding issues related to laboratories and service fee package determination, totalling 12. Based on the spirit of the meeting, 10 issues have been resolved, and 2 more issues are still in resolution progress.

- Working Group "O" Digital Economy, Society, and Telecommunications examined and resolved challenges raised by the private sector in the meeting on September 16, 2024, related to regulations, network coverage expansion, use of support equipment, technological offenses, totalling 22. Of these, 10 issues have been fully resolved, and 12 issues are still in resolution progress.

V. CHALLENGES

1. Challenges in Implementing Resolute Reform Measures Introduced at the 19th G-PSF

In implementing these resolute reform measures, relevant ministries and institutions have raised several challenges through progress reports, such as:

- 1)- Limited cooperation with the private sector
- 2)- Limited private sector understanding of their obligations
- 3)- Lack of technical equipment that meet requirements at some institutions
- 4)- Lack of resources for implementing measures
- 5)- The need for coordination with multiple high-level stakeholders
- 6)- Complexity and size of scope of some measures, which require time for further review and discussion.

For specific challenges and requests raised by ministries and institutions, details are in Appendix 4.

2. Challenges in Resolving Issues Raised in Sectoral Working Groups

In resolving challenges raised by the private sector in sectoral working group meetings following the 19th G-PSF, government co-chairs of each sectoral working group have raised several challenges as follows:

- 1)- Some issues are of inter-disciplinary by nature, which require coordination with multiple ministries and institutions
- 2)- The human and financial resources of relevant ministries and institutions for resolving challenges remains limited
- 3)- Some challenges require further feasibility study before resolution can be made
- 4)- Private sector participation in resolving problem remains limited
- 5)- The standards requirement of some markets (e.g., European Union) are increasingly restricted overtime.

For specific challenges and requests raised by ministries and institutions, details are in Appendix 4.

3. Challenges Related to Institutional Mechanisms

Following the recommendations issued in the first semester 2024 progress report, several necessary institutional mechanisms have been established to support the

operation of the G-PSF mechanism. In this regard, the CDC issued Decision No. 2480/24 CDC dated December 24, 2024, on the Establishment of the Secretariat of the G-PSF Coordination Committee to serve as a secretariat for administrative and technical work to support the operations of the G-PSF. At the same time, the G-PSF Coordination Committee for Private Sector Working Groups for the was established through Decision No. 253 SSR dated December 30, 2024, by the Royal Government, to serve as a representative of the private sector working groups in coordinating with the G-PSF Coordination Committee and as a single-window mechanism for the private sector in coordinating, reviewing, and summarizing challenges and requests from the private sector for government sectoral working groups to review and resolve.

However, several challenges continue to arise, such as:

- 1)- Secretariats specifically responsible for G-PSF related matters in some ministries and institutions have not yet been established. The absence of specific secretariats can limit communication and cooperation with relevant stakeholders, especially the private sector, and may cause delays in resolving challenges raised by the private sector.
- 2)- The organization and operation of sectoral working group meetings still lack consistency from one working group to another, without clear determination of: meeting schedules and reporting, procedures for issues transfer and providing input on solutions to issues with an inter-ministerial nature to relevant actors with the competence and duty to resolve, and methodology for monitoring as well as providing notifications on the progress of referral and the resolutions of an inter-ministerial issues to the private sector.

4. Challenges Related to Communication

Based on the survey mentioned above, stakeholders emphasized the importance and needs to receive information related to private sector meetings and sectoral working group meetings—especially working group meeting agendas, reports on sectoral working group meeting outcomes, and notifications regarding problem resolutions, among others. The main challenges in this area are the lack of information dissemination, the lack of a defined scope of information to be disseminated, and the lack of specific means for disseminating such information.

5. Challenges Related to the Development and Implementation of Monitoring and Evaluation Systems

Based on experience implementing monitoring and evaluation systems in preparing the first semester progress report, the monitoring and evaluation system has been improved through the development of clear online reporting templates to facilitate ministries and institutions in reporting progress and ensuring consistency in reporting and data analysis, in order to reduce the time spent on data verification.

However, data collection and implementation of the monitoring and evaluation system still face several challenges, such as:

- 1)- Progress reports received are still in inconsistent formats, making it difficult to input and analyse data. Furthermore, the online format is not yet fully utilized, resulting in significant time spent inputting data into the system and requiring multiple verifications to reduce the incidence of errors and inaccuracies.
- 2)- Data provision missed important deadline and requires contacting variety of local officers to obtain data, causing delays in data analysis and affecting the reporting timeframe and report quality.
- 3)- Regarding the monitoring and evaluation system, although this system has been modified into an online form (Online G-PSF Tracking System) using Google Sheet and Looker Studio applications for data updates and dashboard overview, it still cannot fully respond to stakeholder requirements and has not yet become a fully automated system, as it requires sending each focal officer the links to input data.
- 4)- Ministries, institutions, and the private sector do not yet have access the monitoring system's data dashboards.

VI. CONCLUSION AND FUTURE WORK DIRECTIONS

The progress report on the implementation of resolute reform measures introduced in the 19th G-PSF for the second semester of 2024 is an important tool for monitoring the progress of resolute reform measure implementation and identifying areas for improvement. In this regard, the above report has been prepared to examine the progress of implementing the remaining resolute reform measures from the 19th G-PSF first semester of 2024, as well as to review challenges and recommendations raised by the private sector through sectoral working groups following the 19th G-PSF. This is an unprecedented report to present a comprehensive view of progress achieved under the entire G-PSF mechanism, which serve as a basis for all relevant ministries and institutions to review and consider implementing additional action plan and measures within their jurisdictions, not only to strengthen the implementation of remaining measures but also to resolve various challenges raised in sectoral working group meetings, which are important venues for open dialogue and collaborative issues resolution, aimed at improving the business and investment environment. At the same time, this report plays a crucial role in responding to the private sector's request for information regarding progress achieved under the G-PSF framework with transparency and commitment, which serves as testimonials of government's attentiveness, not only in listening to the private sector's concerns with all ears, but also takes serious action to resolve those challenges.

In preparing this second semester progress report, a quantitative methodology was deployed, and the monitoring and evaluation system was continually improved to make the system more flexible and value-added to the analysis and reporting. The scope of monitoring and evaluation were expanded to cover both the implementation of resolute reform measures introduced in the 19th G-PSF and the challenges raised in sectoral

working group meetings, and also incorporated private sector perspectives construed from preliminary survey results.

The implementation of resolute reform measures as of the second semester of 2024 has made good progress, with 52 measures fully implemented, bringing the total number of fully implemented measures to 160, equivalent to approximately 85% of the total measures. For the remaining 28 measures that are in progress, most have also made significant momentum, although they have not yet fully completed.

In addition to reporting on the progress of implementing the package of resolute measures by ministries and institutions, analysis based on the preliminary survey shows that 83% and 75% of private sector survey participants, respectively, were highly satisfied with the issuance and implementation of the 19th G-PSF resolute reform measures. As for the effectiveness of previous resolute measures implementation, approximately 62% of private sector survey participants rated it as very effective, while 25% considered the implementation effectiveness achieved only at a medium level. Meanwhile, approximately 67% of private sector survey participants believed that these resolute reform measures would allow them to consider expanding their businesses further, approximately 42% would consider investing in other sectors, and approximately 12% would consider hiring additional staffs.

Challenges raised by the private sector through sectoral working groups after the 19th G-PSF totalled 115 issues, of which 79 issues raised by the private sector, equivalent to approximately 69%, have been resolved, while approximately 36 issues, equivalent to approximately 31%, are in resolution progress

Additionally, several challenges have been found related to, inter alia, the implementation of the resolute reform measures introduced in the 19th G-PSF, as well as the resolution of challenges raised in sectoral working group meetings following the 19th G-PSF, institutional mechanisms, communication, and the development and implementation of monitoring and evaluation systems.

To resolve some of the challenges raised, in the short to medium term, the CDC will (1) organize a dissemination event for this report with participations from ministries, institutions, the private sector, and relevant stakeholders; (2) expedite the preparation and deployment of a manual on standard operating procedures for the organization and operation of the G-PSF mechanism; (3) develop a technology platform using a modern MIS system that tailor to the needs, allowing ministries and institutions to report progress on implementing measures under their jurisdiction more easily than before and reducing the burden on the monitoring and evaluation team in verifying data input into the system with maximum accuracy; (4) prepare a manual on how to utilize and input data into the above technology platforms and conduct training workshops for relevant stakeholders; (5) deploy online dashboards in a more comprehensive format than before, allowing relevant ministries, institutions, and the private sector to access progress; and (6) host a website for the G-PSF mechanism to provide the private sector with accessible information with regard to progress on measure implementation and regularly updated information.

APPENDIX 1:

List of regulatory reforms, policy issuances, and other related documents from ministries and institutions in response to measures introduced by the 19th G-PSF and sectoral working groups

1. Related documents from ministries and institutions in response to measures introduced by the 19th G-PSF

No.	Regulatory reforms, policy issuances, and other related documents
Ministry of Labour and Vocational Training	
	Inter-ministerial Prakas on the establishment of 4 sectoral inter-ministerial inspection teams and 1 working group, including Prakas No.:
1	<ul style="list-style-type: none"> - 063/24 MLVT/Br.K.A.T.K dated March 1, 2024 - 064/21 MLVT /Br.K.Kh.L dated February 17, 2021 - 065/21 K MLVT /Br.K.Kh.L dated February 17, 2021 - 072/20 MLVT /Br.K.Kh.L dated February 27, 2020 - 073/20 MLVT /Br.K.Kh.L dated February 27, 2020
2	Report on the Meeting to Summarize the Results of Inter-ministerial Inspection in the Manufacturing Sector in 2024
3	Report on the Summary of 10-month Work Results in 2024 and Future Work Directions of the General Directorate of Technical and Vocational Education and Training
4	Instruction No. 042/15 on the implementation of Prakas No. 004 SKBY dated January 5, 2000, on the apprenticeship
5	Letter No. 734/24 A.B.V. dated August 23, 2024, regarding the proposal to sign a Memorandum of Understanding between the Ministry of Labour and Vocational Training and RMA Cambodia Plc on Cooperation in Labour, Social Security, and Vocational Training through Apprenticeship Programs, Latest Technology Training, and Public Employment Services
6	Strategic Plan for Employment Development, Social Security, and Vocational Training 2024-2028

Regulatory reforms, policy issuances, and other related documents	
7	Directive No. 154/24 MLVT/S.N.N.V.K dated November 1, 2024, on Labour Dispute Reconciliation
8	Anonymous complaint box: https://feedback.mlvt.gov.kh/feedback
9	Decision No. 143/24 MLVT/S.S.R. dated October 4, 2024, on the Composition of the Evaluation and Selection Committee for One Enterprise, One Harmonious Community for 2025
10	Launch of the "Wage Calculator" application (for IOS and ANDROID) on February 25, 2024, on the Ministry of Labour and Vocational Training services package (MLVT SERVICES)
11	Report on the Work Results for December 2024 and Future Implementation Directions of the National Institute of Labour
Ministry of Tourism	
1	Letter No. 207 LS.SKO dated February 17, 2025, regarding the Request for Authorization to Change the Composition of the Sectoral Working Group for Dialogue with the Private Sector
2	Memorandum of Understanding between the Ministry of Tourism and Pravinaya Eservices Co., Ltd. dated February 12, 2025
3	Report on the Organization of the "Clean Cambodia, Green Cambodia" Campaign to Increase the Attractiveness of Tourist Destinations in Koh Sdach area, Kiri Sakor District, Koh Kong Province on October 28, 2024
4	Letter from the State Secretariat of Civil Aviation regarding Airline Schedules from January 20 to January 26, 2025
5	Notification No. 4107 SCN dated December 31, 2024, on Printing Data and QR Codes for Placement on Foreign Passport Pages as a Replacement for the Use of Visa Stickers and/or Immigration Specialist Stamps in providing Temporary Stay Extension Visa Services, Exit Visas, and Special Visas (K) for Non-Immigrant Foreigners
6	Press Release No. 01 BrKP dated December 28, 2024, on Instructions to Relevant Ministries and Institutions to Improve and Simplify Procedures for Providing Visas through the e-Visa System and e-Arrival System to Integrate into a Single Government Ecosystem and to Reduce the Price of Electronic Visas (e-Visa) for Tourist (T) and Regular (E) Types to an Appropriate Level. These reforms will begin implementation from January 1, 2025, onwards.

Regulatory reforms, policy issuances, and other related documents	
7	Notification No. 338 SCN.AKO dated August 29, 2024, on Full Operation of the Cambodia e-Arrival Electronic System at International Airports in the Kingdom of Cambodia
8	Decision No. 032 SSR dated February 20, 2025, on the Establishment of a Working Group to Study and Promote the Implementation of Government Measures on Creating Green Belts in Major Tourist Areas and Developing Phnom Kulen as a Natural Tourism Destination
Ministry of Land Management, Urban Planning and Construction	
1	Civil Code NS/RKM/1207/030, 2007
2	Law on Providing Foreigners with Ownership Rights in Private Units of Co-Owned Buildings, 2010
3	Law on Trust NS/RKM/0119/002, 2019
4	Law on Anti-Money Laundering and Combating the Financing of Terrorism NS/RKM/0620/021, 2020
5	Sub-Decree No. 126 ANKr.BK dated August 12, 2009, on the Management and Use of Co-Owned Buildings
6	Sub-Decree No. 82 ANKr.BK dated July 29, 2010, on the Determination of Proportionate and Calculation Method of Private Units that Can Be Owned by Foreigners in a Co-Owned Building
7	Sub-Decree No. 114 ANKr.BK dated March 14, 2014, on the Amendment to Articles 16 and 17 of Sub-Decree No. 126 ANKr.BK dated August 12, 2009, on Management and Use of Co-Owned Buildings
8	Sub-Decree No. 40 ANKr.BK dated March 7, 2019, on Great Tourism Zone
9	Prakas No. 177 MLMUPC/BrK dated December 6, 2019, on the Formalities and Procedures for Granting Certificates of Occupancy for Buildings Completed Before Law on Construction Law Came Into Effect
10	Directive No. B12.021.050.S.K.N.N dated January 29, 2021, of the Cambodia Financial Intelligence Unit of the National Bank of Cambodia on Customer Due Diligence Measures

Regulatory reforms, policy issuances, and other related documents	
11	Draft Sub-Decree on Procedures to Allow Non-Immigrant Foreigners to Enter, Exit, Transit, and Reside in the Kingdom of Cambodia
12	Notification No. 043 on Granting Certificate of Occupancy for Factory and Warehouses
13	Proposal from the Ministry of Land Management, Urban Planning and Construction and the Ministry of Economy and Finance, which the Royal Government approved in principle on March 22, 2024
14	Government Decision No. 07 SSR on the Implementation of the Special Program to Promote Investment in Preah Sihanouk Province, 2024
15	Notification dated February 12, 2024, on the Implementation of the Special Program to Promote Investment in Preah Sihanouk Province, 2024
16	Decision No. 016 SSR dated February 12, 2024, on the Establishment of the Working Group on Construction Works Inspection and Verification
17	Letter No. 282 dated March 1, 2024, from the Office of the Council of Ministers, regarding the Request for Principles to Implement Separate Urban Planning and Construction Conditions to Effectively Implementing the Special Program to Promote Investment in Preah Sihanouk Province
18	Notification No. 007 dated May 2, 2024, on the Exemption of Public Service Fees for Investment Projects in Preah Sihanouk Province in 2024
Ministry of Interior	
1	Letter No. 289 S.S.R/A.A dated July 3, 2023, on the Establishment of the Hotline System Response Working Group of the General Department of Immigration
2	Decision No. 187 SSR dated November 22, 2023, on the Implementation of the Pilot Program for Issuing Cambodia-Thailand Border Passes at Municipality and District Administrations of Provinces Bordering the Kingdom of Thailand

