



Unofficial Translation

Royal Government of Cambodia

Progress Report on the Implementation of Resolute Reform Measures Introduced at the 19th Government-Private Sector Forum First 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
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Progress Report on the Implementation of Resolute Reform Measures Introduced at the 19th Government-Private Sector Forum, First Semester 2024



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Executive Summary

1. The Government-Private Sector Forum (G-PSF) is an open plenary session of the Council of Ministers that was first established in 1999 under the wise initiative of **Samdech Akka Moha Sena Padei Techo Hun Sen, the Former Prime Minister of the Kingdom of Cambodia and current President of the Senate**. This mechanism has played a crucial role in allowing the private sector to raise concerns and challenges seeking resolution and intervention from the Royal Government.
2. Recognizing the importance of sustaining the G-PSF to contribute to improving the business and investment climate in Cambodia, on November 13, 2023, **Samdech Moha Bovor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia**, chaired the 19th G-PSF, which was the first G-PSF of the 7th legislature of the National Assembly. This 19th forum introduced key resolute reform measures in 11 packages, including: (1) Adjusting the business and investment climate; (2) Easing the compliance burden; (3) Facilitating businesses under tax authority jurisdiction; (4) Trade facilitation under customs authority jurisdiction; (5) Improving transportation and infrastructure; (6) Rehabilitation and development of tourism; (7) Developing agriculture and agro-industry; (8) Banking and finance sector; (9) Mining and energy sector; (10) Construction and real estate sector; and (11) Other issues.
3. As assigned by the Royal Government to monitor and evaluate the progress of implementing the above measures, the Council for the Development of Cambodia (CDC) has prepared this report to inform the Royal Government of the progress for the first semester of 2024. This progress report was prepared using a quantitative approach based on the results of the G-PSF Tracking System for the 19th G-PSF plenary, which has two key tools: a Dashboard and a Dataset. Progress monitoring is defined at three levels: fully achieved; being implemented/in progress; and not yet implemented.
4. The summary results of monitoring the progress of implementing the 11 packages of resolute reform measures, which were broken down into 188 detailed measures for ease of monitor and evaluation, are as follows:
 - a- **Overall Progress:** Measures fully achieved are approximately 57% (equivalent to 108 measures). Meanwhile, measures being implemented are approximately 43% (equivalent to 80 measures, most of which are ongoing measures requiring continuous implementation, while some others have not yet reached the implementation deadline). Overall, more than half of the measures were fully achieved within the first six months of 2024, indicating significant progress in measures implementation.
 - b- **Progress by Responsible Ministry/Institution:** All measures have begun implemented, with at least one measure fully achieved by most ministries/institutions. Specifically, the National Bank of Cambodia (5 measures) and the Ministry of Mines and Energy (2 measures) have fully achieved 100% of their measures. Additionally, the ministry/institution leading the implementation of the most measures is the General Department of Taxation (56 measures, of which 48 measures, or about 86%, have been fully implemented). Meanwhile, the Ministry of Public Works and Transport and Preah Sihanouk Provincial Administration are responsible for implementing the fewest measures, one each, which are still being implemented.
 - c- **Progress by Measure Package/Group:** Progress by measure groups shows that Group 8 the "Banking and Finance Sector" (4 measures) has made excellent progress, with 100% of measures fully achieved. Meanwhile, the group with the most measures is Group3 "Facilitating Businesses Under Tax Authority Jurisdiction" (52 measures), which has fully

achieved 42 measures or about 81%. Group 5 "Improving Transportation and Infrastructure" has the fewest measures (1 measure, which is still being implemented).

5. **Institutional Mechanism:** To enhance the effectiveness of the role and duties of the "Private Sector Development Steering Committee" (PSDSC) in coordinating the G-PSF mechanism, the Royal Government decided to modify the scope and rename PSDSC as the "Coordination Committee for the G-PSF Mechanism" (CCG-PSF). This G-PSF mechanism has gradually expanded its scope to 14 Working Groups by Sector as of the 19th G-PSF plenary and established two additional new working groups - the Digital Economy, Society and Telecommunications Working Group (Working Group "O") and the Territorial Administration, Security and Public Order Working Group (Working Group "P") to serve as dialogue partners with the private sector. Additionally, the CDC has established a working group to drive monitoring and evaluation of the implementation progress of the resolute reform measure packages, with responsibilities for setting up a monitoring and evaluation system, coordinating with relevant ministries/institutions, and consolidating progress reports for the Royal Government every six months.
6. **Challenges:** In implementing measures, as well as coordinating the G-PSF and preparing this report, there are three categories of emerging challenges:
 - Measure Implementation: Some challenges and requests were raised by relevant ministries/institutions, particularly regarding a lack of resources and technical tools, cooperation with, or participation from, the private sector, dissemination of completed/achieved deliverables/measures, and some technical issues.
 - Institutional Mechanism: The emerging challenges include the lack of a specific supporting institutional mechanism with full functions and adequate capacity to serve as the executive body for CCG-PSF and the lack of clearly defined organization and operation of this mechanism.
 - Preparation and Implementation of Monitoring and Evaluation System: Challenges encountered in this area include the limited time, human resources and experience of the CDC, the limited scope and capacity of the system to incorporate private sector evaluation and feedback, and the lack of a unified digital format for relevant ministries/institutions to input data directly.
7. **Recommendations:** Some recommendations to strengthen measure implementation as well as improve the institutional mechanism, and monitoring and evaluation system include:
 - Improving Measure Implementation: Focus on incorporating measures into the annual budget strategic plans of responsible ministries/institutions and increasing cooperation with development partners; preparing action plans for measure implementation with prioritization and clear timeframes and indicators; widely disseminating results of Sectoral Working Group meetings and the outcomes of the plenary; and encouraging the private sector to use the G-PSF mechanism as a priority channel for raising issues and recommendations.
 - Improving the Institutional Mechanism: Focus on upgrading the current ad hoc monitoring and evaluation working group for monitoring and evaluating the progress of the resolute reform measures of the CDC to a secretariat; preparing and implementing a standard operating procedures manual; and establishing secretariats for each G-PSF Sectoral Working Group, whereby members are assigned by the Co-Chairs of the Sectoral Working Groups.
 - Improving the Monitoring and Evaluation System: Focus on developing a comprehensive monitoring and evaluation system that can monitor progress, assess impacts, incorporating private sector feedback and inputs; developing a technology platform and inter-ministerial technical working group as well as manuals and training workshops for stakeholders on data input; expanding the scope of monitoring and evaluation to issues raised at the sectoral working group level; and publishing and disseminating monitoring and evaluation results and related documents online for the public to access.

I. Introduction

As the background, the Government-Private Sector Forum (G-PSF) is an open plenary session of the Council of Ministers that was first established in 1999 under the wise initiative of **Samdech Akka Moha Sena Padei Techo Hun Sen, the Former Prime Minister of the Kingdom of Cambodia and current President of the Senate**, who, as the founder and outstanding grand architect, has led and chaired every previous forum, achieving outstanding fruitful and glorifying results for the national socio-economy. This forum is considered a key agenda item, and it is important in each mandate of the Royal Government to enhance close cooperation and dialogue culture between the Royal Government and the private sector, and jointly address challenges and concerns of business and investors. The aim is to promote private sector development in Cambodia, contributing to improving the business and investment climate through providing facilitations, reducing business costs, enhancing competitiveness, increasing market efficiency, labor productivity, and boosting economic growth. The forum has allowed the Royal Government, as the policy maker and regulator, to hear concerns, requests and practical feedback reflected from the private sector to refine, improve and guide strategic implementation to support private sector development to truly become the engine of national economic growth. All decisions made by this forum have the same effect as decisions of the Council of Ministers.

