



Policy Watch

Tracking regulatory shifts that matter to business



November 2025

KPMG in Cambodia

Welcome to the latest edition of Policy Watch. In this issue, we highlight the most important developments in October 2025, including updates on the implementation of new minimum wage for 2026 in the textile, garment, footwear, travel goods, and bag industries. We also flag upcoming regulations under development and opportunities for businesses to provide feedback on pending legislation.

This update is not only for your awareness, it’s a prompt to engage. A similar newsletter has also been shared with clients, so they may already be reviewing these changes. We encourage you to proactively check in, offer clarity, and explore how we can support them in understanding the implications and preparing for what’s ahead.

1. October 2025 Highlights

↑

A summary of major legal and regulatory developments in October 2025 that may significantly impact businesses in Cambodia.

Date	Highlights	Read now
October 2025	Corporate Update: Implementation of New Minimum Wage for 2026 in the Textile, Garment, Footwear, Travel Goods, and Bag Industries The MLVT issued Prakas No. 214/25, officially setting the minimum wage for workers/employees in the textile, garment, footwear, travel goods, and bag industries for the year 2026	English
October 2025	US and Cambodia sign reciprocal trade agreement During the 47 th ASEAN Summit in Kuala Lumpur, US President Donald Trump and Cambodian Prime Minister Hun Manet signed the Agreement on Reciprocal Trade, marking a significant step in deepening bilateral economic ties. The agreement builds on the existing Trade and Investment Framework Agreement and aims to strengthen trade and investment across industrial, agricultural, and services sectors	English

2. On the Radar

↑

A look ahead at regulations and developments currently in motion.

Date	Highlights
20 October 2025	Draft of the Cybersecurity Law Secretary of State Liv Sophanarith led Cambodia’s delegation to the 10th Singapore International Cyber Week and ASEAN Ministerial Conference on Cybersecurity, emphasizing regional cooperation and the importance of cybersecurity in the age of AI. Cambodia is drafting its Cybersecurity Law, prioritizing protection of critical infrastructure and supporting ASEAN’s five key cybersecurity initiatives to build a secure digital ecosystem.
17 October 2025	Telecom Import Regulation Update The Telecommunication Regulator of Cambodia (TRC) has urged businesses to avoid purchasing or importing telecom and ICT equipment from unlicensed agents.
10 October 2025	Access to Information (A2I) Law Delayed Civil society groups in Cambodia are urging the government to swiftly pass the long-delayed Access to Information (A2I) Law to promote transparency, accountability, and citizen participation. They emphasize that without access to public data, trust in governance and investment potential will remain limited.
07 October 2025	MEF launches CSPP v2.0 to boost inclusive growth The Ministry of Economy and Finance (MEF) launched the Cambodia Digital Social Protection Platform version 2.0 (CSPP v2.0) to enhance service delivery, transparency, and data integration across welfare schemes, aligning with the government’s push toward inclusive and digital governance.

3. KPMG Public Affairs

↑

Participating in the Meeting and Data Collection on Private Sector Tax Obligations with MEF

11 November 2025 – KPMG in Cambodia tax professionals attended a face-to-face meeting hosted by the Ministry of Economy and Finance (MEF). The session focused on gathering input regarding the implementation of Minimum Tax (MT) and Tax on Income (ToI) for the private sector.

Interview with B2B Cambodia on Tariffs and Supply Chain

28 October 2025 – Mr. Richard Joseph Nuttall, Director, Tax & Corporate Services at KPMG in Cambodia sat down with B2B Cambodia to share his insights on the current state of tariffs and supply chains. The interview explored how recent U.S. tariff changes and border tensions with Thailand have disrupted the flow of goods in and out of Cambodia. Mr. Nuttall shared his expert views on the impact these developments have had on

businesses and consumers and reflected on whether any silver linings might emerge from the shifting trade landscape

Watch Part I of the [Interview](#) ; stay tuned for Part II

Participating 2025 KPMG Asia Pacific Tax and Legal Summit

23 October 2025 - Ms. Tan Mona, Tax Partner, attended 2025 KPMG Asia Pacific Tax and Legal Summit under the theme of “Connecting the dots across geopolitics, AI and transformation” . The summit highlighted that the intersection of shifting geopolitics, AI advancements, and business transformation is reshaping the tax and legal landscape. Mona highlighted that success now depends on integrating technology with strategic insight, fostering cross-border collaboration, and building resilient teams to thrive amid global change.

The Launch of GCR Roadshow 2025 to Empower Regional Investors with Strategic Insights

10 October 2025 – Low Seh Kit, Audit Director and Head of the Mandarin Desk, KPMG in Cambodia, opened the first of workshop of the GCR Roadshow 2025, focusing "Updates on U.S Tariff Policies and Related Cambodian Customs Regulation” by delivering an insightful presentation on practical guidance on regulatory requirements, customs transit procedures in Cambodia, and strategic actions for businesses exporting to the U.S.

More about the [Roadshow](#)

Read more: Feature on local media including [Kiripost](#) , [B2B Cambodia](#), [Cambodia Investment Review](#)

Best regards,
KPMG in Cambodia

Privacy | Legal

INTERNAL USE ONLY

© 2025 KPMG Cambodia Ltd., a Cambodian single member private limited company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.