Regulatory reforms, policy issuances, and other related documents	
No.	
3	Letter No. 3777 SCN dated December 29, 2023, on the Receipt and Issuance of Cambodia-Thailand Border Passes at Municipality and District Levels of Provinces Bordering Thailand
4	Letter No. 3778 SCN dated December 29, 2023, on the Preparation of Notification Letter on Signature Specimens and Stamps of Provincial, Municipality, and District Governors Authorized to Sign Cambodia-Thailand Border Passes for Thai Border Provincial Governors
5	Letter No. 059/24 R.B.K dated December 18, 2024, on Annual Report of the Hotline, Electronic Messages, and Mailbox Inspection Working Group from January to December 2024 of the General Department of Immigration
6	Report No. 204 RBK dated July 29, 2024, on Outcome Report and Evaluation of the Pilot Implementation of Cambodia-Thailand Border Pass Issuance at Municipality and District Administrations of Provinces Bordering the Kingdom of Thailand
Ministry of Mines and Energy	
1	Joint Prakas No. 740 between the Ministry of Economy and Finance and the Ministry of Mines and Energy dated November 5, 2021, on the Establishment of the Mining Fund to Support Local Community Development
Ministry of Agriculture, Forestry and Fisheries	
1	Prakas No. 058 BrK.KSK.B dated February 21, 2024, on the Appointment and Deployment of Commune Agricultural Technical Officer
2	Decision Letter No. 254 SSR.KSK dated October 27, 2024, of the Ministry of Agriculture, Forestry and Fisheries
3	List of Successful Candidates dated December 1, 2024
4	Decision Letter No. 110 ANK dated September 26, 2024, of the General Directorate of Agriculture
5	Decision Letter No. 111 ANK dated September 26, 2024, of the General Directorate of Agriculture
Ministry of Public Works and Transport	

Regulatory reforms, policy issuances, and other related documents	
1	Instruction No. 002 SK.SNN dated February 27, 2024, on the Temporary Implementation for 6-Axle Semi-Trailer Trucks to Transport Up to 45 Tons
2	Minutes of the Inter-ministerial Meeting on Resolving Challenges Related to the Management of Road Infrastructure between the Ministry of Public Works and Transport and the Ministry of Rural Development
Ministry of Economy and Finance	
1	Circular No. 004 MEF dated February 04, 2014, of the Ministry of Economy and Finance on Strengthening the Management, Business Operation and Services of State Property
2	Circular No. 08 SR dated August 15, 2016, of the Royal Government on the Management of All Types of Markets throughout the Country
3	Circular No. 11 SR dated December 9, 2016, on the Elimination of Fees for Small Vendors selling from baskets or wooden trays
4	Notification No. 004/24 N.K.S./S.C.N. dated January 23, 2024, on Extending the Timeframe for Enterprises to Submit Complaint to the Accounting and Auditing Regulator
5	Notification No. 018/24 N.K.S./S.C.N. dated March 26, 2024, on Further Extension of Incentive Measures for Enterprises Not Subject to Independent Audit for the 2021 and 2022 Fiscal Years
6	Report dated June 6, 2024, on the Results of the Public Consultation Meeting on the "Implementation of the Cambodia Simplified Accounting Standard"
7	Letter No. 2376/24 N.K.S. dated November 4, 2024, on Invitation to Consultation Meeting on Turnover and Capital Thresholds Defined in the "Draft Prakas on the Obligation to File Annual Financial Statements and Submit Financial Statement for Independent Audit"

Regulatory reforms, policy issuances, and other related documents	
8	Letter No. 157 NBFSA. dated November 18, 2024, on Request for Feedback on the Format and Legal Documents for the Draft Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing
9	2024 Annual Report of the Promotion and Training Office of the Accounting and Auditing Regulator
10	Letter No. 2706/24 N.K.S. dated November 22, 2024, on the Summary Report of Opinions from NBFSA Board Members on 10 Draft Accounting and Auditing Glossaries within the Framework of Cambodian International Financial Reporting Standards and Cambodian International Financial Reporting Standards for Small and Medium Enterprises at the 20th Meeting of the NBFSA Board, 1st Term, on November 4, 2024
11	Press Release on the Training Session on "Digital Financial Report Preparation Platform" for Small and Medium Enterprises and Non-Profit Organizations
12	Development of a company and enterprise information update function, Phase 1
13	Development of a company and enterprise information update function, Phase 2
14	Press Release on the Launch of the Company and Enterprise Information Update Function, Phase 2
15	Development of a public service request system for the Telecommunication Regulator of Cambodia of the Ministry of Posts and Telecommunications, Ministry of Agriculture, Forestry and Fisheries, General Department of Public Procurement of the Ministry of Economy and Finance, and the National Bank of Cambodia
16	Draft Strategy on the Development of Electronic Services for Business
17	Promotional leaflet for the direct loan program for tourism operators in Siem Reap province, "Financing Project for Recovery and Growth Promotion in the Tourism Sector"
18	Draft Strategy on the Development of Electronic Services for Business
Preah Sihanouk Provincial Administration	

Regulatory reforms, policy issuances, and other related documents	
1	Meeting Minutes on Strengthening Mechanisms for Security, Safety, and Suppression of Various Criminal Offenses and Cybercrimes Occurring in Preah Sihanouk Province
General Department of Customs and Excise of Cambodia	
1	Sub-Decree No. 370 ANKr.BK dated December 28, 2023, on the Implementation of the List of Prohibited Goods and Restricted Goods
2	Order No. 01 BB dated June 7, 2022, on Measures to Increase Effectiveness in Preventing and Suppressing Tax Evasion
3	Letter No. 3551/23 GDCE dated October 12, 2023, from GDCE on Implementing a Pilot of the Summary Customs Declaration Function in the ASYCUDA System at the Postal Customs Branch and the Implementation of the ASYHUB System for Postal Parcel Management at the Postal Customs Branch
4	Prakas No. 788 MEF.BrK.GDCE dated October 27, 2023, of the Ministry of Economy and Finance on Customs Pre-Arrival Clearance Formalities
5	Prakas No. 924 MEF.BrK dated December 12, 2023, of the Ministry of Economy and Finance on Amending the Principles and Procedures for Determining the Profiles of Exports, Imports, and Transit Goods Contained in Containers Passing Through the Scanning Machine Inspection System
6	Directive No. 4353/23 GDCE dated December 13, 2023, from GDCE on Detailed Procedures and Responsibilities in the Process of Reporting Goods and Electronic Customs Declaration Processes
7	Prakas No. 958 MEF.BrK dated December 14, 2023, of the Ministry of Economy and Finance on the Provision of Public Services by the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance
8	Letter No. 0798/24 GDCE dated February 23, 2024, on Temporary Suspension of Imports of Innards and Frozen Meat Portions
9	Letter No. 0815/24 GDCE dated February 26, 2024, from GDCE on Implementing the First Phase of Pre-Arrival Customs Clearance Procedures at the Sihanoukville Autonomous Port Customs and Excise Branch

No.	Regulatory reforms, policy issuances, and other related documents
10	Letter No. 1107/24 GDCE dated March 19, 2024, from GDCE on Implementing Pre-Arrival Customs Clearance Procedures at the Phnom Penh Autonomous Port Customs and Excise Branch
11	Letter No. 1129/24 GDCE dated March 21, 2024, on the Determination of Companies with Stringent Qualifications and Ports of Entry for Importing Frozen Meat
12	Letter No. 1633/24 GDCE dated April 10, 2024, on the Update of the Companies List with Stringent Qualifications and Ports of Entry for Importing Frozen Meat
13	Letter No. 3285/24 GDCE dated July 30, 2024, from GDCE on the Official Implementation of the New Generation Customs Valuation Declaration System (CVDS 5.0) and Implementation Procedures in the Process of Verifying Customs Value and Origin of Goods in the CVDS System
14	Notification No. 3680/24 GDCE dated August 23, 2024, from GDCE on the Implementation of Pre-Arrival Customs Clearance Procedures for Express Consignments at the Phnom Penh International Airport Customs Inspection Office
15	Letter No. 3999/24 GDCE dated September 12, 2024, on the Continuation of the Temporary Ban on the Imports of Pork Offal and Frozen Meat Portions
16	Letter No. 4349/24 GDCE dated October 8, 2024, from GDCE on the Official Implementation of the Interface Function between the ASYHUB Platform and the CVDS System and the Summary Customs Valuation Declaration Function in the CVDS System
17	Letter No. 092 MEF.SS.R. GDCE dated October 11, 2024, of the Ministry of Economy and Finance on the Establishment of a Working Group to Assess Companies Eligible to Import Frozen Meat
18	Letter No. 0069/25 GDCE dated January 9, 2025, on the Update of the List of Companies Eligible to Import Frozen Meat

Regulatory reforms, policy issuances, and other related documents	
General Department of Taxation	
1	High-level Endorsement of the Samdech Moha Bovor Thipadei Prime Minister dated August 23, 2024, on Letter No. 9345 MEF.L.S.GDT dated August 22, 2024, of the Ministry of Economy and Finance
2	Guidebook on Tax on Unused Land and Formalities and Procedures of the Implementation of Tax on Unused Land for Tax Officials and Taxpayers
3	Guidebook on Tax on Immovable Property and Formalities and Procedures of the Implementation of Tax on Immovable Property for Tax Officials and Taxpayers
4	Guidebook on Stamp Duty and Formalities and Procedures of the Implementation of Stamp Duty for Tax Officials and Taxpayers
5	Guidebook on Tax on Means of Transportation and Formalities and Procedures of the Implementation of Tax on Means of Transportation for Tax Officials and Taxpayers
6	Guidebook on Tax on Property Rental and Formalities and Procedures of the Implementation of Tax on Property Rental for Tax Officials and Taxpayers
7	Guidebook on Self-Declaration Tax Regime and Formalities and Procedures for Tax Officials and Taxpayers

2. Related documents from ministries and institutions in response to sectoral working groups

No.	Regulatory reforms, policy issuances, and other related documents
Agriculture and Agro-Industry Working Group (Group A)	
1	Sub-Decree No. 370 ANK.BK dated December 28, 2023, on the Implementation of the List of Prohibited Goods and Restricted Goods
2	Decision No. 279 SSR.KSK dated October 24, 2024, on the Establishment of Cambodian Aquaculture Support Committee
3	Notification from MoC and MAFF for the First Round, from March 12 to September 12, 2024
4	Notification from MoC and MAFF for the Second Round, from September 12, 2024, to March 12, 2025
Manufacturing, SMEs, and Services Working Group (Group C)	
1	Inter-ministerial Prakas No. 836 MEF.BrK.ATC dated November 14, 2023, on the Provision of Public Services by the Ministry of Industry, Science, Technology, and Innovation
2	Notification No. 2025 SCN.OR dated December 12, 2024, on the Registration of No-Risk Handicraft Enterprises through the Digital Public Service Provision System of the Ministry of Industry, Science, Technology, and Innovation
3	Development of a digital platform for monitoring and evaluation, and pilot testing of the roadmap for STI Cambodia 2030
4	Preparation of Guidelines on 'Attracting Talented Individuals for Cambodia, Monitoring and Evaluation Framework for the Implementation of the National Research Agenda 2025, approved by the National Council for Science, Technology, and Innovation (NCSTI) on August 21, 2024
Legislation, Taxation, and Governance Working Group (Group D)	
1	Law on Taxation, 2023

Regulatory reforms, policy issuances, and other related documents	
2	Prakas No. 625 MEF.BrK dated October 10, 2024, on the Amendment of Article 3 of Prakas No. 071 MEF.BrK.APD dated January 3, 2024, on Incentives for Voluntary Revision of Tax Declaration
3	Letter No. 0043 GDICDM dated January 17, 2025, from the General Department of International Cooperation and Debt Management of the Ministry of Economy and Finance
4	Minutes of the Meeting on the Request for Exemption of Export Tax on Copper Ore and Its Concentrates by the Private Sector, dated December 26, 2024, from the Legal Affairs Department of the General Department of General Affairs of the Ministry of Mines and Energy
Banking and Financial Services Working Group (Group E)	
1	Circular No. T7-024-001 S.R.C on Loan Restructuring
2	Letter No. T7-024-1718 C.T authorizing banking and financial institutions to: <ul style="list-style-type: none"> - Continue implementing the capital conversation buffer ratio at a level of 1.25% - Continue implementing the reserved requirement ratio for currency at a level of 7% - Implement loan restructuring according to the conditions specified in the circular
3	Letter No. T7-024-2482 C.T informing banking and financial institutions to choose to between the current or new Prakas based on actual benefits
Transportation and Infrastructure Working Group (Group F)	
1	Report on the Results of the Transportation and Infrastructure Working Group (Group "F") Meeting of the G-PSF for 2024
2	Report on the Resolution Results of the Cases of VGT Export Import and Transportation Co.,ltd in Bavet City on December 21, 2024

Regulatory reforms, policy issuances, and other related documents	
Export Processing and Trade Facilitation Working Group (Group G)	
1	Report on the Results of the Export Processing and Trade Facilitation Working Group (Group G) Meeting No. 2776 P.N.NC dated August 16, 2024
Industrial Relations Working Group (Group H)	
1	Labour Law, Articles 68 and 263
2	Law on Trade Union, Article 35
3	Directive No. 043/19 dated March 29, 2019, on the Registration of Foreign Workers' Employment Contracts
4	Inter-ministerial Prakas No. 335 MEF.BrK dated March 27, 2020, on the Provision of Public Services by the Ministry of Labour and Vocational Training
5	Article 7 of Prakas No. 429/20 K.B/BR.K.K.L dated December 31, 2020, on the Physical Examination of Cambodian Workers
6	Request for Employment card printing can be made through the system
7	Enterprise information updates have been modified in the LACMS system
8	Ministry's public services can be requested through the system
9	Staff movement notification and foreign worker employment contract registration services have been modified in the LACMS system
10	Overtime request function has been modified in the LACMS system
Rice-Paddy Rice Working Group (Group I)	
1	List of agricultural pesticides regulated by the European Union with regard to maximum residue levels
Health Working Group (Group L)	

Regulatory reforms, policy issuances, and other related documents	
1	Meeting Report of July 10, 2024
2	Meeting Report of December 19, 2024
Construction and Real Estate Working Group (Group M)	
1	Decision No. 069 SSR dated July 30, 2024, of the Ministry of Land Management, Urban Planning, and Construction

Compilation of regulatory reform documents, policy issuances, and other related documents of ministries and institutions



APPENDIX 2:

Progress Matrix of the Resolute Reform Measures from the 19th G-PSF Plenary RGC Decision No.1272 dated 22 November 2023, Office of the Council of Ministers

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
1. Adjusting business and investment climate				
1.1. Fulfilling accounting and auditing obligations				
1	1.1.1.	Provide exemptions to enterprises until the end of February 2024 from independent audits, for those who have yet to submit their financial statements to the Accounting and Auditing Regulator (AAR);	MEF	Fully Implemented
2	1.1.2.	The Accounting and Auditing regulator must be flexible in implementing the transitional penalties and exploring ways to settle the private sector's complaints;	MEF	Fully Implemented
	1.1.3.	Entrust to H.E. Akka Bandit Sapheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance and the Chairman of the Non-Bank Financial Services Authority the following:		
3	1.1.3.A.	Amend the sub-decree of transitional penalties on violations of the Law on Accounting and Auditing.	MEF	In Progress (Milestone 2)
4	1.1.3.A.1	Amend the Prakas (regulatory order) on the obligations of submitting financial statements to independent auditors.	MEF	In Progress (Milestone 2)
5	1.1.3.B.	Promote the dissemination of relevant laws and regulations and technical training on accounting standards to representatives and accountants of enterprises, the general public and relevant public officials.	MEF	Fully Implemented
6	1.1.3.C.	Promote the preparation of a glossary of accounting and auditing terms and the translation of accounting and auditing standards into Khmer.	MEF	In Progress (Milestone 2)

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7	1.1.3.D.	Explore the possibility of developing Cambodia Simplified Accounting Standards for small and medium taxpayer enterprises for a transitional period before moving towards implementing international accounting standards.	MEF	In Progress (Milestone 2)
8	1.2.	<p>Promoting transparency of detection, investigation, and crackdown on counterfeit products</p> <p>Entrusted to H.E. Aphi Santi Bandit Sar Sokha, Deputy Prime Minister, Minister of Interior (Mol), to continue the implementation of Decision No. 4686 SSR., dated 15 September 2023 - issued by the Ministry of Interior on the “temporary suspension of the detection, investigation and crackdown on counterfeit products” of the Secretariat of Anti-Counterfeit Product Committee in order to adjust its roles and duties with the aim to eliminate negative points of the work performance/efficiency.</p>	Mol	Fully Implemented
1.3.		<p>Continue promoting business registration through the information technology platform.</p> <p>Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth, Deputy Prime Minister, Minister of Economy and Finance to lead and coordinate the following:</p>	Ministry of Economy and Finance	
9	1.3.1.	Develop the updating function of the company-enterprise information - both existing and new - on the business registration system of the information technology platform, to be completed before November 2024.	MEF	Fully Implemented
10	1.3.2.	Finalize the integration of the public services of the government’s ministries/institutions that have already announced their participation into the information technology business registration system in the third phase in June 2023. (These Ministries / Institutions) include the Ministry of Posts and Telecommunications (MPTC), the Ministry of Agriculture, Forestry and Fisheries (MAFF), the Ministry of Economy and Finance (MEF), the Ministry of Justice (MoJ) and the National Bank of Cambodia (NBC);	MEF	Fully Implemented
1.3.3.		Include the public services or the systems of three more ministries and institutions that have just proposed to integrate into the business registration system on the information technology platform after making announcements in the third phase, including:		