The forum's outcomes were praised in a World Bank evaluation report in 2009, recognizing it as a highly effective government-private sector dialogue mechanism that received the highest performance evaluation score among more than 20 other countries. This mechanism has played a crucial role in allowing the private sector to raise concerns, requests and challenges to seek solutions and interventions from the Royal Government side. The G-PSF plenary was suspended for over three years due to the COVID-19 pandemic. The scars of this crisis, combined with emerging new global challenges of a systemic and structural nature, and as Cambodia's economy continued to gradually recover, this forum was organized just 83 days after the new government was established under the firm leadership of **Samdech Moha Bovor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia**. Its purpose was to promote national economic recovery and continue the good tradition from the Royal Government of the previous legislature for supporting, promoting and enhancing private sector development in Cambodia. All of these demonstrate the importance of continuing this crucial forum mechanism in every government mandate, up to the 7th legislature of the National Assembly, as also specified in the Royal Government's political platform for Nation Building and Defense 2023-2028 and the Pentagonal Strategy-Phase I. The Pentagonal Strategy-Phase I prioritizes economic diversification¹ and competitiveness by continuing to implement and update Cambodia Industrial Development² Policy 2015-2025 (IDP). The IDP highlights continued strengthening of consultation mechanisms with the private sector through the G-PSF to strengthen the implementation of this policy and transform it into an effective mechanism for collecting input and feedback aiming to make the business and investment climate more fairly and equally competitive, as well as able to attract investment that benefits all stakeholders.³ Thus, efforts to improve and strengthen the institutional framework of this forum mechanism, from the beginning of the 7th mandate of the Royal Government of Cambodia until now, have continued to contribute significantly to implementing the Pentagonal Strategy-Phase I and IDP.

Before reaching this 19th G-PSF, the Royal Government and private sector co-chairs led a total of 14 meetings of the 14 sectoral working groups from May 2023 until before the forum date, with nearly 1,300 total participants, of whom about 24% were women. All sectoral working groups discussed nearly 200 issues and recommendations, of which 23 issues were referred to other sectoral working groups with more appropriate competency and authority to resolve them. Meanwhile, about 14 cross-sectoral and inter-institutional issues were forwarded to the Committee on Economic and Financial Policy (CEFP). As a result, the sectoral working groups and CEFP have worked to address private sector issues

¹ Pentagonal Strategy-Phase I of the Royal Government of Cambodia (RGC), August 2023

² Pentagonal Strategy-Phase I of the Royal Government of Cambodia (RGC), Pentagon 2, Side 1, August 2023

³ Cambodia Industrial Development Policy 2015-2025

and recommendations with high ownership and effectiveness. The remaining private sector issues and recommendations were submitted for resolution at the plenary level.

On November 13, 2023 at the Peace Palace, **Samdech Moha Bovor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia**, chaired the 19th G-PSF with approximately 1,200 participants, of whom about 31% were women, to review and address issues, requests and concerns of the private sector that had not yet received full resolution or response. The forum introduced 11 key packages of resolute reform measures, including: (1) Adjusting the business and investment climate; (2) Easing the compliance burden; (3) Facilitating businesses under tax authorities; (4) Trade facilitation under customs authority jurisdiction; (5) Improving transportation and infrastructure; (6) Rehabilitation and development of tourism; (7) Developing agriculture and agro-industry; (8) Banking and the finance sector; (9) Mining and the energy sector; (10) Construction and the real estate sector; and (11) Other issues.

As assigned by the Royal Government to monitor and evaluate progress in implementing the above measures, the Council for the Development of Cambodia (CDC) has prepared this report to inform the Royal Government of the implementation progress for the first semester of 2024.

After the introduction, this progress report has the following structure:

- Section II: Methodology for preparing the report
- Section III: Progress in implementing resolute reform measures
- Section IV: Institutional mechanism
- Section V: Challenges and recommendations
- Section VI: Conclusion and way forward.

II. Methodology for Preparing the Report

This progress report was prepared using a quantitative approach based on the results of the G-PSF Tracking System for the 19th G-PSF plenary, which was co-developed by the CDC and the Cambodia Australia Partnership for Resilient Economic Development (CAPRED) program. This tracking system has two key tools: a Dashboard and a Dataset.

The Dashboard is a tool that displays the quantitative progress of implementing measures introduced at the 19th G-PSF in the form of infographics. This progress is defined at three levels: fully achieved (green); being implemented/in progress (orange); and not yet implemented (red).

The Dataset is a tool for storing important data and information in a matrix table format, organized by measures that are clearly categorized by: measure groups (as stated in Notification No. 1272 dated November 22, 2023 on the results of the 19th G-PSF); sectoral working groups of the 19th G-PSF; lead ministries/institutions responsible for implementation and supporting ministries/institutions, implementation dates; progress (overall and by quarter); the dates measures were fully achieved; implementation results challenges, requests, reference documents, etc. The resolute reform measures packages or measure groups introduced at the 19th forum totaled 11 and were broken down into 188 detailed measures. The rationale for breaking down all measures into small detailed measures is that some have a broad scope and multi-measure characteristics, i.e., having two or three objectives in one measure, which makes it difficult to monitor and evaluate the progress and could make tracking less accurate.

To make the Dataset a comprehensive tool for preparing this progress report, data collection was the next important step, which was done through a report template filled out by lead ministries/institutions on the progress of implementing measures introduced at the 19th G-PSF plenary and sent back to the CDC for consolidation, synthesizing, analysis and preparation of this progress report.

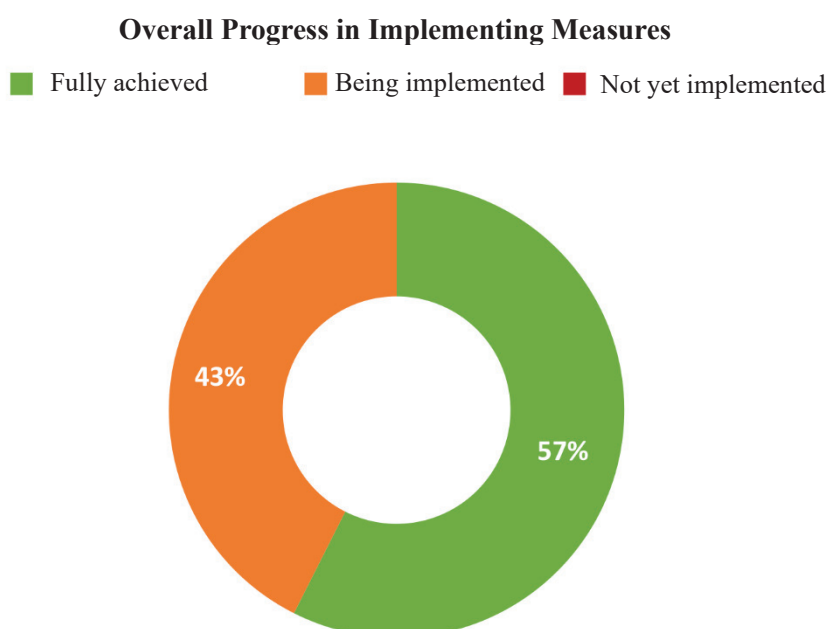
However, this system currently only has the capacity to track the progress of measures introduced at the 19th G-PSF plenary and does not yet have the capacity to monitor and evaluate other aspects of the G-PSF mechanism (e.g., the number of meetings and issues raised in sectoral working groups before and after the 19th G-PSF plenary). Nevertheless, the CDC has been collaborating with the CAPRED to strengthen the system's capacity to become a comprehensive monitoring and evaluation system that is highly flexible and acceptable to all stakeholders.

