

Technical Update

February 2026

Ministry of Labour and Vocational Training (MoLVT) _ Notification No. 038/25 on the Application for Foreign Work Permit & Employment Book for 2026

The MLVT has issued a notification outlining the obligations and deadlines applicable to all foreigners working in Cambodia and all enterprises employing foreign nationals. The key regulatory requirements for the 2026 Work Permit and Employment Book (“Work Permits”) are summarized below:

1. 2026 Work Permit Renewal (Existing Foreign Employees)

Foreign nationals who already hold a valid Work Permit must complete the 2026 renewal no later than **31 March 2026**. This requirement applies to all foreigners currently performing work in Cambodia.

2. New Foreign Employees – Application Deadline

Foreign nationals entering Cambodia for work or business must apply for a Work Permit **within 90 days of their entry date**. This requirement applies to all new arrivals who intend to work or conduct business in Cambodia.

Failure to renew Work Permits on time or failure to obtain a Work Permit within the required timeframe may result in penalties imposed by the MLVT on both employers and foreign employees. These penalties are enforceable under **Chapter 16 of the Law on Labor and Inter Ministerial Prakas No. 498 dated 31 July 2023**, which establishes monetary sanctions for violations of labor regulations. Enterprises are therefore strongly encouraged to adhere to all deadlines and maintain full compliance to avoid administrative penalties and potential legal exposure.

Commentary

This notification reinforces the MLVT’s continued focus on strengthening foreign-employee compliance and ensuring that both employers and foreign employees meet their statutory obligations. The clearly defined renewal deadline for 2026 and the 90-day application requirement for new arrivals highlight the importance of timely submissions and accurate tracking of foreign staff movements.

As a trusted professional firm, KPMG Cambodia is pleased to discuss how these updates may impact your business. For more information or any related inquiries, please feel free to contact us.

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