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11	1.3.3.A.	Electronic Cadastral Information Checking Service of the Ministry of Land Management, Urban Planning and Construction.	MEF	Fully Implemented
12	1.3.3.B.	Press Identification Card issuance service (sole proprietorship) of the Ministry of Information (MoInfo.).	MEF	Fully Implemented
13	1.3.3.C.	Civil service management system of the Ministry of Public Service (MPS).	MEF	Fully Implemented
14	1.3.4.	Incorporate (into the business registration system of the information technology platform through the CamDX platform) the key public services of relevant ministries/institutions that are related to the conducting of business. In addition, incorporate any public services that people need the most, or most often, into the business registration system of the information technology platform through the CamDX platform. This is to be undertaken within the Royal Government framework of common data exchange. This is to be completed before the end of 2024.	MEF	Fully Implemented
15	1.4.	Support for micro, small and medium enterprises Entrust His Excellency Hem Vandy , Minister of the Ministry of Industry, Science, Technology and Innovation to continue cooperating with the Ministry of Economy and Finance to review all of the Ministry's public service packages by extending the validity and by reducing issuing times and fees for permits and services of various licenses. This is to be done in order to continue supporting the development of micro, small and medium enterprises, specially manufacturing enterprises.	MISTI	Fully Implemented
16	1.5.	Promoting transparency and efficiency in the preparation of regulations Entrust all relevant ministries/institutions to discuss with all important relevant sectors of the private sector on the process of formulating all regulations and policies that are related to the operations of enterprises or businesses of the private sector.	MISTI	Fully Implemented
17	1.5.1	In addition, the introduction for the implementation (of regulations and policies) must be widely disseminated. Prior to the implementation a transitional period of at least 6 months must be given.	MISTI	Fully Implemented

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18	1.6.	<p>Review of Permits and Licenses Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth, Deputy Prime Minister, Minister of Economy and Finance (MEF) and Chairman of the Committee of Economic and Financial Policy (CEFP) to lead and coordinate with all relevant ministries and institutions to conduct a review of all permits and licenses in each sector, starting with tourism and the small and medium-sized enterprises (SMEs) sectors. The aim of this review is to remove or merge overlapping permits and licenses and to revise the procedures and service fees of each permit and license to make them precise, namely to ensure that no procedure is difficult and unnecessary for the people.</p>	MEF	In Progress (Milestone 1)
2. Easing the burden on compliance				
2. Easing the burden on compliance				
Entrust His Excellency Heng Sour , Minister of the Ministry of Labour and Vocational Training on the following tasks:				
19	2.1.	<p>Continue leading and strengthening the inter-ministerial inspection mechanism as decided by the 18th G-PSF in March 2019. All ministries and institutions involved in the inter-ministerial inspection mechanism, including foreign manual labour inspections, must adhere to the proactive spirit to assist the private sector in assessing its compliance levels prior to joint inspections. The Ministry of Labour and Vocational Training has been implementing an “online self-declaration regime of labour inspections” that allows the private sector to fill out information. (This online process enables the private sector to) immediately discover its points of non-compliance. (The private sector then has) up to 45 days to review and supplement any relevant documents or to improve and rectify any shortcomings. Therefore, the private sector can self-rectify points of non-compliance to become compliant before the validity for correction is expired. All ministries and institutions must ensure that in one year, there is only one joint inspection visit on (the same) one target. That is except where there are complaints coming directly from the workers/employees or any incidents have occurred.</p>	MLVT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
20	2.1.1.	Inter-Ministerial inspections require a mechanism to receive private sector complaints.	MLVT	Fully Implemented
21	2.2.	Promote skills development and productivity of workers by enabling the private sector to participate in implementing vocational and technical training programs for workers.	MLVT	Fully Implemented
22	2.2.1.	In addition (promote skills development and productivity by) implementing apprenticeship obligations according to the labour law.	MLVT	Fully Implemented
23	2.2.2.	It also includes enabling the private companies to use the facilities of technical and vocational education and training institutions to upgrade and enhance their skills or exchange the skills of their workers to promote increased labour productivity.	MLVT	Fully Implemented
24	2.2.3.	The modernization of production lines or the delivery of factory-enterprise services should also be supported.	MLVT	Fully Implemented
25	2.3.	Strengthen the mechanism for conciliation and settlement of labour disputes in the Arbitration Council. (The Arbitration Council) is a tripartite mechanism. The Secretariat of the Arbitration Council should be strengthened, including the capacity of labour dispute conciliation officers at the ministry and provincial department levels.	MLVT	Fully Implemented
26	2.3.1.	In addition, there should be awareness raising, education and (information) dissemination regarding laws, rights, obligations and benefit calculation formulas with the aim to reduce misunderstandings that lead to labour disputes.	MLVT	Fully Implemented
3. Facilitation of businesses under tax authorities				
3.1. Continuation of the duty-free policy				
Entrust His Excellency Kong Vibol , Minister Attached to the Prime Minister and Royal Government Delegate in charge of the General Department of Taxation of the Ministry of Economy and Finance, to continue the implementation of tax exemption policies as per the following:				
27	3.1.A.	Agricultural land, family farmland.	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
28	3.1.B.	Imports of agricultural equipment.	GDT	Fully Implemented
29	3.1.C.	Agricultural products.	GDT	Fully Implemented
30	3.1.D.	Tax on property worth less than 100,000,000 (one hundred million) Riels	GDT	Fully Implemented
31	3.1.E.	Stamp duty on the transfer of ownership of real estate from parents to children, grandparents to grandchildren, wives and husbands for a single gift and inheritance.	GDT	Fully Implemented
32	3.1.F.	VAT on basic food items for people's daily lives until the end of 2028.	GDT	Fully Implemented
33	3.1.G.	Tax on the minimum wage of all types of civil servants and the minimum wage of workers.	GDT	Fully Implemented
3.2. Cancellation of taxes and other fees				
34	3.2	Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance (MEF) to continue to implement the abolition of taxes and other fees for people selling goods from baskets and street hawkers in markets across the country.	MEF	Fully Implemented
35	3.2.1	In addition to the policy of allowing traders/merchants/sellers who are trading/selling in state markets to have the right to own and use their stalls and have the right to transfer these rights to their children or others.	MEF	Fully Implemented
3.3. Additional tax exemptions				
36	3.3.1.	Continue the stamp duty exemption on the transfer of ownership or possession of all types of housing in the housing development estate (housing development estate (Borey)) with a value of less than or equal to US\$ 70,000 until the end of 2024.	GDT	Fully Implemented
37	3.3.2.	Additional stamp duty exemption on the transfer of ownership or possession of all types of housing in the housing development estate with a value of more than	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
38	3.3.3.	<p>US\$ 70,000 by allowing the deduction of US\$ 70,000 from the calculation of the stamp duty base for buying houses in the housing development estate project (Borey) with a proper registration and real estate business license, until the end of 2024.</p> <p>Continue to postpone the implementation of the six types of capital gains tax, including taxes on real estate, leases, investment assets, business reputation, intellectual property rights and foreign currency, until the end of 2024.</p>	GDT	Fully Implemented
39	3.3.4.	Exemption from administrative penalties on property tax and/or unused land tax, where property owners can only pay tax without additional tax and interest until the end of June 2024. This exemption does not have the effect of retroaction of taxes paid including administrative penalties (additional taxes and interest) that have already been paid.	GDT	Fully Implemented
40	3.3.5.	Exemption from tax re-assessment, which includes taxes and administrative penalties (additional tax and interest) from the year of implementation through 2023 for properties that have been registered and declared property tax in the past with an incorrect land value or construction land size, construction type, or construction life. From 2024 onwards, the laws and regulations in force must be complied with.	GDT	Fully Implemented
41	3.3.6.	Authorize the registration and payment of taxes from the year of occupancy or the last beneficiary of the property (with or without a title deed) that has not been registered and declared for property tax in the past.	GDT	Fully Implemented
42	3.4.	<p>Taxes on unused land</p> <p>Entrust His Excellency Kong Vibol, Minister Attached to the Prime Minister and Royal Government Delegate in charge of the General Department of Taxation (GDT) of the Ministry of Economy and Finance (MEF) to revise the legal documents to ease the conditions for obtaining tax exemptions for unused land with clarified principles as the following:</p>	GDT	Fully Implemented
43	3.4.1.	Land that is subject to unused land tax refers to land outside the property tax area.	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
44	3.4.2.	Land that is subject to the unused land tax is allowed to deduct 5 hectares per site.	GDT	Fully Implemented
	3.4.3.	Revise the legal documents to ease the conditions for obtaining tax exemptions for land in excess of 5 hectares, it can be exempted from tax on unused land in accordance with the condition:		
45	3.4.3.A.	Agricultural land being under plantation, with approval of the commission or sub-committee of assessing land for unused land tax	GDT	Fully Implemented
46	3.4.3.B.	Land that is serving economic activities of sole proprietorship or legal entity, registered with the tax administration	GDT	Fully Implemented
47	3.4.3.C.	Land with or without construction under lease agreement	GDT	Fully Implemented
48	3.4.3.D.	Land owned by the Royal Government or government institutions	GDT	Fully Implemented
49	3.4.3.E.	Economic land concessions leased from the state, community land	GDT	Fully Implemented
50	3.4.3.F.	Land owned by the state being leased to a legal entity or a sole proprietorship for use in various economic activities under a contract or agreement between the two parties	GDT	Fully Implemented
51	3.4.3.G.	Land in a special economic zone that directly serves agricultural, industrial, and service activities, and	GDT	Fully Implemented
52	3.4.3.H.	Finally, in accordance with the request by the Education Working Group (Group K), land to be registered as the property of the enterprise in the field of education, education and vocational training for the purpose of working in the field as mentioned above. In case the land is sold or does not serve the above purpose, the tax obligation must be fulfilled according to the law in force.	GDT	Fully Implemented
53	3.4.4.	The tax on unused land with the abovementioned principles shall be in effect from the beginning of 2025.	GDT	Fully Implemented
	3.5.	Facilitating and expanding the scope of preferential tariffs in agriculture		

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
54	3.5.1.	Continuing tax incentives for another 2 years in accordance with “the Ministry Prakas No.252 MEF, dated 11 March 2019 on Tax Incentives for Enterprises that Locally Produce or Supply or Enterprises for Exports of Paddy Rice, Milled Rice, Maize, Beans, Pepper, Cassava, Cashew nuts, and Rubber”.	GDT	Fully Implemented
55	3.5.1.1.	Continuity or non-continuity of the incentives, in the future, will be subject to assessment and examination every two years (based on circumstance and necessity).	GDT	Fully Implemented
56	3.5.2.	Add 5 potential agricultural products: “Pailin Longan”, “Mango”, “Aquaculture”, “Animal Husbandry” and “local Palm Oil products as raw materials for domestic animal feed” by applying the same incentive mechanism as specified in the “Ministry Prakas No. 252 MEF, dated 11 March 2019, on Tax Incentives for Enterprises that Produced and Supply Locally or Produced for Exports such as Paddy Rice, Milled Rice, Maize, Beans, Pepper, Cassava, Cashew nuts, and Rubber”, but with required conditions of having a clear list of named suppliers of goods or services provided to the General Department of Taxation for verification.	GDT	Fully Implemented
57	3.5.3.	Continue the income tax exemption for enterprises with plantation, producing and supplying agricultural products for domestic markets or for exports of the following products; paddy rice, milled rice, corn, soybeans, pepper, cassava, cashew nuts, and rubber, with the addition of other products such as Pailin longan, mango, Aquaculture, animal husbandry and local palm oil products as raw materials for domestic animal feed for two years from 2024 to 2025.	GDT	Fully Implemented
58	3.5.4.	Facilitation provided to enterprises in the agricultural sector by easing the implementation of billing rules for transactions with farmers by limiting the requirements for documentation of clear sources of supply, such as: identity and address of suppliers, goods items or services, and some other information relevant to establishing the basis of the supplies.	GDT	Fully Implemented
3.6. Other incentives				