III. Progress in Implementing Resolute Reform Measures

Progress in implementing all 188 measures will be tracked by categorization into three levels: fully achieved /solved (green); being implemented/in progressed (orange); and not yet implemented (red). This section will examine overall progress in implementing measures, progress by lead ministries/institutions responsible for implementation, and progress by measure groups.

1. Overall Progress

Figure 1 - Overall Progress in Implementing Measures



The diagram in Figure 1 shows the overall progress in implementing measures, of which the measures fully achieved are approximately 57% (equivalent to 108 measures) and measures being implemented are approximately 43% (equivalent to 80 measures). Meanwhile, all measures have already begun the implementation process.

Overall, more than half of the measures were fully achieved within the first six months of 2024, indicating significant progress in measure implementation. Meanwhile, nearly half of the measures are "being implemented" or "in progress" because some are ongoing measures requiring continuous implementation, while others have not yet reached their implementation deadline. In fact, some measures have implementation dates at the end of 2024 or subsequent years, and some others have dates set for one full government mandate period.

According to the Notification No. 1272, dated November 22, 2023 on the results of the 19th G-PSF, among the measures introduced, those with specific timeframes constitute approximately 8% of total

measures (equivalent to 14 measures), while measures without specific timeframes account for approximately 92% of total measures (equivalent to 174 measures). At the same time, the Royal Government has instructed relevant ministries and institutions to prepare clear key indicators and timeframes with the highest sense of responsibility (as stated in point 11.1).

2. Progress by Responsible Ministry/Institution

Figure 2: Progress by Responsible Ministry/Institution

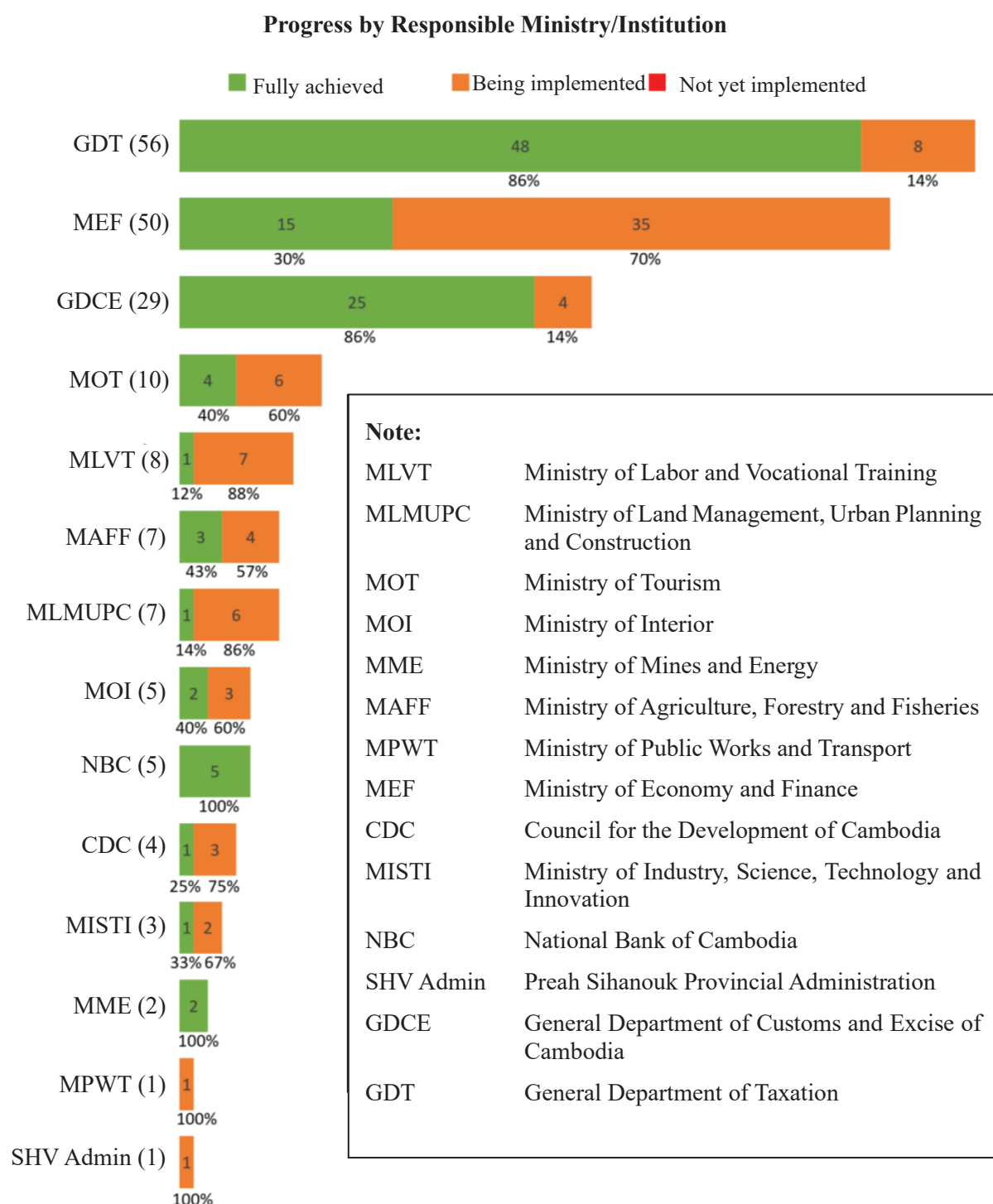


Figure 2 shows the breakdown and progress of implementing measures by government ministries/institutions,⁴ of which the General Department of Taxation (56 measures) is responsible for implementing the most measures, followed by the Ministry of Economy and Finance (50 measures). Meanwhile, the Ministry of Public Works and Transport and Preah Sihanouk Provincial Administration are responsible for implementing the fewest measures, with just one each.

Regarding the progress in implementing measures, the National Bank of Cambodia (5 measures) and The Ministry of Mines and Energy (2 measures) have both fully achieved 100% of their measures. At the same time, the General Department of Taxation (56 measures) and The General Department of Customs and Excise of Cambodia (29 measures) have fully achieved 48 measures and 25 measures, respectively, equivalent to about 86%.

Meanwhile, ministries/institutions with no measures fully achieved are the Ministry of Public Works and Transport and Preah Sihanouk Provincial Administration, which are each responsible for implementing one measure which is being implemented. The Ministry of Economy and Finance has the most measures being implemented (35 out of 50 measures, equivalent to 70%, are being implemented).

