



# Policy Watch

Tracking regulatory shifts that matter to business



September 2025

KPMG in Cambodia

Welcome to the latest edition of Policy Watch. In this issue, we highlight the most important developments in August 2025, including updates on the implementation of 0% customs duty on eligible U.S. origin goods, effective 8 August 2025. We also provide a preview of upcoming regulations currently in the pipeline and outline opportunities for businesses to share feedback on the legislation.

As always, KPMG in Cambodia remains actively engaged in policy dialogues to help shape a more transparent, competitive, and investor-friendly regulatory landscape.

## 1. August 2025 Highlights

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

Date	Highlights	Read now
August 2025	<p><b>Official Implementation of 0% Customs Duty on Eligible U.S.-Original Goods- Effective 8 August 2025</b></p> <p>To promote trade facilitation and enhance economic cooperation between the Kingdom of Cambodia and the United States of America, the Royal Government of Cambodia has implemented a 0% customs duty on new goods originating from the United States and directly imported into Cambodia.</p>	<a href="#">[English]</a>

## 2. On the Radar

A look ahead at regulations and developments currently in motion.

Date	Highlights
25 August 2025	<p><b>NA ratifies draft law on UN ocean biodiversity treaty</b></p> <p>The National Assembly (NA) has adopted a draft law on the ratification of the Agreement on the Conservation and Sustainable Use of Marine Biodiversity beyond National Jurisdiction, under the UN Convention on the Law of the Sea.</p>
23 July 2025	<p><b>The Draft Law on Personal Data Protection</b></p> <p>The Ministry of Post and Telecommunications has taken the initiative to draft the law with the goal of finishing it by the end of 2025 or early 2026.</p>
21 July 2025	<p><b>Draft law for civil aviation to boost efficiency</b></p>

	The Royal Government Friday approved a draft law for civil aviation to modernize the aviation sector and align with the best international practices.
19 July 2025	<b>The Three-Year Rolling Public Investment Program</b>  The draft Three-Year Rolling Public Investment Program 2026-2028 outlines high-priority public investment projects of the Royal Government.
10 July 2025	<b>Cambodia launches Strategic Framework for Legal Reform Program</b>  The Royal Government of Cambodia officially launched the Strategic Framework for the Legal Reform Program, aiming to establish an “Integrated Legal System and a Sustainable Rule of Law Culture.

### 3. KPMG Public Affairs

#### Engaging with AmCham International Trade and Logistics Committee

26 August 2025 – Mr. Richard Joseph Nuttall, Director, Tax & Corporate Services at KPMG in Cambodia, participated in the AmCham International Trade and Logistics Committee’s monthly meeting. The session focused on reviewing upcoming events and strategic initiatives and aimed to foster dialogue with policymakers and industry stakeholders to support Cambodia’s trade and logistics development.

#### Interview with Eurocham Cambodia

15 August 2025 - Featured in EuroCham Cambodia’s Newsletter Interview of the Week, Andrea Godfrey, Partner and Head of Integrated International Tax at KPMG in Cambodia, shares her global career journey and how her expertise is helping businesses navigate regulatory reform, transfer pricing, and governance in Cambodia’s evolving economic landscape.

Read more: [Interview Key Notes](#)

#### Consultation Meeting with National Bank of Cambodia

08 August 2025 – James Roberts, Head of Advisory at KPMG in Cambodia and BritCham Board Member, joined the UK business community in a consultation with the National Bank of Cambodia, sharing key insights on green digital finance and sustainable investment. His contributions highlighted the UK's commitment to Cambodia’s green finance future.

Best regards,

#### KPMG in Cambodia

Email

Website

Facebook

LinkedIn

Youtube

Did you receive this message as a forward? Don't miss out! [Click here to subscribe](#) and start receiving our newsletter.

Privacy | Legal  
You have received this message from KPMG in Cambodia. If you wish to unsubscribe or customize your subscriptions, please [click here](#).

#### KPMG Office

35th Floor, GIA Tower, Sopheak Mongkul Street, Diamond Island, Sangkat Tonle Bassac, Khan Chomkarmon, Phnom Penh, Kingdom of Cambodia | T +855 17 666 537 & +855 81 533 999

© 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.