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
59	3.6.1.	Provide minimum tax exemption to enterprises with a Qualified Investment Project (SEC-QIP) for the first year without an independent audit report and requiring that the enterprise must provide an independent audit report to the General Department of Taxation (GDT) no later than the end of June of the following year.	GDT	Fully Implemented
60	3.6.2.	Provide temporary suspension of monthly income tax payment until the end of 2025 for SEC qualified enterprises that produce products including Garment Logo, Glove, Sock, Towel, Pillowcase, Duvet Cover, Bed Sheet, and Table Clothes, as well as enterprises in the textile sector. In order to receive this incentive, the enterprise must be associated with tax compliance in accordance with the laws and regulations as stated in Article 4 of ministry Prakas No. 002 MEF.PrK.PTD, dated 6 January 2023 of the Ministry of Economy and Finance.	GDT	Fully Implemented
61	3.6.3.	Amendment to ministry's Prakas No. 217 MEF.PrK dated 14 March 2022 on Incentives for Voluntary Correction of Tax Declarations for Receiving Exemption of Administrative Sanctions, with deadline extended to June 2024. After this deadline, requests for rectifying tax declaration (mistakes) will be subject to sanctions/penalties in accordance with the laws and regulations in force. Meanwhile, this authorization will not apply to corrections on the results found during the tax audit.	GDT	Fully Implemented
3.7. Tax Administrative Reform				
3.7.1. Establish clear and transparent common standards for implementation between tax officials and tax officials and between tax officials and taxpayers, through preparation of manuals on standard operating procedures (SOPs) relating to the following:				
62	3.7.1.A.	Tax auditing and procedures and tax auditing regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
63	3.7.1.B.	Enterprise surveys and procedures and regulatory procedures of enterprise survey	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
64	3.7.1.C.	Real Estate Surveys and Procedures and regulatory Procedures for Real Estate Surveys	GDT	Fully Implemented
65	3.7.1.D.	Unused land tax and procedures and regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
66	3.7.1.E.	Property tax and procedures and regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
67	3.7.1.F.	Stamp taxes and procedures and regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
68	3.7.1.G.	Tax on means of transportation and procedures and regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
69	3.7.1.H.	Taxes on real estate fees and procedures and regulatory procedures for tax officials and taxpayers	GDT	Fully Implemented
70	3.7.1.I.	Self-declaration taxes and procedures and regulatory procedures for tax officials and taxpayers.	GDT	Fully Implemented
	3.7.2.	Prioritize the preparation of SOPs relating to the auditing as soon as possible, with clarification of the following:		
71	3.7.2.A.	Types, procedures and regulatory procedures of tax auditing and criminal investigations on tax provisions	GDT	Fully Implemented
72	3.7.2.B.	Functions and duties of relevant units	GDT	Fully Implemented
73	3.7.2.C.	Rights and obligations of taxpayers and tax administration	GDT	Fully Implemented
74	3.7.2.D.	Code of ethics, disciplines and professionalism of tax auditors and criminal investigators on tax provisions, with the need to update and strengthen the performance of the Commission for the Management of Tax Audit and Criminal Investigation on Tax Provisions	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
75	3.7.2.E.	Complaint handling mechanism	GDT	Fully Implemented
76	3.7.2.F.	Mechanisms of monitoring and evaluation.	GDT	Fully Implemented
77	3.7.3.	In case of disagreement with the performance of tax officers who are not in compliance with the SOP that has been under preparation, taxpayers may file a complaint to the General Department of Internal Audit of the Ministry of Economy and Finance or the Fiscal Dispute Resolution Committee for resolution.	GDT	Fully Implemented
78	3.7.4.	For properly registered enterprises, the implementation of various official notifications (for the purpose of imposing penalties on any late activity) shall be considered and applied from the date of receipt of the letter rather than the date of issuance of the letter.	GDT	Fully Implemented
4. Trade facilitation under customs jurisdiction				
Entrust His Excellency Kun Nhim , Minister Attached to the Prime Minister and Royal Government Delegate in charge of the General Department of Customs and Excise of the Ministry of Economy and Finance with the following tasks:				
79	4.1.	Exemption of Customs Processing Fee for export and import goods valued less than US\$ 1,000;	GDCE	Fully Implemented
80	4.1.1.	Reduce the customs declaration fee from 15,000 Riels to 8,000 Riels per declaration form for export and import goods worth less than US\$ 1,000.	GDCE	Fully Implemented
81	4.2.	Exemption of scanning fees for containers that do not pass the scanner.	GDCE	Fully Implemented
82	4.3.	Continue to work with the private sector to reduce logistics fees by reviewing of various service fees and reducing or simplifying customs procedure.	GDCE	Fully Implemented
83	4.3.1.	Continue to work with the private sector to reduce logistics fees by promoting the usage of the information technology system.	GDCE	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
84	4.4.	To be implemented from 1 January 2024 onwards, of rules and procedures for reporting of goods (Cargo Declaration) and customs declaration form done electronically before goods arrivals (Pre-Arrival Processing) pursuant to “the Ministry Prakas No. 788 MEF. PrK. Akor, dated 27 October 2023 on the procedures for completing customs declaration form before goods arrival”. This procedure will allow business people to send information electronically before the goods arrival at the customs office so that the goods can be removed quickly when they arrive, without having a long wait.	GDCE	Fully Implemented
85	4.5.	Classification of goods categories to expedite customs formalities, by implementing from 1 January 2024 onwards, rules and procedures for completing customs formalities for postal parcels/packages, express postal parcels/packages, and crossed borders e-commerce goods.	GDCE	Fully Implemented
		4.6. To be implemented from 1 January 2024 onwards the following:		
86	4.6.1.	Complete automation of customs value verification procedures and the Rule of Origin of goods in the Customs Value Declaration System (CVDS).	GDCE	Fully Implemented
87	4.6.2.	System connection to automatically transmit customs value declaration data, customs value verification, and preferential tariffs from the CVDS to ASYCUDA.	GDCE	Fully Implemented
88	4.6.3.	Printing of customs clearance certificates and certificates of rule of origin in paper can be made in the form of request of the owner or representative of the goods.	GDCE	Fully Implemented
		4.7. Must prepare specific action plans, in response to the reported high service costs, the use of hard copy documents and face-to-face meetings with officials, with the aim to:		
89	4.7.1.	Reduce the cost of completing customs clearance and re-adjust the service fees appropriately.	GDCE	Fully Implemented
90	4.7.2.	Prepare relevant legal and regulatory documents to allow the use of electronic attachments as official documents.	GDCE	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
91	4.7.3.	Revise customs clearance procedures in ASYCUDA and E-Customs systems by promoting the use of electronic forms and reducing paperwork.	GDCE	Fully Implemented
92	4.7.4.	Strengthen the one-stop-shop mechanism at the customs offices by reducing procedures and face-to-face meetings with officials.	GDCE	Fully Implemented
93	4.8.	Promote and complete the third phase work of the National Single Window to include licenses, permits, certificates and other documents (LPCOs) of the relevant ministries and institutions to promote the maximum use of information technology systems for requesting for export-import documents.	GDCE	Fully Implemented
94	4.9.	Facilitating the inspection of goods for exports through risk-based inspections, including the use of scanners for inspections to be reduced to less than 10%, as well as waiving the scanning fee for containers that did not go through the scanner.	GDCE	Fully Implemented
95	4.9.1.	The General Department of Customs and Excise to facilitating the inspection of goods for exports by reducing the use of scanners for inspections to less than 10%.	GDCE	Fully Implemented
96	4.10.	Continue to promote the training customs brokers.	GDCE	Fully Implemented
97	4.10.1.	The General Department of Customs and Excise to promote and issue licenses to Customs Brokers.	GDCE	Fully Implemented
98	4.11.	The General Department of Customs and Excise (GDCE) shall authorize the provision of overtime services of customs officers at night (for night shift) at dry ports by setting a reasonable hourly wage to expedite exports.	GDCE	Fully Implemented
99	4.11.1.	The General Department of Customs and Excise to authorize the provision of overtime services of customs officers at night.	GDCE	Fully Implemented
100	4.12.	Continue to promote the implementation of the Authorized Economic Operator (AEO) and improve behavioural incentives for Best Traders.	GDCE	Fully Implemented
101	4.12.1.	The General Department of Customs and Excise (GDCE) to continue to Improve behavioural incentives for Best Traders.	GDCE	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
102	4.13.	Tighten the supervision of imported illegal and low-quality frozen pork, chicken, eggs and fish. (The illegal importing of these goods) is unfair competition to local farmers and animal producers and is also detrimental to the health of Cambodians across the country. (Supervision should be tightened) through the following measures:	GDCE	Fully Implemented
103	4.13.1.	In collaboration with relevant ministries and institutions strictly enforce the ban on imports of food that is defective or of poor quality that affects (public) health. These imports include either frozen pork, chicken, eggs, or fish that are illegally imported to the Kingdom of Cambodia.	GDCE	Fully Implemented
104	4.13.2.	In collaboration with relevant ministries and institutions, establish border checkpoints that allow the import of frozen pork, chicken, eggs and fishes with the aim to facilitate the control of illegal imports in various forms.	GDCE	Fully Implemented
105	4.13.3	Amendment to Sub-Decree No. 17 on the Enforcement of Lists of Prohibited and Restricted Goods that require import permits from the Ministry of Agriculture, Forestry and Fisheries (MAFF) for importing frozen pork, chicken, eggs and fishes to ensure quality inspection and protection of the health of the people in accordance with the provisions of the legal regulations in force.	GDCE	Fully Implemented
106	4.13.4	Collaboration with the Ministry of Agriculture, Forestry and Fisheries (MAFF) to apply and use the National Single Window system to facilitate and expedite the process for the application for permits.	GDCE	Fully Implemented
107	4.14	Amendment to Sub-Decree No.12 dated 19 February 2020 on the Adjustment of Customs Export Tariffs on Rubber Products in collaboration with the Private Sector to determine the Average Price and Basic Formula for Taxing rubber exporters from Cambodia to become more realistic.	GDCE	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
5. Improving transportation and infrastructure				
108	5.	Entrust His Excellency Peng Ponea , Minister of Public Works and Transport to amend the relevant laws and regulations with comprehensive study of technical aspects to determine the type of vehicles and the type of roads that can be used for increasing the weight level of trucks from 40 tons to 45 tons (per truck).	MPWT	In Progress (Milestone 2)
6. Rehabilitation and development of tourism				
6.1. Implement a special program “ Visit Siem Reap 2024 ” to boost the recovery of tourism sector in Siem Reap province through the following measures:				
109	6.1.1.	Entrust His Excellency Sok Soken , Minister of Tourism to reorganize and launch The Tourism Council with the participation of relevant public and private institutions as soon as possible.	MoT	Fully Implemented
110	6.1.2.	Entrust the Tourism Council, under the leadership of the Ministry of Tourism (MoT), with responsibility to prepare and launch specific action plans to implement the special program of the “Visit Siem Reap 2024” by before the end of 2023. This action plan is to solve the challenges of the whole value chain for the tourism sector of Siem Reap that includes promotion, connecting flights between major tourist destinations, re-arranging and providing services of tourists on arrival, on their stay and their departure, that require investments in infrastructure, additional improvement in infrastructure and aesthetics improvement along the way from new Siem Reap airport to Siem Reap town, ticket fees for entering tourism sites, and operational fees in tourism sector, and so forth.	MoT	Fully Implemented
111	6.1.2.1	Overall, this plan must be attractive and a catalyst to boost tourism sector in Siem Reap in 2024. The action plan also requires a clear division of responsibilities between the public and private sectors, taking into account budget requirements and monitoring and evaluation, etc. in the spirit of “jointly think, jointly act and with joint responsibility.”	MoT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
112	6.1.3.	Entrust the Tourism Council, under the supervision of the Ministry of Tourism (MoT), to cooperate with relevant mechanisms and institutions of the Royal Government to address issues facing the private sector in their day-to-day businesses. For example, (a) the management and training of tour guides, (b) vocational training in tourism skills, (c) sanitation and waste management, (d) strengthening security and safety at major tourist destinations, (e) installation of security cameras at major tourist destinations. (f) Pricing for foreign and domestic visitors, (g) promotion of having price stickers (on goods), (h) creation of tourist maps, (i) inclusion of new tourist destinations and online advertising, (j) improvement and construction of infrastructure, (k) reduction of commissions of travel packages to Cambodia, (l) promotion with creativity, etc.	MoT	In Progress (Milestone 2)
	6.2.	Promoting the special program of “Visit Siem Reap 2024” through the following additional measures:		
	6.2.1. No.1. Hospitality issues at the border gate	Entrust H.E. Aphi Santi Bandit Sar Sokha , Deputy Prime Minister, Minister of Interior, His Excellency Sok Chenda Sophea Deputy Prime Minister, Minister of Foreign Affairs and International Cooperation (MoFAIC) to collaborate with all relevant ministries/institutions to speed up the establishment of the three following activities, by piloting (first) at Siem Reap International Airport before the year-end 2023 and expanding the implementation to other airports and international checkpoints:		
113	6.2.1.A.	Preparation and coordination to improve the completion of three arrival forms (i.e. immigration, customs, and quarantine) to only one single electronic form. This is to be implemented from the 1st January 2024 onwards.	Mol	Fully Implemented
114	6.2.1.B.	Establish a hotline system to receive complaints immediately regarding the provision of services by immigration officials at important ports/checkpoints.	Mol	Fully Implemented
115	6.2.1.C.	Establish a surveillance system equipped with automation and camera systems at important ports/destination targets to monitor the day-to-day work of immigration police officers.	Mol	Fully Implemented
116	6.2.2.	No.2. Expansion of border pass (card)	Mol	In Progress

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
		Entrust H.E. Aphi Santi Bandit Sar Sokha , Deputy Prime Minister, Minister of Interior, His Excellency Sok Chenda Sophea, Deputy Prime Minister, Minister of Foreign Affairs and International Cooperation (MoFAIC) to collaborate, promote and facilitate the negotiation to amend the cross-border agreement by expanding the scope of the border pass as soon as possible.		(Milestone 1)
117	6.2.3.	No.3. Financing tour operators in Siem Reap province Entrust Her Excellency Chea Serey , Governor, National Bank of Cambodia, to allow banking and financial institutions to reorganize/restructure tourism loans in Siem Reap province for clients experiencing temporary financial difficulties without the need of or being subject to a 12-month provision.	NBC	Fully Implemented
118	6.2.4.	Entrust Small and Medium Enterprise Bank of Cambodia to provide a direct loan program with an initial amount of US\$ 50 million to tour operators in Siem Reap province, with reasonable interest rates and other favorable terms, to allow our tour operators receive financing in an appropriate amount corresponding to the type of their businesses.	MEF	In Progress (Milestone 2)
		No.4. Tax Incentives Entrust His Excellency Kong Vibol , Minister Attached to the Prime Minister and Royal Government Delegate in charge of the General Department of Taxation of the Ministry of Economy and Finance with the following tasks:		
119	6.2.5.A	Exemption of all types of monthly taxes, except VAT and accommodation tax, for hotels, guesthouses, travel agencies and restaurants that have registered with the General Department of Taxation (GDT) and with business activities in Siem Reap province from October 2023 until the end of the first half of 2024. These businesses are still obliged to file tax declarations and use online system for E-VAT management on a monthly basis during this period.	GDT	Fully Implemented
120	6.2.5.B	Income tax exemption for 2023 for hotels, guesthouses, restaurants and travel agencies who had registered with the General Department of Taxation (GDT) and with business activities in Siem Reap province. These businesses are still obliged to file	GDT	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
		their 2023 income declaration, no later than the end of March 2024. For monthly income tax that was already paid will be credited for reimbursement with the income tax for the year 2024.		
121	6.2.5.C	Exemption from all tax liabilities for the period prior to 2023, including taxes, surcharges, interest, 25% surcharge and recurring interest for enterprises in the tourism sector, including hotels, guesthouses, restaurants and tax-registered travel agencies/companies with business activities in Siem Reap province.	GDT	Fully Implemented
122	6.2.5.D	Not to conduct audits for tourism businesses that includes hotels, guesthouses, restaurants, and travel agencies/companies during the period 2020 to 2022 in Phnom Penh, Sihanoukville, Kep and Kampot provinces.	GDT	Fully Implemented
123	6.2.5.E	Not to conduct audits for tourism businesses that includes hotels, guesthouses, restaurants and travel agencies/companies in Siem Reap province during the period 2020 to 2023.	GDT	Fully Implemented
124	6.2.6	No.5. Exemption of Transitional Fines for Expired License of Tour Guides and Interpreters from Tour Guides To grant a waiver of monetary penalties for the expiration of licenses of tour guides and interpreters, with a deadline of implementation until the end of March 2024.	MoT	Fully Implemented
125	6.2.7	No.6. Direct flight connection from popular tourist destinations to Siem Reap Entrust His Excellency Sok Soken , Minister of Tourism to conduct a discussion, under the mechanism of the Tourism Council, and put in place measures to promote direct flight connections between famous tourist destinations in neighboring countries to Siem Reap province such as direct flights between Phuket–Siem Reap, Bali–Siem Reap, Da Nang–Siem Reap, or Cebu–Siem Reap.	MoT	Fully Implemented
6.3. Continue addressing other ongoing challenges in the tourism sector with the following mechanism:				
126	6.3.1.	No.1. Visa issues Entrust all relevant ministries and institutions to make efforts to improve and streamline procedures and improve public services so that tourists who come to	MoT	In Progress (Milestone 2)