⁴ To support the implementation of resolute reform measures, the ministries and institutions in charge have issued legal normative documents and various guidelines (as attached in Appendix 1)

3. Progress by Measure Group

Figure 3: Progress by Measure Group

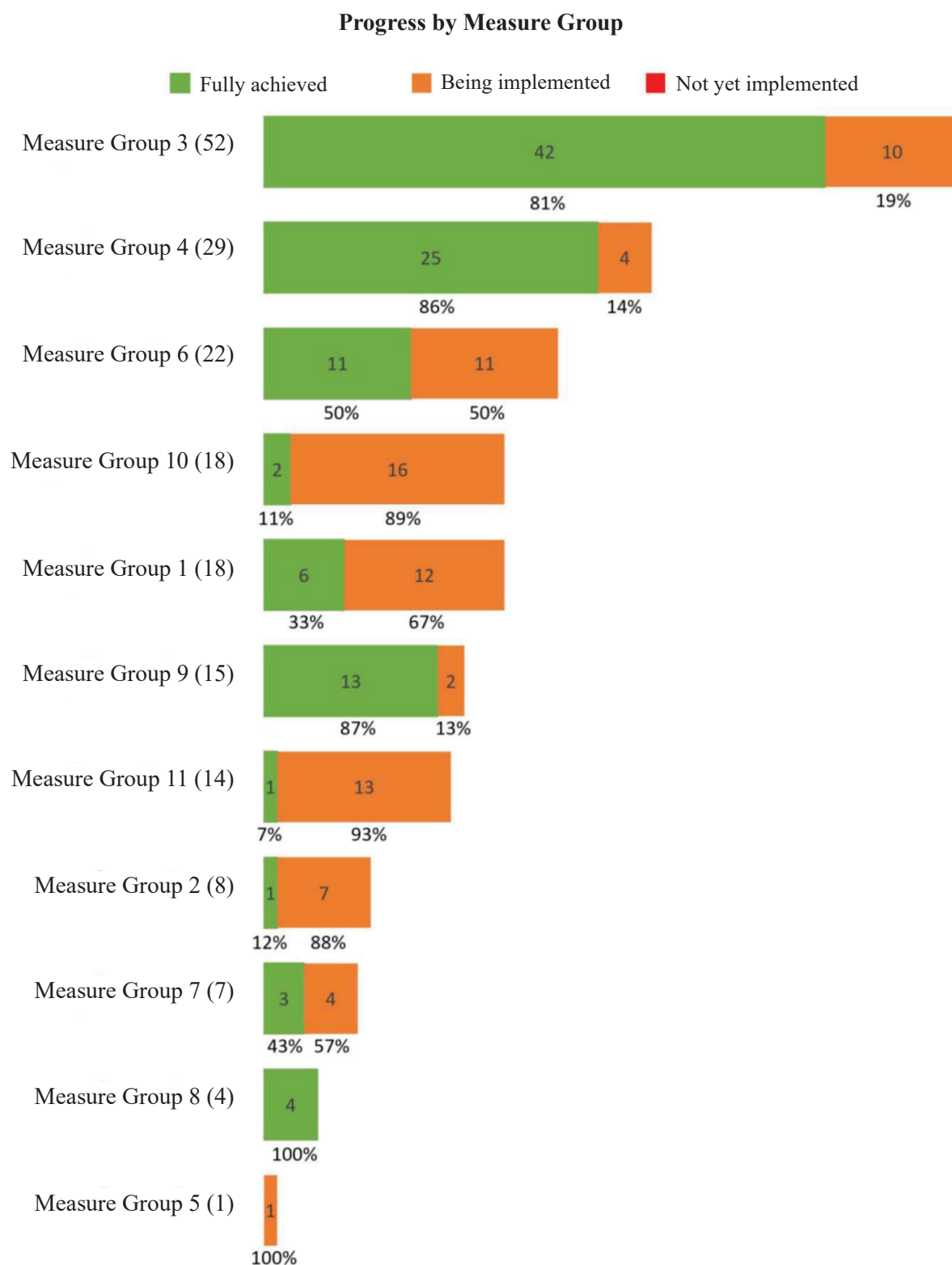


Figure 3 shows the progress in implementing measures by measure groups or packages, as stated in the Notification No. 1272, dated November 22, 2023, on the results of the 19th G-PSF, which includes 11 measure groups: (1) Improving the business and investment environment (18 measures); (2) Easing the

compliance burden (8 measures); (3) Facilitating businesses under tax authority jurisdiction (52 measures); (4) Trade facilitation under customs authority jurisdiction (29 measures); (5) Promoting transportation and infrastructure (1 measure); (6) Restoring and promoting tourism development (22 measures); (7) Developing agriculture and agro-industry (7 measures); (8) Banking and finance sector (4 measures); (9) Mining and energy sector (15 measures); (10) Construction and real estate sector (18 measures); and (11) Other issues (14 measures). Notably, the group with the most measures is Group 3, "Facilitating businesses under tax authority jurisdiction", and the group with the fewest measures is Group 5, "Promoting transportation and infrastructure." The above graph is arranged in the order according to the number of measures per group.

In terms of progress, Group 8, with a total of 4 measures, has made excellent progress, achieving 100% of its measures. Meanwhile, Group 3, which has the greatest number of measures (52 measures), has fully achieved 42 measures, or approximately 81%. Group 4 (29 measures) has fully achieved 25 measures, or approximately 86%.

In particular, Group 5 is categorized as having no measure fully achieved which has only one measure and is currently in process of implementation. Group 10 has the largest number of measures under implementation, with 16 out of 18 measures (approximately 89%) still in progress.

IV. Institutional Mechanism

1. Process of Establishing an Institutional Mechanism for G-PSF

Establishing an institutional mechanism is crucial to ensure the sustainability of the G-PSF. Previously, this forum was organized under the coordination of the **"Private Sector Development Steering Committee"** (PSDSC), along with G-PSF sectoral working group mechanisms, which serve as an important high-level technical forum. These sectoral working group mechanisms also allow relevant ministries and institutions to gain a deeper understanding of specific sectoral issues under their jurisdiction. This has given ministries and institutions greater capacity to introduce additional targeted measures that are highly effective and provide flexibility in implementing some existing measures to address private sector concerns and challenges.

The Royal Government of Cambodia in the 7th Legislature of the National Assembly decided to modify the scope of the PSDSC from overall private sector development to coordinating the G-PSF mechanism to enhance the effectiveness of organizing and operating this forum and renamed the PSDSC as **the "Coordination Committee for the G-PSF Mechanism"** (CCG-PSF) through Sub-Decree No. 307 ANKr.BK, dated October 6, 2023. The CCG-PSF is chaired by **H.E. Sun Chanthol, Deputy Prime Minister and First Vice-Chairman of the CDC**, with representatives from 5 ministries/institutions as vice-chairs, along with representatives from 20 other relevant ministries/institutions as members, and a Deputy Secretary General of the CDC as Secretary. CCG-PSF has key roles and duties including:

- Responsibility for coordinating and organizing the G-PSF
- Establishing G-PSF sectoral working groups to discuss with the private sector as necessary
- Reviewing, classifying and distributing issues and recommendations from the private sector under the G-PSF mechanism to relevant ministries/institutions for review and resolution. Issues related to qualified investment projects (QIP) fall under the resolution authority of CDC/CIB. If issues have systemic and structural reform characteristics related to policies, or are cross-sectoral, they are subject to resolution by the Committee on Economic and Financial Policy (CEFP). In case both committees mentioned above cannot resolve those issues, they must respectfully further report to the Prime Minister for recommendations and solutions at the G-PSF plenary
- Responsibility for monitoring, reviewing, and evaluating the implementation of measures introduced under the G-PSF mechanism.

In practice, before organizing the 19th G-PSF, the CCG-PSF coordinated the updating of the composition of all 14 sectoral working groups, both government and private sector sides, to align with the composition of the Royal Government of the 7th legislature of the national assembly and according to the request of the Cambodia Chamber of Commerce. As a result, the Royal Government issued two decisions: 1) Decision No. 131 SSR, dated October 12, 2023, on the appointment of government sectoral working group members to serve as dialogue partners with the private sector members; and 2) Decision No. 130 SSR, dated October 12, 2023, on officially recognizing the composition of all 14 private sector working groups of the G-PSF. This forum mechanism has gradually expanded its scope from previously 7 to currently 14 sectoral working groups as of the 19th G-PSF. After the 19th G-PSF plenary, two additional new working groups were established (1)-the Digital Economy, Society and Telecommunications Working Group (Working Group "O") and (2)-the Territorial Administration, Security and Public Order Working Group (Working Group "P") through Decision No. 242 SSR, dated December 25, 2023. The Royal Government also issued Decision No. 96 SSR, dated May 21, 2024, appointing members of the two working groups above to serve as government dialogue partners with the private sector, and Decision No. 97 SSR, dated May 21, 2024, recognizing the composition of all 16 private sector working groups.

2. Working Mechanism for Monitoring and Evaluating Progress in Implementing Resolute Reform Measures Introduced at the 19th G-PSF Plenary

To promote monitoring and evaluation on the progress in implementing the Royal Government's resolute reform measures introduced at the 19th G-PSF, the CDC issued a decision establishing a working group as an executive body, with a clear division of duties. This working group has key duties, including: 1) Establishing a fully functioning and comprehensive monitoring and evaluation system; 2) Coordinating with relevant ministries/institutions to obtain progress information; and 3) Consolidating to create progress reports on the implementation of the Royal Government's resolute reform measures introduced at the G-PSF for semi-annual reporting to the Royal Government.

At the same time, the Cambodia Chamber of Commerce, which serves as the secretariat for the private sector side of the G-PSF mechanism, also established a high-level working group to strengthen and ensure high effectiveness of coordination and closer work with the Royal Government. This high-level working group also has the role of promoting active participation from business associations, aiming to strengthen the role of the private sector as a counterpart to the Royal Government in improving the business and investment environment in Cambodia.

V. Challenges and Recommendations

1. Challenges

A. Measure Implementation

In implementing these resolute reform measures, relevant ministries and institutions have encountered some challenges and raised the following requests:

Ministries and Institutions	Challenges	Requests
1. Ministry of Interior	(1) - Travelers are not yet fully aware of the usage and benefits of the Cambodia e-Arrival Card system.	(1) Seek support and cooperation from relevant government ministries,

	- Promotion and dissemination of information about the usage and benefits of the aforementioned system by relevant government ministries, institutions, and the private sector, are not yet widespread.	institutions, and the private sector in promoting the system.
	(2) Relevant government ministries, institutions, and private sector do not yet have a comprehensive understanding of the GDI Hotline system.	(2) Seek support and cooperation from relevant government ministries, institutions, and the private sector in promoting the GDI Hotline.
	(3) Lack of resources to establish a standardized system (automation system and camera system).	(3) Request support in resources for establishing a monitoring and control system.
2. Ministry of Foreign Affairs and International Cooperation	(1) To date, Thailand has not yet provided Cambodia the draft amendment to the border crossing agreement for further study.	(1) The Ministry of Foreign Affairs and International Cooperation will continue to push and follow up with the Thai government.
3. Ministry of Agriculture, Forestry and Fisheries	(1) The private sector lacks adequate representation. Import and export firms specializing in agricultural products have not yet engaged with the Private Sector Working Groups.	(1) Private Sector Working Groups to mobilize import and export firms specializing in agricultural products to participate in the Groups.
4. Ministry of Labor and Vocational Training	(1) Complexity of sector-specific inspection skills, requiring different checklists and specialized inspectors.	(1) Consider developing a simplified checklist that does not require redundant information and reduce the number of inspectors during inspections.
	(2) Limited cooperation with the private sector in promoting worker participation in vocational training courses.	(2) Strengthen cooperation between the private sector and the educational, technical and vocational training sectors.

	(3) - Limited understanding of apprenticeship obligations by the private sector. - Short internship periods at enterprises and institutions causing private sector hesitation in accepting vocational and technical skills training program students from poor and at-risk families (1.5 million individuals).	(3) Increase promotion and consultation with the private sector regarding the implementation of apprenticeship obligations in accordance with the Labor Law.
	(4) Limited promotion of opportunities for cooperation with the private sector in providing training facilities and supporting production chain modernization.	(4) Request opportunities to promote and engage in discussions with the private sector on implementing capacity-building, upskilling or reskilling programs for workers.
	(5) The current Arbitration Council lacks of a clear structure.	(5) Request private sector support in expediting the institutionalization of the Arbitration Council.
5. Sihanoukville Provincial Administration	Koh Rong City lacks of the resources to conduct open administration spot-checks.	(1) Request drug testing equipment.
		(2) Koh Rong City requests boat(s) or speedboat(s).

B. Institutional Mechanism

As highlighted in Section IV, institutional mechanisms, and some necessary mechanisms to support the functioning of the G-PSF, have been established. However, a specific supporting institutional mechanism with full functions and adequate capacity to serve as an executive body for CCG-PSF, has not yet been established. In fact, according to the sub-decree on establishing CCG-PSF, there is currently one CDC/CIB Deputy Secretary General as the Secretary, while CCG-PSF does not yet have a secretariat to serve as an executive body and assistant for implementing its duties. This factor has necessitated the CDC to establish an ad hoc working group to assist in monitoring and evaluating the progress of implementing resolute reform measures introduced at the 19th G-PSF plenary. The above working group mobilizes senior officials and officials responsible for performing core work for CDC/CIB according to their respective roles and duties, and for other institutional mechanisms, leading to difficulties and limitations in organizing the G-PSF plenary, and monitoring and evaluation work.

Additionally, the organization and functioning of the overall G-PSF mechanism are not yet comprehensive, meaning that this G-PSF mechanism has not yet achieved full effectiveness. The main reasons stem from the challenges related to:

- 1) Meeting and reporting regimes of sectoral working groups are not yet clear

- 2) Procedures for submitting issues and providing input on resolution (related to inter-ministerial/institutional issues) to relevant stakeholders with competency and duty to resolve are still limited, and
- 3) lack of follow-up and notification of progress in referring and resolving issues back to the private sector that raised the issues.

C. Development and Implementation of the Monitoring and Evaluation System

Development and implementation of the monitoring and evaluation system to track the progress of resolute reform measures introduced at the 19th G-PSF have encountered some challenges as follows:

- 1) The timeframe, human resources and experience of the CDC are still limited, as it had only a short time to develop the system and prepare the progress report. Therefore, this monitoring and evaluation system is not yet fully functional, and the analysis is still limited.
- 2) The current system does not have the capacity to cover the evaluation or incorporate the private sector's feedback on the effectiveness of the G-PSF mechanism, as well as the effectiveness of the introduction and implementation of the measures.
- 3) This system has not yet been organized in a unified digital format on any technological platform that would allow relevant ministries/institutions to input data themselves. Therefore, inputting data into the system requires a lot of time and multiple verifications to reduce errors and inaccuracies that may occur.