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
		Cambodia are warm and happy before their arrival time, during their arrival, during their stay, and when they depart from Cambodia.		
		No.2. Cambodia's reputation		
127	6.3.2.	Entrust His Excellency Sok Soken , Minister of Tourism to collaborate with all relevant ministries and institutions to promote the implementation of proposed measures and all new decisions made by the RGC for effectively improving Cambodia's reputation.	MoT	In Progress (Milestone 2)
128	6.3.3.	Entrust His Excellency Kuoch Chamroeun , Governor of Preah Sihanouk Province to put more efforts into strengthening security and order.	PSA	Fully Implemented
	6.3.4.	No.3. Challenges and suggestions that need to be addressed in the medium term Entrust His Excellency Sok Soken , Minister of Tourism to collaborate with all relevant ministries and institutions to study the feasibility of the following proposals:		
129	6.3.4.1.	Establishment of green belts in major tourist areas to boost farmers' supply of vegetables and meat to tourism businesses, and	MoT	In Progress (Milestone 1)
130	6.3.4.2.	Development of Phnom Kulen as a nature tourism destination.	MoT	In Progress (Milestone 1)
7.	Agricultural and agro-industrial development			
	7.1.	Entrust His Excellency Dith Tina , Minister of Agriculture, Forestry, and Fisheries as follows. To effectively and responsibly implement the three priority programs as follows:		
131	7.1.1.	Introduction of coordination mechanisms and financing programs to boost production, seeking markets, and stabilize key agricultural commodity prices within an appropriate level.	MAFF	Fully Implemented
132	7.1.2.	Deployment of technical officers of agriculture to all communes-Sangkat of the country where agricultural activities are active to promote agricultural productivity and help farmers' families to improve their agricultural products.	MAFF	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
133	7.1.3.	Organizing agricultural communities.	MAFF	Fully Implemented
134	7.2.	Must promote the production of pure and good quality seeds, both rice and vegetable seeds, as well as	MAFF	Fully Implemented
135	7.2.1.	Encourage private sector investment in research, development and production of seeds to extensively supply farmers.	MAFF	Fully Implemented
136	7.3.	Must expedite the preparation of the law on contract farming of agricultural production to increase trust between farmers and buyers/buying companies.	MAFF	In Progress (Milestone 2)
137	7.4.	Collaborate with relevant ministries and institutions to implement the measures approved in the Letter of the Committee of Economic and Financial Policy No. 11033 MEF.SEC on the Outcome Report of the Meeting on the Status of Rice and Cashew Exports in Cambodia.	MAFF	In Progress (Milestone 2)
8.	Banking and Finance Sector			
		Entrust Her Excellency Chea Serey , Governor, National Bank of Cambodia, with the following tasks:		
138	8.1.	Allow banking and financial institutions to continue to implement the capital conservation buffer at 1.25% until 31 December 2024.	NBC	Fully Implemented
139	8.2.	Allow banking and financial institutions to continue to apply the reserve requirement (ratio) in foreign currencies at 7% until 31 December 2024.	NBC	Fully Implemented
140	8.3.	Allow banking and financial institutions to reorganize/restructure tourism loans in Siem Reap province for clients/customers experiencing temporary financial difficulties without the need for a 12-month provision; and	NBC	Fully Implemented
141	8.4.	Encourage banking and financial institutions to reorganize/restructure loans for the real estate sector for clients/customers who experience temporary financial difficulties by strictly complying with the regulations of the National Bank of Cambodia. The institution must conduct a precise study and analysis of the client's situation and the impact of the client's credit on the system as a whole, as well as	NBC	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
		request a consultation with the National Bank of Cambodia to consider further favorable measures on case-by-case basis.		
9. Mining and Energy Sector				
9.1 Mining Sector: Exploration and Export of Ore				
Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance and His Excellency Keo Ratanak , Minister of Mines and Energy with the following tasks:				
142	9.1.1.	Collaborate with all stakeholders to comply with the content of the Inter-Ministerial Prakas No. 614 MEF.PrK dated 22 June 2017 on the Procedures for Application for Export of Mineral Products, that every export transaction must be certified (with an export certificate).	MEF and MME	Fully Implemented
143	9.1.1.1	Do not implement Article 8 of this Inter-Ministerial Prakas, which requires officials of the Ministry of Mines and Energy to inspect products before each export and authorize customs authorities at the export port/checkpoint with authority and task to inspect the export transaction.	MEF and MME	Fully Implemented
144	9.1.1.2	Customs officials must carry out inspections of exported goods not more than 5% of the total export volume at a time and expedite the inspection process as soon as possible. In the event of a violation or irregularity, customs officials may eventually extend the scope of inspections in accordance with risk management principles and regulations in force.	MEF and MME	Fully Implemented
145	9.1.1.3	For the 95% of the total export volume (products) that are not subject to inspection, the customs officers must expedite the process for exports.	MEF and MME	Fully Implemented
146	9.1.1.4	In addition, drastic measures must be taken to prevent all illegal exports of mineral products.	MEF and MME	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
147	9.1.2	Continue to apply the base value of the export excise tax in accordance with the Customs Law and related regulations in force in compliance with the principles of the World Trade Organization (WTO) Agreement on the Customs value which is (regarded as) the actual purchase-sale price.	MEF and MME	Fully Implemented
9.1.3. Make adjustment to reduce excise tax rate on the export of stone goods based on the structure of the customs tariff in force as follows:				
148	9.1.3.A.	Reducing the excise tax rate on export from 30% to 10% for unprocessed ores in Chapter 25 in the form of blocks.	MEF and MME	Fully Implemented
149	9.1.3.B.	Reducing the excise tax rate on export from 30% to 5% for unprocessed stones in Chapter 25 in the form of slabs.	MEF and MME	Fully Implemented
150	9.1.3.C.	Reducing the excise tax rate on export from 20% to 0% for all types of processed stones in Chapter 68.	MEF and MME	Fully Implemented
151	9.1.4.	Speed up and simplify the procedures for issuing export certificates, customs permit for exports and customs clearance procedures to make the process faster and more effective. The process must not exceed 3 working days from the date of receipt of the correct and sufficient application forms.	MEF and MME	Fully Implemented
152	9.1.5.	Establish an inter-ministerial mechanism to study and implement the Mining Site and Environmental Rehabilitation Fund, the Road Maintenance and Community Development Fund, with a recommendation to implement this work in the next six months.	MEF and MME	Fully Implemented
153	9.1.6.	Set up a hotline for receiving and resolving requests from quarry (cut-stones or rocks) businesspeople.	MEF and MME	Fully Implemented
154	9.1.7.	Lead the Inter-Ministerial Working Group on Debt Collection to follow up on a regular basis (on debt collection) with meetings every two months. The purpose of these meetings will be to review the progress of the implementation of the above policy, to verify the payment of revenue, and to monitor all remaining and emerging challenges. After six months of pilot implementation, the Ministry of Economy and Finance and	MEF and MME	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
<p>the Ministry of Mines and Energy shall co-chair an inter-ministerial meeting between relevant ministries and institutions and consult with other stakeholders to review and evaluate the progress and challenges during the piloting stage/practice.</p>				
<p>9.2. Energy Sector</p>				
155	9.2.1.	Entrust His Excellency Prang Chulsa , General Director of the Electricité Du Cambodge (EDC) to examine the possibility of providing preferential prices to industrial and agricultural customers with excess energy consumption as an incentive for investors to increase production and increase employment.	MME	Fully Implemented
156	9.2.2.	Entrust His Excellency Yim Visoth , Director of the Electricity Authority of Cambodia (EAC) to speed up the preparation of “Regulations on the Installation and Use of Solar Roof Systems in Cambodia” for implementation in early 2024. This regulation covers the management of service providers, installers and consumers with installed solar systems, as well as the determination of new electricity tariffs for users with installed solar systems that will not be required to pay the capacity charge, and to pay only for the cost of energy consumption (Energy Charge) according to the principle of price equity.	MME	Fully Implemented
<p>10. Construction and Real Estate Sector</p>				
<p>10.1. Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth, Deputy Prime Minister, Minister of Economy and Finance to continue implementing a package measure of eight points that were set in the 6th Legislative of the RGC that includes the following:</p>				
157	10.1.1.	Continue to postpone the implementation of package tax payment in stages until the end of 2024 for housing estate development (Borey) companies that have been operating housing estate development projects and have real estate business licenses provided by real estate and mortgage regulators. Separately, companies that have been operating housing estate development projects (Borey) without a real estate business license must hurry to register their projects to obtain a real estate business license in accordance with the regulatory procedures in force from the real	MEF	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
		estate and mortgage regulator by the end of 2023 (latest). (This is) to enable (those companies) to get the package tax payment renewal until the end of 2024.		
158	10.1.2.	Increase the period of package tax payment from 12 months to 18 months for housing estate developers/development companies (Borey) who pay taxes less than US\$ 1 million.	MEF	Fully Implemented
159	10.1.2.1.	Increase the period of package tax payment from 24 months to 36 months for housing estate developers who pay taxes of more than US\$ 1 million.	MEF	Fully Implemented
160	10.1.3.	New housing estate developers/development companies (Borey) that plan to develop undeveloped housing estates must pay taxes in accordance with the regulatory procedures in force (real regime) and must maintain proper accounting records.	MEF	Fully Implemented
161	10.1.4.	Continue to delay the implementation of capital gains tax only for the real estate sector until the end of 2024.	MEF	Fully Implemented
162	10.1.5.	Continue stamp duty exemption on the transfer of ownership or possession of all types of housing in the form of a housing estate (Borey) with a value less than or equal to US\$ 70,000 until the end of 2024.	MEF	Fully Implemented
163	10.1.6.	Collaborate with the National Bank of Cambodia to encourage and request the banking and financial institutions to reorganize/restructure loans according to the actual ability of the institution based on the principle of volunteering and agreement between the institution and the housing estate development companies (Borey) in accordance with Prakas No.T7.017.344.PrK Dated 1 December 2017, on the credit risk grading and impairment provisioning.	MEF	Fully Implemented
164	10.1.7.	Exempt from various penalties for housing estate development projects (Borey), but the development company is required to fulfill its obligations in accordance with Prakas No. 089 MEF on “Real Estate Development Business Management”.	MEF	Fully Implemented
165	10.1.8.	Postponement of implementation until the end of 2023 on Ministry Prakas No. 563 MEF. PrK dated 10 July 2020 on “Obligations to submit financial statements for independent audit” issued by the Ministry of Economy and Finance.	MEF	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
166	10.2.	Improve the effectiveness of the two inter-ministerial working groups: 1. Inter-ministerial-institutional working group to resolve disputes in the real estate sector.	MLMUPC	Fully Implemented
167	10.2.1.	Improve the effectiveness of the two inter-ministerial working groups including: 2. Inter-Ministerial-Institutional Working Group on Macroeconomic and Policy Levels, for assessing the situation of the construction and real estate sector to continue solving urgent problems, by studying, analysing and developing policies to ensure sustainable development of the Construction and Real Estate sector.	MEF	Fully Implemented
168	10.3.	Entrust His Excellency Kong Vibol , Minister Attached to the Prime Minister and Royal Government Delegate in charge of the General Department of Taxation of the Ministry of Economy and Finance, to exempt additional stamp duty on the transfer of ownership or possession of all types of houses in the form of a housing estate (Borey) with value of more than US\$ 70,000 by allowing the deduction of US\$ 70,000 from the stamp duty base calculation for the purchase of houses in the housing estate development project (Borey) that has a real estate business license and is properly registered, until the end of 2024. Through this measure, homebuyers of all types will receive an incentive, i.e. for low-income people who buy a house of less than US\$ 70,000 will be exempt from stamp duty, and for those who buy a home with prices in excess of US\$ 70,000 will also be supported by the deduction of US\$ 70,000 from the tax base calculation. For example, if the property to be purchased is worth US\$ 100,000, then the basis for stamp duty calculation will be only US\$ 30,000 (i.e. US\$ 100,000 – US\$ 70,000 = US\$ 30,000).	GDT	Fully Implemented
169	10.4.	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms; 1. Mechanism through Cambodian Representative; 2. Mechanism through the Trust Company; 3. Mechanism of sacred tourism site investment; 4. Long-term leasehold mechanism, by reviewing to specifically identify existing conditions and mechanisms concerning to (10.4.1 - 10.4.4 below):	MLMUPC	In Progress (Milestone 3)

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
170	10.4.1.	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms: Preparation of housing estate development area (Borey) or other residential areas and special economic zones that foreigners are able to rent for a long term or to have the right of ownership where the distance is far from the three borders by at least 30 kilometers.	MLMUPC	Fully Implemented
171	10.4.2.	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms: Set precise criteria for the granting of visa for foreigners, to have rights in implementing the above four mechanisms, to be proposed by the Ministry of Interior.	MLMUPC	In Progress (Milestone 2)
172	10.4.3.	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms: Financial sources that foreigners obtain to purchase properties must not involve (and must avoid) money laundering.	MLMUPC	Fully Implemented
173	10.4.4.	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms: Other legal standards and requirements for implementing and managing the above mechanisms.	MLMUPC	Fully Implemented
174	10.5.	Entrust His Excellency Say Samal , Deputy Prime Minister, Minister of Land Management, Urban Planning, and Construction, to promote and prepare comprehensive terms, mechanisms, procedures and legal standards for the implementation of these (foreign land ownership) mechanisms including facilitation and incentive mechanisms, visa issuance, extensive dissemination mechanism, and monitoring and evaluation mechanisms, etc.	MLMUPC	Fully Implemented
11.	Other Issues			
175	11.2.	Entrust His Excellency Sun Chanthol , Deputy Prime Minister and the Vice Chairman of the Council for the Development of Cambodia, to monitor and evaluate the progress of implementation of the above measures and report to the Royal Government every six months.	CDC	Fully Implemented

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
	11.3.	Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance and Chairman of the Committee of Economic and Financial Policy (CEFP), to develop a “competitiveness improvement program, boosting of diversification, and strengthening resilience for economic growth in a highly uncertain global environment” for four years from 2024 to 2028, which must be taken into consideration of some major issues raised by the private sector, including:		
176	11.3.A.	Human resource development and vocational training,	MEF	In Progress (Milestone 2)
177	11.3.B.	Promoting the development of micro, small and medium enterprises,	MEF	In Progress (Milestone 2)
178	11.3.C.	Increasing the attractiveness for foreign direct investment (FDI),	MEF	In Progress (Milestone 2)
179	11.3.D.	Developing infrastructure to enhance competitiveness,	MEF	In Progress (Milestone 2)
180	11.3.E.	Implementing the master plan for the development of Sihanoukville into a multi-purpose model special economic zone (SEZ),	MEF	In Progress (Milestone 2)
181	11.3.F.	Promoting the development of the agriculture and tourism sectors	MEF	In Progress (Milestone 2)
182	11.3.G.	Promoting the development of new industries such as automotive and electronics sectors,	MEF	In Progress (Milestone 2)
183	11.3.H.	Trade facilitation, especially the promotion of the use of information technology system to completely reduce the use of export-import documents in solid (paper) form within 4 years,	MEF	In Progress (Milestone 2)
184	11.3.I.	To develop a “competitiveness improvement program, boosting of diversification, and strengthening resilience for economic growth in a highly uncertain global environment” for four years from 2024 to 2028, through addressing private sector’s issues, including: Development of existing rail transport to be efficient and with reasonable price,	MEF	In Progress (Milestone 2)

No.	Dec No.	Precise Measures Issued at the 19 th G-PSF Plenary	Responsible Ministry/ Institution	Progress Status
185	11.3.J.	To develop a “competitiveness improvement program, boosting of diversification, and strengthening resilience for economic growth in a highly uncertain global environment” for four years from 2024 to 2028, through addressing private sector’s issues, including: Promoting/enhancing business and investment climate to become more competitive, etc.	MEF	In Progress (Milestone 2)
186	11.4.	Entrust His Excellency Sun Chanthol, Deputy Prime Minister and the Vice Chairman of The Council for the Development of Cambodia, to speed up establishment of compositions of the new working group on Digital Economy & Society and Telecommunications (Group “O”).	CDC	Fully Implemented
187	11.4.1	Entrust His Excellency Sun Chanthol, Deputy Prime Minister and the Vice Chairman of The Council for the Development of Cambodia, to monitor the number of meetings to hear and address the challenges for the private sector of the 16 working groups.	CDC	Fully Implemented
188	11.6.	Entrust His Excellency Sun Chanthol, Deputy Prime Minister and the Vice Chairman of The Council for the Development of Cambodia, to organize G-PSF at least twice in each mandate of the Royal Government.	CDC	In Progress (Milestone 2)

APPENDIX 3:
Matrix of Issues of the G-PSF Working Groups (WGs)

No.	Issue and Issue Description	Private Sector Request	Progress Status
Agriculture and Agro-Industry Working Group A			
1	Too many inspections by RGC Ministries/Institutions	The private sector requests relevant institutions to cooperate with the Ministry of Agriculture, Forestry and Fisheries to have a group or joint inspection.	Solved
2	High cost of inputs in domestic aquaculture production, making domestic aquaculture hard to compare	The private sector requests the government to: 1. Relevant technical relevant ministry to boost the fish species/breeding production for sufficient supply of fish breeds to farmers; 2. To boost local fish feed production; 3. The private sector requests Electricity Du Cambodge (EDC) to provide incentives by extending the incentive duration to 15 hours per day and the electricity rate is at 480 Riels a kilowatt-hour (kWh).	Solved
3	Import of frozen meat and offal	The private sector requests government to stop the import of frozen offal.	Solved
4	VAT and Withholding Tax 1% for businesses in the livestock sector	The private sector requests government to exempt VAT for the livestock related business not just every two years, but forever, and to cancel the 1% withholding tax for businesses in the livestock sector.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
5	Waiving of obligation on withholding taxes on rental of facilities and services for livestock farmers	To encourage the Cambodian livestock sector, private sector representatives request the Royal Government of Cambodia to waive the 10% tax on location/facilities rent (farm cage) and to waive 15% withholding tax for farmers/animal raisers in livestock services.	Solved
6	Lack of supports to domestic aquaculture and lack of partnership between the private sector, the government, and development partners to promote domestic aquaculture	The private sector requests the Ministry of Agriculture, Forestry and Fisheries: To establish a committee for the aquaculture sector for discussions, consultations, and the development of the sector. To establish an inter-ministerial mechanism to support the domestic fishery market, promote processing, and facilitate aquaculture exports to international markets.	Solved
7	Lack of data in agricultural crops, animal raising, and aquaculture	The private sector requests the Ministry of Agriculture, Forestry and Fisheries to provide or share annual data for agricultural data such as corn, potatoes, rice, and data on livestock, aquaculture production including cattle, pigs, chickens, ducks, and domestically raised fish. These data will be used for the purpose of analysing the market and demand for raw materials to supply domestic production.	Solved
8	Climate issue	The private sector, through the Ministry of Agriculture, Forestry and Fisheries, has requested the Ministry of Water Resources and Meteorology to consider establishing	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
Tourism Working Group B			
1	Boosting proper and clear tourism promotion in Cambodia	meteorological stations in every province and city to provide farmers with accurate weather information.	
2	Problems on direct flights to Cambodia	<p>The private sector requests the Royal Cambodia to have clear campaign(s) direction that promotes tourism in the country.</p> <p>2.1. Request to establish a focal point to prepare a study report on the cost of connecting international flights to Cambodia, especially Siem Reap, and to organize discussions with airport company representatives in a timely manner.</p> <p>2.2. Request to have discussions with airport company representatives in Siem Reap regarding the cost of some services such as taxi fares, landing fees, etc., because they are expensive. On the other hand, the infrastructure at the airport does not have parking.</p> <p>2.3. Request the Secretary of Cooperation with the Ministry of Commerce to study further.</p>	In Progress
3	Take photos at temples in Siem Reap	The private sector requests the Apsara Authority to review and facilitate the procedures for taking photographs at temples and tourist sites.	Solved
4	Promoting collaboration with the private sector and Cambodian advertisements	The private sector requests that the Tourism Council, which is responsible for conducting	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
		market studies and advertising of tourism to address this issue.	
5	Minimum wage in the tourism sector	The private sector requests the government to offer extra supports/incentives, and set a minimum wage for workers in tourism sector.	In Progress
6	Lack of training on tourism-related skills	The private sector requests the government to invest in education in the tourism sector.	In Progress
7	Tour guides on housing loans Tour guides bought their house on mortgage by taking loans from either the bank or from housing developers (Borey). Many of their property have faced penalties or foreclosure by the housing developers (Borey), when the tour guides are unable to pay their loans.	The private sector requests government for mediation on housing loans in the tourism sector, by issuing any measures, such as delaying loan payments. This issue is being transferred to the Ministry of Land Management, Urban Planning and Construction.	In Progress
8	Safety of tourists in Phnom Penh city	The private sector requests more skilled policemen who understand the tourism sector and those who can speak a foreign language.	Solved
9	Noise pollution in Siem Reap	The private sector requests the government ministry/authority to educate the entertainment businesses such as night clubs' and bars' owners to abide by the Sub-Decree No.42, Appendix 6, issued on 10 th July 2000 on noise volume in public space and in city centers.	In Progress
10	Welcome the Influencers to Cambodia	The private sector requests the Ministry of Tourism to invite and engage influencers for promoting tourism in Cambodia.	Solved
Manufacturing, SMEs and Services C			