2. Recommendations

A. Strengthening the Measure Implementation

To strengthen the effective implementation of the measures, some activities should be undertaken, including:

- 1) Ministries/institutions should incorporate measures under their responsibility into their annual budget plans and increase cooperation with development partners to obtain financing, technical tools, and assistance (including training to strengthen institutional capacity) to promote the measure implementation.
- 2) Ministries/institutions should prepare action plans for implementing measures by prioritizing those to be implemented measures and accelerating the resolution of challenges quickly and effectively to the fullest extent possible through the increased coordination and provision of incentives.
- 3) Relevant ministries/institutions should set clear timeframes for introducing and implementing measures and indicators in accordance with Notification No. 1272 on the results of the 19th G-PSF plenary.
- 4) Sectoral working groups should strive to mainstream and widely disseminate the results of sectoral working group meetings and plenary results through multiple media channels and workshops.
- 5) The private sector should be encouraged to use the G-PSF mechanism as a priority channel for raising challenges, concerns and requests.

B. Improving the Institutional Mechanism

Based on lessons, experiences, and results obtained from the findings of this report, some necessary activities should be undertaken to ensure the effectiveness of the institutional mechanism for the G-PSF, including:

- 1) Upgrading the function of the CDC's ad hoc monitoring and evaluation working group on the progress of the implementation of resolute reform measures to a full-capacity secretariat for the CCG-PSF, in order to implement duties assigned by the Royal Government and perform some additional necessary work as successively assigned by the CCG-PSF, especially on G-PSF plenary organization, monitoring and evaluation of progress in implementing resolute reform measures.
- 2) Preparing and implementing a standard operating procedures manual with clear provisions of the meeting regimes, regimes for reporting of the meeting results, procedures for submitting issues that cannot be resolved or that relate to other sectoral working groups, actions for issues without resolution measures, and roles and duties of relevant stakeholders.
- 3) Establishing secretariats for each sectoral working group with members appointed by sectoral working group co-chairs to be responsible for the following: organizing meetings, stakeholder liaison, coordination (including for) studies and research, providing technical input of solutions on issues raised, monitoring progress, preparing meeting summaries or minutes, and reporting to relevant stakeholders, etc.

C. Improving the Monitoring and Evaluation System

To improve the monitoring and evaluation system, the private sector and the Royal Government have raised some requests as follows:

- 1) Establish a comprehensive monitoring and evaluation system that can be used not only to track the progress of the measure implementation but also to evaluate impacts.
- 2) Include the private sector in the monitoring and evaluation process by highlighting private sector feedback and evaluation about the effectiveness of the overall G-PSF mechanism as well as the effectiveness of the introduction and the implementation of the measures.
- 3) Set up a technology platform and inter-ministerial technical working group to input data into the system after sectoral working group co-chairs have agreed on the content to be input into the system.
- 4) Prepare a guidance users' manual about how to use and input data into the technology platform and training workshops for relevant stakeholders.
- 5) Expand the scope of monitoring and evaluation to issues raised at the sectoral working group level to increase the confidence of business people and investors.
- 6) Publish and disseminate monitoring and evaluation results as well as all related documents and information online, allowing all relevant actors and the public to access and review.

VI. Conclusion and Way Forward

This progress report on the implementation of resolute reform measures introduced at the 19th G-PSF for the first semester of 2024 was prepared to track the progress of implementing measures outlined in Notification No. 1272, dated November 22, 2023, on the results of the 19th G-PSF plenary. This forum

was successfully held on November 13, 2024, and marked as a new historic milestone for the Royal Government of the 7th Legislature of the National Assembly under the high leadership of **Samdech Moha Bovor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia**, who chaired this forum for the first time, while also demonstrating the urgency and necessity of the Royal Government's economic agenda in this new mandate that aims to organize a joint journey between the Royal Government and the private sector to be more coherent and harmonious. In preparing this progress report, the 11 measure groups in the Notification were examined, analyzed and broken down into 188 measures. A quantitative approach was used, with progress monitoring defined at three levels - fully achieved, being implemented, and not yet implemented by using the G-PSF Tracking System.

Looking at the results of monitoring progress on implementing all 188 measures, it is observed that more than half of the measures were fully achieved within the first six months of 2024, indicating significant progress in measures implementation. At the same time, all measures have begun implementation, with at least one fully achieved by most ministries/institutions. However, nearly half of the measures are still being implemented, requiring ministries and institutions to accelerate the completion implementation of these measures, especially those that are not ongoing activities in nature.

Based on the results of progress monitoring and measuring above, specific challenges and recommendations have been prepared and included in this report. As such, this progress monitoring report serves as a foundational document for the Royal Government to review and consider in guiding and accelerating the implementation of the remaining measures, as well as introducing additional measures to address the issues raised by the private sector. This report also provides information for the private sector on the progress and accountability of ministries and institutions in implementing measures under their jurisdiction, to give the private sector comprehensive information about the Royal Government's efforts to improve the business and investment climate, with the aim to encourage the private sector to continue investing and further expand investment in Cambodia.

To address the challenges raised and in line with the recommendations highlighted above, in the foreseeable future, the CCG-PSF will undertake several tasks: (1) Establish a secretariat under the CDC/CIB as the executive body of CCG-PSF; (2) Prepare and implement a manual on standard operating procedures for organizing and operating the G-PSF mechanism; (3) Disseminate the results of this report; (4) Continue to cooperate with the CAPRED to develop a comprehensive monitoring and evaluation system; and (5) Incorporate private sector feedback and evaluation relating to the effectiveness of the mechanism and measure implementation.

In the long term, the CCG-PSF will: (1) Develop a technology platform for ministries and institutions to report the progress on implementing measures under their jurisdiction, along with preparing a user guidance manual and training workshops for relevant stakeholders on data input; (2) Expand the scope of monitoring and evaluation on issues raised by G-PSF sectoral working groups; and (3) Collaborate with the private sector to create a website for the G-PSF mechanism to publicize this mechanism and provide easy access to information for the private sector and relevant entities.

List of Abbreviations

MLVT	Ministry of Labor and Vocational Training
MLMUPC	Ministry of Land Management, Urban Planning and Construction
MOT	Ministry of Tourism
MOI	Ministry of Interior
MME	Ministry of Mines and Energy
MAFF	Ministry of Agriculture, Forestry and Fisheries
MPWT	Ministry of Public Works and Transport
MEF	Ministry of Economy and Finance
CDC	Council for the Development of Cambodia
MISTI	Ministry of Industry, Science, Technology and Innovation
CIB	Cambodian Investment Board
PSDSC	Private Sector Development Steering Committee
CEFP	Committee on Economic and Financial Policy
CCG-PSF	Coordination Committee for the G-PSF Mechanism
NBC	National Bank of Cambodia
SHV Admin	Preah Sihanouk Provincial Administration
GDCE	General Department of Customs and Excise of Cambodia
GDT	General Department of Taxation
CAPRED	Cambodia Australia Partnership for Resilient Economic Development
G-PSF	Government-Private Sector Forum
IDP	Cambodia Industrial Development Policy
RGC	Royal Government of Cambodia

Appendix

Appendix 1: List of regulatory reforms, policies, and other related documents issued by ministries and institutions in response to measures introduced at the 19th G-PSF Plenary