No.	Issue and Issue Description	Private Sector Request	Progress Status
1	Difficulties in obtaining financing from SME Bank	The private sector request RGC especially SME Bank to allow enterprises to use sale invoices with value or other forms of Financing Invoice as additional assets as collateral for borrowers, in addition to Fixed Assets; to not apply loan conditions solely based on the client history records of Credit Bureau Cambodia (CBC); to set loan conditions based on the assessment of client's current employment/ occupation (New Business Model) that the businesses strive to (implement), and not clients' historical loan repayment records.	Solved
2	Rising price of energy source for manufacturing enterprises	1). The private sector requests the government to conduct a study on the diesel prices for manufacturing enterprises, as this is a serious issue that requires a solution. Diesel price for enterprises should not keep rising the same as the rising of oil prices. 2). The private sector requests the government to fully apply incentives for electricity tariffs including fixed prices of electricity for SMEs.	Solved
3	Problem in domestic salt production	The private sector proposes to limit the quota to the amount of salt imports so that the country could supply local salt to the domestic market.	Solved
4	Lack of support for using local products in public institutions.	The private sector proposes that public institutions make a provision to include local products at least for 30% of the total tender budget for general merchandise that is for daily	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
		<p>use.</p> <p>The Cambodian Pharmaceutical Manufacturers Association requests to have a tender for the supply of locally produced medicines at public and referral hospitals.</p>	
5	Cambodia is not yet a member of the ISO body.	<p>The private sector requests the government to consider including Cambodia as a member of the International Standard Organization (ISO) for universal recognition.</p> <p>The private sector requests the Royal Government to provide ISO, HACCP, GMP certification to small and medium enterprises (SMEs) as per suggested tariffs:</p> <ul style="list-style-type: none"> - 100% free for the first time certification, - 50% charge for the second time certification renewal, and - 100% charge for the third time certification renewal onwards. 	Solved
6	Counterfeiting the origin of products for export (honey product)	<p>The private sector urges the government to take timely action to prevent the issue of fake labeling and products that counterfeit their origin and export from Cambodia.</p>	Solved
7	Unfair competition between the legally registered companies and the unregistered companies.	<p>The private sector requests the government authorities to monitor and manage any business owners who have not registered a company to properly register their company and apply for a business license in their sector.</p> <p>In addition, the private sector requests the</p>	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
		government authorities to impose the strictest rules to help protect legally local businesses in Cambodia.	
8	Electricity Sector: 15% Domestic Preference for all domestic SMEs and \$5/KW offer, and incentives for potential enterprises.	The private sector is asking the government to provide a 15% Domestic Preference for any bidding that involved enterprises that produce locally made products. The private sector requests the government to waive the electricity capacity charge at \$5 kWh/month.	Solved
9	Transportation challenge (in the cassava sector) The provinces bordering with Thailand include Battambang, Banteay Meanchey, Pursat, and Oddar Meanchey have faced challenges on transportation. The overweighted trucks from Thailand affects the local cassava silo businesses to lose profit and damage roads infrastructure in Cambodia.	The private sector has requested the relevant ministries/institutions that are involved in cassava transportation in Cambodia-Thai border provinces for the Thai trucks to comply with Cambodian transportation laws, and to review the implementation of laws related to transportation.	Solved
10	Honey products imported from the neighbouring countries	The private sector requests the government to control the honey products that are imported from the neighbouring countries but are being repackaged and branded as local products.	Solved
11	High costs for domestic products in the retail markets Access to retail markets is still limited because some markets require a fee to register local products in the market system (per product and per retail branch). This issue results in imported products are sold in the market in abundance, while local products are available in very limited quantities.	The private sector requests the government to assist with cost reduction so that local SMEs could penetrate large retail markets.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
12	Too many samples are required for testing	The private sector requests that relevant officials inspect the actual product measurements at the factory site without having to take the products or samples to the ministry or department for testing.	Solved
13	Industry inspection is complicated	The private sector requests the relevant ministries to coordinate inspections, to have a proper list of documents and sufficient reasons for the inspection mission. For the inspections, the private sector requests that the responsible ministry teach and provide guidance to enterprises on shortcomings for progress rather than finding fault and punishing.	Solved
14	No support for local products from local authorities. Local authorities in the region do not support the promotion of local products, requiring permission from multiple levels and lack of clarity, causing great difficulties for enterprises or micro handicraft businesses that strive to promote Khmer products.	The private sector requests the government to promote Khmer products, and local authorities in the region by simplifying the process of application for the advertisement and promotion of locally made products.	Solved
15	The private sector raised that the tax filing process is complicated, making it difficult for micro-enterprises to understand the requirements for tax filing.	The private sector requests the government to help streamline tax procedures.	Solved
16	Local Product Registration (ផ្លូវផ្គត់ផ្គង់) For some products, it is still unclear whether they should be registered under the Product Registration of the Ministry of Industry, Science, Technology and Innovation (MISTI) or of the Ministry of Health (MoH). For example,	The private sector requests MISTI as follows: 1. MISTI to provide a clear definition of products that require a Product Registration Number (លេខផ្លូវផ្គត់ផ្គង់) 2. MISTI to issue only one Product Registration	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
17	<p>soap products, etc. could be registered with MISTI, but the MoH also requires that they must be registered under the MoH.</p> <p>Standardized product accreditation across public standards The private sector raised that product standards varied and were not recognized across ministries. Different line ministries require different and separate tests for the same product. For instance, a product that has been properly inspected by the Standards Institute of Cambodia still requires testing by another government institution during inspection. This issue costs and adds a burden to the enterprises and causes businesses to lose trust in government institutions.</p>	<p>Number by enabling some products to be registered as a series for products that share the same raw material, the same production chain, and the same product name, but with different flavors added in the lowest percentage and with different packaging. 3. Request for the result of product testing to have a 6-month validity.</p> <p>The private sector proposes a standardized accreditation and recognition of product test results to be recognised across government institutions.</p>	Solved
18	<p>The process of applying for a construction permit for a factory or manufacturing plant. The private sector raised that the permit application for factory construction takes a long time to review documents. In addition, construction permits must be applied for in multiple stages, resulting in wasted production time for businesses.</p>	<p>The private sector requests for coordination or improvement in the application for construction permits, especially for factory/manufacturing plants, to contribute to job creation and increase the productivity of local products.</p>	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
19	Human resource development The private sector raised that there is lack of human resources in the SMEs sector for expanding and becoming large-scale enterprise. The SMEs have difficulties contacting suppliers and the real estate industry.	The private sector requests for skills training and study tour programs.	Solved
Law, Tax and Governance Working Group D			
1	Economic Stimulus Package for Cambodia	The private sector request for immediate interventions from the government to address the challenging economic issues in the country.	In Progress
2	Export tax on copper concentrate An export tax of 25% on copper concentrate renders copper mining in Cambodia non-profitable. Currently, the Royal Government imposes a 6% royalty on the production of copper ingots and a 30% tax on profits in addition to the export tax.	The private sector requests the RGC to reduce the 25% export tax to 0% on selling price plus transport costs to makes copper mining non-profitable.	In Progress
3	Excessive interest charged on reassessments	The private sector requests that MEF charge the average market rate for companies of interest plus 1% and to limit interest on reassessments to 12 months from the original due date.	Solved
Baking and Financial Services Working Group E			
1	Implementation of the Reserve Requirements	The private sector requests NBC to maintain the reserve requirement rate at 7% for both national currency and foreign currencies (including the US dollar and others) until 31st December 2025.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
2	<p>Implementation of the Capital Conservation Buffer (CCB) Currently, the National Bank of Cambodia allows the institution to continue to implement the Capital Conservation Buffer (CCB) at 1.25% until 31st December 2024.</p>	<p>The private sector requests NBC to continue the implementation of the Capital Conservation Buffer (CCB) at 1.25% until the end of 2025.</p>	Solved
3	<p>Loan restructuring Special request from the Prime Minister on loan restructuring.</p>	<p>The private sector requests for establishing of a technical working group comprising representatives from the National Bank of Cambodia and the Association of Banks in Cambodia to study and draft guidelines for ensuring effective implementation of loan restructuring. The private sector requests NBC to upgrade the credit rating from one tier to the next subsequent tier, contingent upon the customer's consistent repayment over the forthcoming three (3) months. This is opposed to the current protocol which necessitates a six (6) months duration.</p>	Solved
4	<p>Implementation of the new Prakas on Capital Adequacy Requirements (CAR)</p>	<p>The private sector requests NBC to implement the CAR ratio for Banking and Financial Institutions (BFIs) in the future at 10%, which aligns with Basel rules that specify a capital rate ranging from 8% to 12.5% (depending on the size of assets) of the establishment. The private sector requests NBC for additional consultation regarding the draft Prakas on the</p>	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
		capital adequacy ratio prior to its implementation.	
5	Cybersecurity in the banking and financial sector	The private sector requests NBC to engage in coordination with the Ministry of Justice to clarify or establish a statutory framework for freezing banking transactions and information sharing (transaction accounts and associated entities).	In Progress
6	Procedures for addressing unresolved complaints and court cases related to banking and financial services	The Association of Banks in Cambodia will meet with the Ministry of Justice to resolve member complaints and request more support from the National Bank of Cambodia.	In Progress
Transportation and Infrastructure Working Group F			
1	Transfer of goods at the zero border checkpoint at Kon Tatam company causes congestion and problems. The continued problems created by this Kon Tatam company result in unfair competition with other legally registered and tax-paying companies at the dry port Bavet border in Svay Reang province.	The private sector requests the government to stop the Kon Tatam company from transferring its goods at the zero checkpoint.	Solved
2	Management of unregistered companies with a displayed logo on vehicles.	The private sector requests that the government investigate and manage the companies that display their company signs on vehicles to ensure legal registration.	Solved
3	Law on road traffic for company's vehicles (not life affected or long-term injury)	The private sector requests that the traffic police or responsible authorities facilitate to allow the vehicles out after clearing the accident settlement and compensations for the non-fatal cases.	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
Export Processing and Trade Facilitation Working Group G			
1	Expenses without invoices from the government ministries	The private sector requests the ministries and institutions to announce the price list of various official expenses with specific indication of timeframe.	Solved
2	Official invoices for relevant payments for public services	It is recommended that the official expenses must have a clear invoice so that the private sector is able to process for tax declaration/filing.	Solved
3	Certificate of Origin (CO) Reference requirement for export companies	The private sector requests MOC to cancel requirement of CO reference which is not compliance for some countries.	Solved
4	Updating information of small taxpayers or enterprises that are converted from the estimated regime system taxpayers	The private sector requests that the Ministry of Commerce to issue procedures for transferring these enterprises to be registered in the system with the Ministry of Commerce.	Solved
5	Incorporating additional shareholders of small taxpayers or enterprises transformed from the estimated regime system taxpayers sole proprietorship (small taxpayer)	The private sector requests the Ministry of Commerce to establish a procedure for system to enable an enterprise to upgrade their status and to have additional shareholders	In Progress
6	Update shareholder's information in case for increasing the capital or transfer of shares	The private sector requests the Ministry of Commerce to simplify the procedure that enable update to be completed only one time.	Solved
7	Too many processes to update shareholder's information		Solved
8	Training and Recruitment of Legal Representatives/Agents for Business Registration Services	The private sector requests MOC to extend the length of training promotion to a longer period and increase the number of candidates to attend training courses for business registration agents.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
9	License for Business Registration Agency: Licensing is not yet permitted for legal entities that practice professional accounting, auditing, and taxation.	The private sector requests MOC to issue a license to provide business registration services for professional institutions of accounting, auditing and taxation.	Solved
10	Import license requirements for agricultural drones and spare parts	The private sector requests that the MoC clarify the licensing application procedures.	Solved
Industrial Relations Working Group H			
1	Request for recognition of employee representative in the LACMS system	<p>Private sector requests:</p> <ol style="list-style-type: none"> 1. The MLVT implements the service fee for registration of employee representative as stipulated in Inter-Ministerial Prakas No. 335. 2. The MLVT waives the service fee for requesting the registration of employee representative in case there is a change in the legal information of the enterprise/company if the current mandate of the employee representative is still valid. 3. The private sector requests the MLVT official(s) to inspect according to the date of the invitation letter. 4. In case the MLVT official(s) are unable to attend on the invite date, the private sector requests the enterprise full rights to elect their employee representative(s)." 	Solved
2	Requirement to re-apply for a health examination certificate	The private sector requests the MLVT to waive the requirement of health re-examination, or waive the payment of services for this case.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
3	Cambodian Employee Workbook When requesting a new employment workbook and issuing an entry-exit visa, the Provincial Department of Labour cannot print a new workbook. The workers/employees are required to request at the ministry level with the MLVT.	The private sector requests the MLVT to enable the request for workbook issuance at the provincial level.	Solved
4	Updating employees in the system	1.The private sector requests the MLVT to enable functions that allow companies to enter all employee data into the online system and to reduce administrative burdens. 2.The private sector requests the MLVT for enable online functions for companies to directly update employees' data online.	In Progress
5	Application for a change of legal information or company name in the LACMS system	The private sector requests the MLVT to issue a Prakas for re-opening of the enterprise declaration and maintaining the validity of other existing documents when changing the name or updating the existing company's information.	Solved
6	Pre-employment health check-up	The private sector requests the MLVT to promote the implementation standards of partnered health clinics/doctors/health centres providing physical examination services to be more accurate and effective.	Solved
7	Online enterprise's branch registration requires email addresses and phone numbers for all branches, and provincial branch registration requires registration at the Provincial Departments of Labour and Vocational Training.	Employers request the MLVT to enable services that allow the enterprises/establishments to use the same email and phone number for all branches, and branch registration can be done at the Ministry directly without having to go to the	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
8	Registration of company's branches	<p>Provincial Departments of Labour and Vocational Training.</p> <p>The private sector requests the MLVT to issue a Notification/Announcement for the private sector's establishing branch(es) and to authorize the company's headquarter exclusive rights to manage all branches.</p>	In Progress
9	Inconsistent implementation between MLVT and some provincial departments	<p>The private sector requests the MLVT to issue an official Notification to the Provincial Departments of Labour and Vocational Training and the public to avoid inconsistent implementation between each department.</p>	Solved
10	Information on movement of the foreign workers in the Foreign Workers Centralized Management System (FWCMS).	<p>1. The private sector requests MLVT to reform the LACMS and FWCMS systems to synchronize data of these two systems. This is to facilitate the notification of foreign workers' movement after obtaining work permit approval through the FWCMS system.</p> <p>2. The private sector requests MLVT to enable the online systems for foreign workers' resignation application, and enable the MLVT to approve the request directly in the system.</p>	In Progress
11	Registration of Unlimited Duration Contracts (UDC) of foreign workers/employees	<p>The private sector requests the MLVT to issue clarifications and allow the registration of unlimited duration employment contracts of foreigners established before 2021.</p>	Solved
12	The inconsistent data between the actual duration and sequence of employee movement notifications, and	<p>The private sector requests the MLVT as follows:</p> <ol style="list-style-type: none"> 1. MLVT to adjust the working hours and public 	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
	requests for work permit and work books, with the data in the online systems.	service prices to be in line with the manual for public services available in the LACMS system. 2. For foreign employees' work permits, the private sector requests to reduce the application processing time to 20 working days.	
13	Requirement of a work book or employment book when workers start work and are on probation.	The private sector requests the MLVT to exempt the private sector from the obligation to prepare a work book for Cambodian workers during probation. The private sector requests the MLVT to exempt the private sector from the obligation to prepare an employment ID and work book for foreign workers during probation.	Solved
14	The function of request for employees' overtime in the LACMS is complicated	The private sector requests the MLVT to consider removing the requirement for a COVID-19 vaccination records from the required checklist. The private sector requests the MLVT to use the total employee list data (both in the system and on paper) as the basis for requesting overtime and for other services.	Solved
15	Request to use the number of employee movements in and out as the basis for requesting employees' quotas	The private sector requests to use the number of employee movements in and out as the basis for requesting quotas for number of employees.	Solved
16	Entitlement to annual leave during probationary period	The private sector requests the MLVT to issue additional guidance to clearly specify the rights and benefits that workers are entitled to and are not entitled to during probationary period.	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
Rice and Paddy Working Group I			
1	Purification and registration program of (SroNge) rice variety: Farmers are planting the SroNge variety that is not yet purified and not registered in the list of national rice variety.	The private sector requests the MAFF to examine the feasibility for purification and registration program of (SroNge) rice variety in Cambodia.	In Progress
2	Limited production of the SenKraOb rice variety	The private sector requests the Ministry of Agriculture, Forestry and Fisheries (MAFF) to study, develop and improve the SKO-01 rice variety to be disease-resistant, responsive to climate change, shorter crop growth cycle and higher yield.	In Progress
3	Pesticide and chemical residues in rice export to EU	The private sector requests the Minister and the leaders to put measures to control this overdose of pesticide substances in rice and paddy especially for rice export to EU countries.	In Progress
4	Capital/Financial support to rice and paddy sector	The private sector requests the Royal Government to provide additional special capital or funds as much as possible to support the purchase of rice paddy in the upcoming harvest season.	In Progress
Health Working Group L			
1	Challenges in the laboratory sector (The issue was discussed at the Health Working Group meeting on 25 th October 2023.) (Old Issues, New Requests) 1. The private sector requests MoH to review legal framework, regulatory and technical requirements that individuals with a bachelor's degree in laboratory science	The private sector requests MoH to update these two issues.	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
	<p>are eligible to apply to open a laboratory without requiring a pharmacist or a medical doctor.</p> <p>2. The private sector requested that the MOH should facilitate and work with the five existing professional councils to understand the legal and regulatory framework for establishing a professional council specifically specialised in managing Laboratories and not under the Pharmacy Council of Cambodia.</p>		
2	<p>Timeframe for approval of import permits via the online system after submitting application documents.</p>	<p>The private sector requests:</p> <ol style="list-style-type: none"> 1. The Ministry of Health to review and resolve these recurring delays in the online import permit application process. 2. The Ministry of Health to expedite the approval process for import permits for vaccines and medicines transported by air, to facilitate importers and reduce costs caused by penalties. 	Solved
3	<p>The private sector stated that 1. Companies have not yet received the electronic certificates with QR code that verify their validity and can be scanned to connect to the Ministry of Health's CamPORS system, which is necessary for official recognition by the Generate Department of Customs and Excise. 2. The current online system for obtaining electronic certificates with QR codes for validity verification and connection to the Ministry of Health's CamPORS system still requires additional hard copies.</p>	<p>The private sector requests the government 1. To update on the progress of implementing the QR codes as decided by the Ministry of Health. 2. To expedite the certification process through online registration via QR code, the private sector requests the Ministry of Health to eliminate the requirement for additional hard copy documents.</p>	Solved
4	<p>There is still no inter-ministerial proclamation (Prakas) regarding the establishment of service fees for variation applications of health-relevant products, leading to</p>	<p>The issue was raised in the previous Health Working Group meeting (refer to the consolidated report of the Health Task Force</p>	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
	outdated product information within the healthcare sector, which impacts public health services.	meeting on 25 th October 2023.) The private sector requests MoH to update on the progress of this issue.	
5	Issuance of certification of Medicine/Health-related students in the Health Education Sector	<p>The private sector requests:</p> <ol style="list-style-type: none"> 1. The Ministry of Health to expedite the signing of the health-related certification process. (This is an ongoing issue that the Ministry of Health has acknowledged as a challenge at the ministry level, but the issue persists.) 2. The Ministry of Health sets a specific timeframe for issuing all types of certifications, ensuring the certification is issued on time and is available for necessary use. It is proposed that certificates be issued within three months after students complete their studies and upon submission of all correct documentation. <p>In cases where any information is missing or incorrect, it is requested that the Ministry of Health clearly specify the deficiencies.</p>	Solved
6	Submission of documents for advertising infant and child nutrition products	<p>The private sector requests the Ministry of Health to limit the required supporting documents for applications for advertising infant and child nutrition products to just one or three copies, similar to the process that applied for pharmaceutical products.</p>	Solved
7	Renewal of license for vaccines, nutritional, supplements, diagnostic reagents/equipment, and cosmetics	<p>The private sector requests the Ministry of Health to expedite the renewal process for these</p>	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
8	<p>Import of medicines with less than 18 months of shelf life upon arrival in Cambodia. The private sector faces challenges with compliance with Prakas No.093 issued by MoH dated 9th February 2015 for medicines with a total shelf life of 18 to 24 months, as suppliers require time for preparation and shipping, especially for sea freight. This often results in medicines arriving with only 15 to 17 months of shelf life remaining, which is below the 18-month requirement.</p> <p>Quantity of sample medicines/health products required for laboratory testing at the National Health Laboratory</p>	<p>products to match the efficiency seen with pharmaceutical product renewals.</p> <p>The private sector requests the Ministry of Health to revise Prakas No. 093 ABS/MPH, specifically article 5, to adjust the shelf life requirement for preventive medicines (serums, vaccines) and reagents that are with a total shelf life of less than 24 months, proposing to lower the requirement from 18 months to 15 months.</p>	Solved
9	<p>Quantity of sample medicines/health products required for laboratory testing at the National Health Laboratory</p>	<p>The private sector requests the Ministry of Health to review and minimize the required quantity of sample medicines to the maximum extent possible. They also request simplified procedures for reducing sample quantities in special cases, particularly for specialized medicines.</p>	Solved
10	<p>Locally manufactured healthcare products and medicines</p>	<p>The private sector proposes that the Ministry of Health and the Ministry of Economy and Finance encourage local investment in manufacturing healthcare products and medicines by prioritizing the procurement of locally made products and setting a percentage of the total budget for purchasing locally manufactured products or medicines.</p>	Solved
11	<p>Registration of medicines with expired certificates</p>	<p>The private sector requests the MoH that registration certificates only pertain to the</p>	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
12	HS Code discrepancies between the Department of Drugs of MoH and Generate Department of Customs and Excise	<p>importation process. For medicines already imported and existing in Cambodia but unsold or partially sold, they requested permission to continue selling the products until their shelf life expires. The medicines are still safe and of high quality, posing no risk to public health.</p> <p>The private sector requests the Ministry of Health to align its HS Code classifications with those of the General Department of Customs and Excise to prevent contradictions and ensure consistency.</p>	Solved
Construction and Real Estate Working Group M			
1		Request to reduce the interest rate of loans for housing development and real estate purchases	In Progress
2		Request to provide data to the Cambodian Association of Appraisers and Real Estate Agents	Solved
Digital Economy, Society and Telecommunications Working Group O			
1	Establishment of a Sub-Committee	The private sector requests the establishment of a sub-committee under the "Digital Economy, Society & Telco." working group N to carry out work smoothly and effectively and report to the working group for review and decision.	Solved
2	Issues in the Telecommunications Sector: regulatory and laws enforcement related to penalties	The private sector requests guidance on the approval timeline for advertising projects that require and do not require a request.	In Progress
3	Lengthy process for reviewing new site deployments and capacity upgrades, and approving service and product promotion plans. Failure to provide clear reasons for	The private sector requests MPTC to allow operators flexibility in deploying infrastructure based on strategic needs and simplify the	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
	rejection of company promotion plans and long-term monitoring for deploying new antenna stations and increasing capacity which affecting service quality.	approval procedures for network expansion improvements.	
4	Restrictions on the import/testing of new technologies limiting innovation.	The private sector requests MPTC to enable temporary importing of equipment for testing/proof of concept (possibly without TA) without penalty charges.	Solved
5	Support for Telco. rural coverage expansion and use of Universal Service Obligation (USO) Fund to support rural coverage.	Request support for rural coverage expansion and propose to leverage Universal Service Obligation (USO) Fund to support rural coverage.	Solved
6	Support for Telco. rural coverage expansion and use of Universal Service Obligation (USO) Fund to support rural coverage.	Request a review of the statistical calculation formula of the number of households eligible to apply for the Universal Service Obligation (USO) Fund.	In Progress
7	The lifespan of antenna masts can be as long as 30 years, but for telecommunications equipment, it is only 7 or 10 years.	The private sector requests the MPTC to allow private sector to use of telecommunications equipment that is older than 7 years old.	In Progress
8	The three major mobile operators have problems using the shared Radio Access Network (RAN).	The private sector requests the MPTC for the sharing of Radio Access Network (RAN) equipment and other infrastructure sharing models to reduce costs.	Solved
9	Uncertainty over spectrum allocation for 5G and timing of 5G rollout.	The private sector requests MPTC for discussion with the private sector on the draft 5G roadmap.	Solved
10	Uncertainty over plans for spectrum allocation for 5G and timing of 5G rollout.	The private sector requests for radio frequency and spectrum allocation plans for 5G to boost investment.	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
11	The private sector raised that there has been lack of consultations with industry private sector on Telecommunications policy and legal decisions.	The private sector requests MPTC to hold consultations with the industry private sector, prior to decisions on Telco policy and legal agendas.	Solved
12	The National Single Window System was officially launched on 07 May 2024, making it easier for companies to efficiently and transparently apply for licenses, permits, and certificates from competent ministries and institutions. However, the use of this system in the Ministry of Posts and Telecommunications does not seem to be comprehensive and effective as it is restricted to companies selling electronic equipment or telecommunications equipment that are solely registered with the MPTC.	The private sector requests to include the service for applying for Type Approval for telecommunications equipment in the National Single Window System.	In Progress
13	Since the application for a Type Approval certificate for electronic devices/equipment requires a fee of \$1,000 per device, companies that comply with tax obligations cannot compete with tax evaders and online companies.	The private sector requests MPTC to revise the definition of telecommunications and radio equipment and reduce the price of electronic devices embedded with Wifi and Bluetooth connections.	In Progress
14	The private sector has mentioned that there has been increasing cases of online scamming and illegal activities.	The private sector requests the Ministry of Posts and Telecommunications (MPTC) to provide the training courses on how to prevent and defraud scamming on social media, and on how to report to First Report Lines when facing scamming incidents.	In Progress
15	The private sector has mentioned that there has been increasing cases of online scamming and illegal activities.	The private sector requests the Ministry of Posts and Telecommunications (MPTC) to establish measures to prevent scams and to put clear	Solved

No.	Issue and Issue Description	Private Sector Request	Progress Status
16	The private sector has mentioned that there has been increasing cases of online scamming and illegal activities.	mechanisms or procedures for reporting a cybercrime. The private sector requests the Ministry of Posts and Telecommunications and the Ministry of Interior to shut down all reported scam websites and to take strong action against the perpetrators.	Solved
17	The private sector stated the issue of their participation with MPTC in blocking fraudulent websites when receiving instructions from the Telecommunications Regulator of Cambodia (TRC). However, they are being fined when the requests for blocking websites by the TRC are numerous, and private companies cannot block them all at once time.	The private sector requests the Ministry of Posts and Telecommunications and the Ministry of Interior to constantly update the private sector on status of the already-crack-down websites, and updated list of status of the scam websites.	Solved
18	The private sector raised the ongoing problems in the Telco. sector that cybercrime in the banking sector is under the control of the National Bank of Cambodia, which cannot disclose any personal information without a court order.	The private sector requests MPTC to coordinate with banks to resolve the issue of fraud related to stealing money or diverting money into bank accounts, as banks coordinate to resolve cases only with a court order.	Solved
19	The private sector raised that the registration of national domains is expensive compared to neighboring countries and all companies that register are required to have a national domain name, including new businesses such as startups.	The private sector requests MPTC to discount or offer incentives on national domain registration and an exemption from applying for national domain names for a certain period of time for new businesses and Tech startups.	In Progress
20	The private sector raised that a Telco. company that has not yet officially registered, even if it has registered a trademark, cannot register to use a national domain.	The private sector requests MPTC to have a new procedure for registering a national domain, with the name requested not necessarily being the same as the company's name, and allowing a	In Progress

No.	Issue and Issue Description	Private Sector Request	Progress Status
21	<p>The private sector stated that, due to limited funding and low levels of technological awareness regarding the establishment of cybersecurity and data privacy, companies are setting up their own measures independently, often without understanding compliance or adhering to any standards or legal regulations.</p> <p>The private sector stated that, due to limited funding and low levels of technological awareness regarding the establishment of cybersecurity and data privacy, companies are setting up their own measures independently, often without understanding compliance or adhering to any standards.</p>	<p>company to register more than one national domain.</p> <p>The private sector requests MPTC to provide capacity-building training for new businesses and startups on cybersecurity and personal data protection.</p>	In Progress
22	<p>The private sector stated that, due to limited funding and low levels of technological awareness regarding the establishment of cybersecurity and data privacy, companies are setting up their own measures independently, often without understanding compliance or adhering to any standards.</p>	<p>The private sector has requested that the Ministry of Posts and Telecommunications establish standards or guidelines that would make it easier for the private sector to implement the draft Law on Cybersecurity and Data Protection, without requiring significant investment or the need to develop new arrangements from scratch.</p>	In Progress

APPENDIX 4:

List of challenges faced by ministries and institutions related to the implementation of resolute measures and list of challenges faced by sectoral working groups in resolving issues and private sector requests

1. Implementation of resolute reform measures introduced in the 19th G-PSF

In implementing this resolute reform measures, relevant ministries and institutions have raised several challenges and requests through progress reports, as follows:

Ministries/Institutions	Challenges	Requests
1. Ministry of Interior	(1) The Cambodian-Thai parties have not yet agreed to meet [on organizing and promoting negotiations to amend the border crossing agreement by expanding the scope of border passes].	(1) Suggest that both parties expedite meetings on border crossing agreements with neighbouring countries to expand the scope of border passes.
2. Ministry of Foreign Affairs and International Cooperation	(1) The Thai side has not yet provided a draft amendment to this agreement [Cambodia-Thailand agreement on border crossing, which has been modified to expand the scope of border passes] to the Cambodian side.	(1) Continue to follow up with the Thai side.
3. Ministry of Economy and Finance	(1) - The criminal record request system of the Ministry of Justice cannot share criminal record data to the CamDX platform for the business registration system through information technology, as the Ministry of	

Ministries/Institutions	Challenges	Requests
	<p>Justice has major concerns about criminal record data security.</p> <ul style="list-style-type: none"> - The National Bank of Cambodia's money exchange license request system has not yet been deployed for public use due to internal technical issues at the National Bank of Cambodia, even though this system has been developed and transferred to the National Bank of Cambodia by the "Techo" Startup Center in June 2024. 	
	<p>(2)</p> <ul style="list-style-type: none"> - Tourism operators have credit histories in the loan loss category. - Tourism operators do not have sufficient repayment capacity based on financial report forecasts and/or do not have sufficient real estate collateral to secure loans. - Tourism operators are not yet willing to invest in new tourism products and services. 	<p>(3) Request the Ministry of Environment to expedite the modification into a draft sub-decree on rules and procedures for managing mining site restoration and environmental restoration, and to lead the review</p>