No.	Regulatory reforms, policies, and other related documents
Ministry of Labor and Vocational Training	
1	Prakas No. 054/24 dated February 23, 2024 on the Establishment of an Inter-Ministerial Inspection Working Group of the Ministry of Labor and Vocational Training
2	Inter-Ministerial Prakas No. 346/22 dated December 19, 2022 on the Establishment of an Inter-Ministerial Inspection Group in the Manufacturing Sector of the Ministry of Labor and Vocational Training
3	Inter-Ministerial Prakas No. 064/21 dated February 17, 2021 on the Establishment of an Inter-Ministerial Inspection Group in the Agricultural Sector of the Ministry of Labor and Vocational Training
4	Inter-Ministerial Prakas No. 065/21 dated February 17, 2021 on the Establishment of an Inter-Ministerial Inspection Group in the Tourism Industry Sector of the Ministry of Labor and Vocational Training
5	Inter-Ministerial Prakas No. 063/24 dated March 1, 2024 on the Establishment of an Inter-Ministerial Inspection Group in the Construction Sector of the Ministry of Labor and Vocational Training
6	Prakas No. 719 dated February 19, 2018 on Strengthening Manpower Inspection of Foreign Labor in the Kingdom of Cambodia of the Ministry of Labor and Vocational Training
7	Notification No. 013/24 dated April 26, 2024 on Overtime of the Ministry of Labor and Vocational Training
8	Sub-Decree No. 329 dated November 12, 2023 on the Implementation of the National Social Assistance Program for Vocational and Technical Skills Training for Youth from Poor and At-Risk Families of the Ministry of Labor and Vocational Training
9	Decision No. 087/23 dated October 10, 2023 on the Establishment of a Management Committee for the Vocational and Technical Skills Training Program for Youth from Poor and At-Risk Families of the Ministry of Labor and Vocational Training
10	Prakas No. 342/23 dated November 21, 2023 on the Establishment of a Working Group to Develop an Evaluation Mechanism for "One Enterprise, One Harmonious Community" of the Ministry of Labor and Vocational Training

11	Prakas No. 394/23 dated December 29, 2023 on Determining Criteria for "One Enterprise, One Harmonious Community" of the Ministry of Labor and Vocational Training
12	Prakas No. 093/24 dated April 18, 2024 on Criteria for Awarding "One Enterprise, One Harmonious Community" for 2025 in the Garment, Footwear, and Travel Goods Sectors of the Ministry of Labor and Vocational Training
13	Decision No. 056/24 dated April 18, 2024 on the Establishment of an Evaluation and Selection Committee for "One Enterprise, One Harmonious Community" of the Ministry of Labor and Vocational Training
Ministry of Land Management, Urban Planning and Construction	
1	Letter No. 564 dated April 29, 2024 on the Report on Results of Resolving Issues Related to Land Lot and House Sales in VIP Gated Communities Developers (Boreys) in Phnom Penh and Preah Sihanouk Province of the Office of the Council of Ministers
2	Notification dated December 13, 2023 on Issuing Occupancy Certificates for Factory and Warehouse Buildings of the Ministry of Land Management, Urban Planning and Construction
3	Letter dated March 20, 2024 on Request for Principles on Waiving Interim Fines for Building Owners Applying for Occupancy Certificates for Buildings Constructed Without or Deviating from Building Permits Prior to the Construction Law Coming into Effect
4	Decision No. 07 dated January 10, 2024 on the Implementation of the Special Program to Promote Investment in Preah Sihanouk Province in 2024 of the Royal Government of Cambodia
5	Notification dated February 12, 2024 on the Implementation of the Special Program to Promote Investment in Preah Sihanouk Province in 2024 of the Ministry of Land Management, Urban Planning and Construction
6	Decision No. 016 dated February 12, 2024 on the Establishment of a Working Group to Inspect and Certify Buildings and Issue Permits and Occupancy Certificates for Buildings in Preah Sihanouk Province of the Ministry of Land Management, Urban Planning and Construction
7	Notification No. 007 dated May 2, 2024 on Waiver of Public Service Fees for Investment Projects in Preah Sihanouk Province of the Ministry of Land Management, Urban Planning and Construction
8	Letter No. 282 dated March 1, 2024 on Request for Principles to Implement Separate Urban Planning and Construction Conditions to Effectively Implement the Special Program to Promote Investment in Preah Sihanouk Province of the Office of the Council of Ministers
Ministry of Tourism	
1	Sub-Decree No. 25 dated February 6, 2024 on Amendment of the Sub-Decree on the Organization and Functioning of the Cambodia Tourism Marketing and Promotion Board of the Royal Government of Cambodia

2	Decision No. 146 dated December 22, 2023 on the Establishment of a Working Group to Organize the "Visit Siem Reap 2024" Campaign, "Cambodia-China People-to-People Exchange 2024", and "1st Cambodia-India Tourism 2024" of the Ministry of Tourism
3	Budget Strategic Plan 2024-2026 of the Ministry of Tourism dated July 21, 2023
4	Notification No. 503 dated November 14, 2023 on Waiving Interim Fines for Expired Tour Guide Licenses and Tour Guide Interpreter Licenses of the Ministry of Tourism
5	Letter No. 151 dated January 30, 2024 on Request for Approval and Invitation for Samdech Moha Bovor Thipadei Hun Manet Prime Minister of the Kingdom of Cambodia and H.E Dr. Pich Chanmony Hun Manet to Preside Over the Official Opening Ceremony of the 8th River Festival in Siem Reap Province in the 2nd or 3rd Week of March 2024 under the Theme "Rivers for Peace and Development" of the Office of the Council of Ministers
6	Letter No. 525 dated April 22, 2024 on Request for High-Level Approval to Organize a Tourism Cultural Exhibition and the "When Shaolin Meets Bokator At Angkor" event at the North Area of Bayon Temple on April 24, 2024 of the Office of the Council of Ministers
7	Updated Clean City Standards
8	Sub-Decree No. 51 dated March 13, 2024 on the Establishment of the Siem Reap-Angkor Tourism Management and Development Committee of the Royal Government of Cambodia
Ministry of Interior	
1	Decision No. 4686 dated September 15, 2023 on Suspending Research, Investigation and Crackdown Activities on Counterfeit Products under the Jurisdiction of the Ministry of Interior
2	Letter No. 2640 dated October 3, 2023 on Strengthening Management and Control of Border Crossings
3	Letter No. 2168 dated November 17, 2023 on Notification to the Thai Government about Work Related to Border Passes
4	Letter No. 3367 dated November 30, 2023 on Expanding Travel Scope for Thai Residents in Border Provinces to Use Border Passes to Travel to Siem Reap Province for Tourism Purposes
5	Letter No. 3444 dated December 8, 2023 on Request for Assigning Participants in the Dissemination Meeting on Piloting Cambodia-Thailand Border Pass Services at Municipal/District Administrations in Provinces Bordering Thailand
6	Letter No. 024 dated January 5, 2024 on Request for Approval to Study and Prepare Amendments to the Agreement between the Royal Government of Cambodia and the Royal Thai Government on Border Crossings
7	Decision No. 35 dated February 6, 2024 on the Establishment of a Committee to Combat Counterfeit Products that Pose High Risks to Public Health and Safety