Ministries/Institutions	Challenges	Requests
		<p>of this draft sub-decree as soon as possible.</p> <p>Ministry of Economy and Finance suggests referring measure 9.1.5 back to the Ministry of Environment for progress updates, based on the spirit of the two previous inter-ministerial meetings.</p>
4. Ministry of Agriculture, Forestry and Fisheries	<p>(1) Limited private sector participation in both rice seed and vegetable seed production</p>	<p>(1) Request the private sector to explore investment possibilities in crop seed production, especially rice and vegetable seeds.</p>
	<p>(2) Time requiring for thorough examination of the content of this draft.</p>	<p>(2) Request relevant institutions to help expedite the process.</p>
	<p>(3) Modern agricultural communities lack investment capital for production, collection, storage, and processing infrastructure development.</p>	<p>(3) Increase low-interest capital provision to modern agricultural communities.</p>
5. Ministry of Industry, Science, Technology and Innovation	<p>(1) The ministry is requesting budget [to develop a digital platform for monitoring and evaluation, and pilot testing of the Cambodia's Science, Technology and Innovation Roadmap 2030].</p>	<p>(1) Please provide the budget in a timely manner.</p>
6. Ministry of Public Works and Transport	<p>(1) Amending laws and related legal documents requires clear procedures, participation from relevant parties, and the legislative branch, making it difficult for the ministry to set a specific completion date.</p>	<p>(1) Cannot yet set a specific date for completing this task as the ministry needs to hold consecutive meetings, including:</p>

Ministries/Institutions	Challenges	Requests
		<ul style="list-style-type: none"> - Meetings with relevant ministries and institutions - Technical meetings with the Council of Jurists and the Economic, Social and Cultural Council (ECOSOCC) - Inter-ministerial meetings - Council of Ministers meetings - National Assembly and Senate meetings <p>Propose implementing Instruction No. 002 SK.SNN dated February 27, 2024, on the Temporary Implementation for 6-Axle Semi-Trailer Trucks to Transport Up to 45 Tons</p>
<p>7. Ministry of Tourism</p>	<p>(1) No budget allocation.</p>	<p>(1) Has requested the General Department of Immigration of the Ministry of Interior to implement this task in 2025.</p>
	<p>(2) The Cambodian government has not granted approval for adding temporary border pass conditions as proposed by the Thai side.</p>	<p>(2) The working group proposes to follow the government's decision by not further promoting this measure [cooperate in organizing and promoting negotiation work to amend this border crossing agreement quickly].</p>

Ministries/Institutions	Challenges	Requests
	(3) This loan program is progressing slowly due to strict loan conditions.	(3) The working group has proposed that the SME Bank of Cambodia continue to study the possibility of mitigating conditions and diversifying this loan program to reach the Chong Khneas and Kampong Phluk boat community.
	(4) The number of international tourists is not yet sufficient to encourage direct flight connections from certain destinations.	(4) Respectfully request the government to consider additional possibilities in reducing landing fees at Cambodia's various international airports.
	(5) Ministries and institutions have continued to improve procedures to enhance tourist satisfaction. However, to obtain tourist feedback, the working group needs time and some budget to study tourists who use various services and their satisfaction when visiting Cambodia.	
	(6) The Ministry of Tourism is seeking partner assistance in studying this project [creating green belts in major tourist areas to promote the supply of vegetables and meat from local farmers to tourism businesses]. This project has a large scope and requires significant funding.	
	(7) The measure [developing Phnom Kulen as a natural tourism destination] requires government-level	

Ministries/Institutions	Challenges	Requests
<p align="center">8. Ministry of Labour and Vocational Training</p>	<p>resolution in discussions with investment rights holders in that area.</p>	
	<p>(1)</p> <ul style="list-style-type: none"> - Cooperation with the private sector in promoting worker participation in vocational and technical skills training is limited. - The internship period is short, making the private sector hesitant to accept students for internships. 	<p>(1) Private sector should expand further cooperation with the Ministry of Labour and Vocational Training.</p>
	<p>(2)</p> <ul style="list-style-type: none"> - Understanding of apprenticeship obligations is limited. - Establishments and enterprises do not clearly understand apprenticeship obligations. 	<p>(2) Enterprises and the private sector should cooperate with the Ministry of Labour and Vocational Training to comply with the Labour Law.</p>
	<p>(3) The domestic private sector has not yet fully cooperated.</p>	<p>(3) Request the private sector to cooperate with technical and vocational education and training institutions when they need to use institution buildings.</p>
	<p>(4) At some institutions, workshop equipment and laboratory materials are not yet modern and in line with requirements.</p>	<p>(4) Request assistance in equipping modern equipment and technicians to technical and vocational education and training institutions.</p>

Ministries/Institutions	Challenges	Requests
	<p>(5) The current Arbitration Council does not yet have a clear structure.</p> <p>(6) Private sector use of [laws, rights, obligations, and benefit calculation formulas] is limited.</p>	<p>(5) Request private sector support for expediting the institutionalization of the Arbitration Council.</p> <p>(6) Continue disseminate information to workers/employee, factory and enterprises' administrations, with participation from unions, employer associations, and relevant partners, as well as organize management mechanisms and develop functions existing in the APP.</p>
<p>9. General Department of Customs and Excise of Cambodia (GDCE)</p>	<p>(1)</p> <ul style="list-style-type: none"> - Reducing logistics costs is a task that requires participation from many stakeholders, both public administration and private parties. - GDCE can only participate in tasks under GDCE's jurisdiction. 	<p>(1) GDCE notes that the task of reducing logistics costs and increasing competitiveness has been raised in the monitoring and evaluation mechanism of the implementation of the Pentagonal Strategy Phase 1 (Pentagon 2, Indicator Cluster 8), which has set LPI as a measurement indicator, and GDCE proposes to link this task with the monitoring and evaluation of the Pentagonal Strategy Phase 1.</p> <p>GDCE will continue to cooperate with the private sector and collaborate with</p>

Ministries/Institutions	Challenges	Requests
		the National Logistics Committee to further advance this work.

2. Resolution of issues raised in sectoral working groups

In resolving challenges raised by the private sector in sectoral working group meetings after the 19th G-PSF, the government parties who co-chair each sectoral working group have raised several challenges, as follows:

Ministries/Institutions	Challenges	Requests
1. Agriculture and Agro-Industry Working Group (Group A)	(1) Those inspections have different purposes and different duties [regarding the request for group inspections rather than institution-by-institution inspections].	(1) Ministries and institutions to cooperate.
		(2) Private sector (aquaculturist) must strengthen their own capacity in farming and ensure supply [related to aquaculture production issues].
	(3) <ul style="list-style-type: none"> - Small-scale farmers abandoning farming. - High livestock production costs. - Association members' production plans are not clear. 	(3) Association members should have clear production plans and be honest.
		(4) The private sector needs to clearly define and specify [the request for

Ministries/Institutions	Challenges	Requests
	(5) Waiting for a study [related to tax obligations for livestock farmers] to be specific before proceeding to discussion meetings with relevant institutions.	VAT exemption and elimination of 1% withholding tax] for the ministry to take measures to review and determine import requests.
		(6) Private sector (aquaculture) must strengthen their own capacity in farming and ensure supply through contract production [related to establishing institutional mechanisms to support this sector].
2. Tourism Working Group (Group B)		(1) <ul style="list-style-type: none"> - Request to establish a focal point to prepare a study report on the cost of connecting international flights to Cambodia, especially Siem Reap province, and arrange discussions with airport company representatives in a timely manner.

Ministries/Institutions	Challenges	Requests
		<ul style="list-style-type: none"> - Request for discussions with representatives of the airport company in Siem Reap province regarding certain service costs such as taxi fares, landing fees, etc., as they are expensive; moreover, the infrastructure at the airport does not have parking spaces. - Suggest the secretariat cooperate with the Consumer Protection, Competition and Fraud Suppression of the Ministry of Commerce for further study.
		<p>(2) Suggest the secretariat cooperate with the Ministry of Culture and Fine Arts to coordinate procedures for requesting photo shoots at various temples in Siem Reap province.</p>
		<p>(3) Suggest the Tourism Marketing and Promotion Board review and implement this task [promoting cooperation and promotion of Cambodia].</p>

Ministries/Institutions	Challenges	Requests
3. Legislation, Taxation, and Governance Working Group (Group D)	(1) Capacity of human resource, finance, and relevant institutions are limited.	(4) Suggest the government invest in tourism education.
4. Transportation and Infrastructure Working Group (Group F)		<p>(1) Suggest the private sector withdraw this challenge [related to the request to stop cargo loading at dry ports (Kon Ta Tao dry port)] from the agenda of the Transportation and Infrastructure Working Group (Group "F") for the next meeting.</p> <p>(2) Request cooperation from the private sector working group in providing additional information regarding company names and specific locations [related to companies that have only names and brand names but are not registered].</p>
5. Rice-Paddy Rice Working Group (Group I)	<p>(3) This matter is a cross-sectoral issue involving the Ministry of Interior and the Ministry of Justice.</p> <p>(1) Few companies are willing to contract for Sen Kra Ob 01 rice production at high prices.</p>	(1) Encourage more private sector to participate in Sen Kra Ob 01 rice

Ministries/Institutions	Challenges	Requests
	<p>(2)</p> <ul style="list-style-type: none"> - Farmers find it difficult to meet the required conditions due to very low pesticide residue limits. - The European Union has imposed low pesticide residue limits on more than 300 types of pesticides. <p>(3) The working capital provided is still limited.</p>	<p>production contracts at 1,350-1,400 riels/kg.</p> <p>(2) Promote contract farming and designate growing areas targeting the European Union market more widely.</p> <p>(3) Develop mechanisms to provide more working capital to meet actual needs and in a timely, proactive manner.</p>
<p>6. Health Working Group (Group L)</p>		<p>(1) The Ministry of Health suggests that all companies submit import-export requests through the national single window system and provide complete and accurate technical documentation.</p> <p>(2) The Ministry of Health requests all companies to consider the health of citizens, who are end users, by reducing transportation time rather than seeking to modify the validity period of medications in the Prakas. A shortened remaining validity period may lead to</p>

Ministries/Institutions	Challenges	Requests
		unnecessary sales of such medication to users, potentially resulting in financial loss and adverse health effects.
		(3) The Ministry of Health requests all companies to renew the validity of visas or drug registrations 6 months before the visa or drug registration expires.

APPENDIX 5: Survey questionnaires

Objective: This survey aims to understand the satisfaction, views, and opinions of stakeholders who attended the Dissemination Workshop of the progress report on the implementation of the resolute reform measures from the G-PSF in the first semester of 2024. The survey covers:

- Quality of the progress report for the first half of 2024
- Effectiveness of the 19th G-PSF mechanism
- Impact of the implementation of the package of resolute measures endorsed at the 19th G-PSF and
- Preparation of the dissemination of the progress report

Note: Your answers are kept anonymous

SECTION A – INFORMED CONSENT ON BASIC INFORMATION	
A1	Type of institution <input type="checkbox"/> Public sector <input type="checkbox"/> Private sector <input type="checkbox"/> Development partner
A2	Would you like to provide your gender and organisation name? <input type="checkbox"/> 1. Yes <input type="checkbox"/> 0. No
A2.1	If “A2= Yes”, please provide your gender <input type="checkbox"/> 1. Male

		<input type="checkbox"/> 2. Female <input type="checkbox"/> 3. Other
A2.2	If “A2= Yes”, please provide your organisation name?	Text: _____
N/A	If “A2=No” skip to A3	n/a
A3	Did you attend the 19 th G-PSF Plenary event on 13 th November 2023 at Peace Palace?	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No

SECTION B – ASSESSMENT ON THE 19TH G-PSF PROGRESS REPORT PROGRESS REPORT

B1	How satisfied are you with the overall progress made in implementing the measures outlined in 19th G-PSF? (Private Sector)	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all
B2	How would you rate the effectiveness of the measures being implemented during the first semester? (Private Sector)	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately

		<input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all
B3	How satisfied are you with the 19th G-PSF Progress Report?	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all
B4	How easy is it to understand the information presented in the 19th G-PSF Progress Report?	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all
B5	How relevant is the information in the 19th G-PSF Progress Report to your work or interests?	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all

B6	Are the key findings of the 19th G-PSF Progress Report clearly identified and written?	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No
B7	Do you find the data used in the 19th G-PSF Progress Report to be reliable and accurate?	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No
B8	Does the 19th G-PSF Progress Report adequately cover all relevant aspects?	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No
B9	Are the recommendations in the 19th G-PSF Progress Report practical and actionable?	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. No
B10	What other contents would you suggest to be incorporated in future reports?	Text: _____
B11	What other improvements would you suggest for future reports (substance, design, etc.)?	Text: _____

SECTION C – THE 19TH G-PSF AND THE G-PSF PROCESS

C1	Which Working Group in the G-PSF do you participate in?	Please select the following answers.
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		<input type="checkbox"/> No, I am not in any of the G-PSF Working Group. <input type="checkbox"/> Yes, I participate in the following G-PSF Working Groups. <input type="checkbox"/> A. Agriculture and Agro-Industry <input type="checkbox"/> B. Tourism <input type="checkbox"/> C. SME, Manufacturing, and Services <input type="checkbox"/> D. Law, Tax, and Governance <input type="checkbox"/> E. Banking and Financial Services <input type="checkbox"/> F. Transport and Infrastructure <input type="checkbox"/> G. Export Processing and Trade Facilitation <input type="checkbox"/> H. Industrial Relations <input type="checkbox"/> I. Rice and Paddy <input type="checkbox"/> J. Energy and Mineral Resources <input type="checkbox"/> K. Education <input type="checkbox"/> L. Health <input type="checkbox"/> M. Construction and Real Estate <input type="checkbox"/> N. Non-Bank Financial Services <input type="checkbox"/> O. Digital Economy, Society and Telecommunications
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		<input type="checkbox"/> P. Territorial Administration, Security and Public Orders
C2	<p>To what extent are you satisfied with the reforms or concrete measures adopted in the 19th G-PSF plenary? (Private Sector)</p>	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all
C3	<p>Have the reforms adopted by the 19th G-PSF plenary increased your business likelihood to (can choose more than one if relevant): (Private Sector)</p>	<input type="checkbox"/> 1. Invest <input type="checkbox"/> 2. Employ <input type="checkbox"/> 3. Expand <input type="checkbox"/> 4. Others (please mention): _____
C4	<p>What is the most common means that you use to communicate with or receive information regarding the G-PSF?</p>	<p>Please select the following means of information channels:</p> <input type="checkbox"/> 1. CCC Facebook page/website <input type="checkbox"/> 2. PSWG group on social media <input type="checkbox"/> 3. Direct communication from the CCC and /or other business association <input type="checkbox"/> 4. CDC Facebook page/website

		<input type="checkbox"/> 5. Others _____
<p align="center">C5</p>	<p align="center">What information do you want to receive from the G-PSF?</p>	<p>Select as many of the following as you want:</p> <input type="checkbox"/> 1. Information for PSWG and WG meetings <input type="checkbox"/> 2. WG meeting Agendas <input type="checkbox"/> 3. Summaries from WG meetings <input type="checkbox"/> 4. Notifications when issues from the WGs have been implemented. <input type="checkbox"/> 5. Others _____
<p align="center">C6</p>	<p align="center">To what extent is the whole G-PSF mechanism the driving force for delivering reforms that have positive impacts on your business or sector? (Private Sector)</p>	<input type="checkbox"/> 1. Extremely <input type="checkbox"/> 2. Very <input type="checkbox"/> 3. Moderately <input type="checkbox"/> 4. Slightly <input type="checkbox"/> 5. Not at all

C7	What recommendations would you make to improve the G-PSF process?	Text: _____ _____ _____
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SECTION D – EVENT SATISFACTION

D1	Overall, how would you rate your satisfaction with the Dissemination event today?	<input type="checkbox"/> 1. Very Satisfied <input type="checkbox"/> 2. Satisfied <input type="checkbox"/> 3. Neutral <input type="checkbox"/> 4. Unsatisfied <input type="checkbox"/> 5. Very unsatisfied
D2	Which part of the first presentation on “Progress Report on Implementation of Resolute Reform Measures Introduced at the 19 th G-PSF” is the most relevant to you?	<input type="checkbox"/> 1. Implementation progress <input type="checkbox"/> 2. Institutional mechanism <input type="checkbox"/> 3. Challenges <input type="checkbox"/> 4. Recommendations <input type="checkbox"/> 5. Way Forward <input type="checkbox"/> 6. Others _____
D3	What improvements would you suggest for the future events?	Text: _____

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