8	Decision No. 93 dated May 10, 2024 on Appointment of the Committee Composition to Combat Counterfeit Products that Pose High Risks to Public Health and Safety
9	Letter No. 11530 dated December 27, 2023 on Thailand's Position on Cambodia's Authorization for Thai Citizens to Use Border Passes to Enter Siem Reap Province for Tourism Purposes
10	Letter No. 2392 (in English) dated November 30, 2023 on the Use of Border Passes to Enter Siem Reap Province for Tourism Purposes
Ministry of Mines and Energy	
1	Circular No. 0310 dated October 20, 2015 on Measures for Transporting All Types of Construction Minerals of the Ministry of Mines and Energy
2	Notification No. 0005 dated February 19, 2024 on Exporting Mineral Products or Individuals Intending to Request Mineral Sample Certification of the Ministry of Mines and Energy
3	Instruction No. 0006 dated February 19, 2024 on Procedures for Authorizing the Export of Mineral Products and Samples through the National Single Window System
4	Prakas No. 0126 dated May 9, 2024 on Determining System Size and Quota Size for Rooftop Solar Energy in Cambodia of the Ministry of Mines and Energy
5	Sub-Decree No. 299 on Adjusting Export Duty Rates on Natural Stone Products
6	Report on the Meeting to Review Progress of Quarter 1 of 2024 on Addressing Private Sector Challenges of Working Group "J" on Energy and Mineral Resources
Electricity Authority of Cambodia	
1	Letter No. 040 dated March 12, 2024 on Regulations for Installation and Use of Rooftop Solar Energy Systems in Cambodia of the Electricity Authority of Cambodia
2	Letter No. 041 dated March 12, 2024 on Procedures for Issuing, Amending, Suspending, Revoking or Rejecting Production Licenses for Rooftop Solar Energy System Installation Services in Cambodia of the Electricity Authority of Cambodia
Electricité du Cambodge	
1	Decision No. 094 dated September 26, 2023 on Reducing Electricity Tariffs for Excess Energy Usage by Industrial and Agricultural Electricity Consumers Connected to Medium and High Voltage Networks of the National Grid Nationwide from October to December 2023
Ministry of Agriculture, Forestry and Fisheries	
1	Decision No. 395 dated November 30, 2023 on the Establishment of a Working Group to Coordinate Agricultural Product Value Chains of the Ministry of Agriculture, Forestry and Fisheries

Ministry of Public Works and Transport	
1	Minutes of the Inter-Ministerial Meeting on Addressing Challenges Related to Road Infrastructure Management between the Ministry of Public Works and Transport and the Ministry of Rural Development on June 5, 2024
2	Instruction No. 002 dated February 27, 2024 on Temporary Implementation for 6-Axle Semi-Trailer Trucks to Transport up to 45 Tons of the Ministry of Public Works and Transport
3	Letter No. 177 dated February 6, 2024 on Request for High-Level Approval to Amend the Road Law 2014 and Sub-Decree No. 141 dated August 31, 2009 on the Establishment of a Steering Committee for Overloaded Vehicle Inspection
Ministry of Economy and Finance	
1	Sub-Decree No. 229 dated September 29, 2023 on Adjusting Export Duty Rates on Natural Stone Products
2	Circular No. 0310 dated October 20, 2015 on Measures for Transporting All Types of Construction Minerals
3	Notifications No. 0005 and No. 0006 dated February 19, 2024 on Implementing Instructions on Procedures for Authorizing the Export of Mineral Products and Samples Electronically through the National Single Window System
4	Instruction No. 006 dated February 21, 2024 on Encouraging Maximum Use of Domestic Ore Products in All Infrastructure Projects and Construction Sites Using State Budget
Ministry of Foreign Affairs and International Cooperation	
1	Letter No. 11530 of the Ministry of Foreign Affairs and International Cooperation to Samdech Moha Bovor Thipadei Hun Manet, Prime Minister of the Kingdom of Cambodia, on Thailand's Position on Cambodia's Authorization for Thai Citizens to Use Border Passes to Enter Siem Reap Province for Tourism Purposes
2	Diplomatic Note No. 08001/1513 dated December 18, 2023 from the Royal Thai Embassy in Phnom Penh on Cambodia's inconsistent implementation with the Border Crossing Agreement between the two countries
3	Diplomatic Note No. 2392 MFA-IC/LC4 dated November 30, 2023 of the Ministry of Foreign Affairs and International Cooperation on Allowing Thai Citizens Using Border Passes to Travel to Siem Reap Province for Tourism Purposes
4	Agreement between the Royal Government of Cambodia and the Royal Thai Government on Border Crossings Between the Two Countries signed in Bangkok on July 11, 2015
Council for the Development of Cambodia	
1	Decision No. 242 dated December 25, 2023 of the Royal Government of Cambodia on Establishing Additional Sectoral Working Groups to Serve as Dialogue Partners with the Private Sector

2	Letter No. 158/24 dated January 24, 2024 Requesting Progress Reports from 16 Relevant Ministries/Institutions on Implementing Measures Assigned by the 19 th G-PSF Plenary
3	Letter No. 159/24 dated January 24, 2024 Requesting the Ministry of Interior to Determine Ministries/Institutions to Participate as Members of Working Group "P" on Territorial Administration, Security and Public Order
4	Letter No. 159/24 dated January 24, 2024 Requesting the Ministry of Posts and Telecommunications to Determine Ministries/Institutions to Participate as Members of Working Group "O" on Digital Economy, Society and Telecommunications
5	Letter No. 159/24 dated January 24, 2024 Requesting the Cambodia Chamber of Commerce to Appoint Private Sector Representatives to Participate in Working Groups "O" on Digital Economy, Society and Telecommunications and "P" on Territorial Administration, Security and Public Order
6	Letter No. 382/24 dated February 23, 2024 Requesting Relevant Ministries/Institutions to Appoint Representatives to Participate as Members of Working Group "O" as Determined by the Ministry of Posts and Telecommunications
7	Letter No. 539/24 dated March 23, 2024 Requesting Relevant Ministries/Institutions to Appoint Representatives to Participate as Members of Working Group "P" as Determined by the Ministry of Interior
8	Decision No. 576/24 dated March 19, 2024 on Establishing a Working Group to Monitor and Evaluate the Progress in Implementing Resolute Reform Measures Introduced in the Government-Private Sector Forum of the Council for the Development of Cambodia
9	Letter No. 765/24 dated April 11, 2024 on Assigning Duties of the Working Group to Monitor and Evaluate the Progress in Implementing Resolute Reform Measures Introduced in the Government-Private Sector Forum of the Council for the Development of Cambodia
10	Letter No. 1010/24 dated May 6, 2024, Requesting Samdech Bovor Thipadei Prime Minister's Signature on Draft Decisions on Appointing Members Composition of Working Groups "O" and "P" for the Royal Government Side and Draft Decisions on Re-appointing All Private Sector Members as Proposed by the Cambodia Chamber of Commerce of the Council for the Development of Cambodia,
11	Decision No. 96 dated May 21, 2024 of the Royal Government of Cambodia on Appointing Members of Sectoral Working Groups to Serve as Dialogue Partners with the Private Sector
12	Decision No. 97 dated May 21, 2024 of the Royal Government of Cambodia on Officially Recognizing Members of the 16 Private Sector Working Groups of the Government-Private Sector Forum
Ministry of Industry, Science, Technology and Innovation	
1	Inter-Ministerial Prakas No. 836 on Providing Public Services of the Ministry of Industry, Science, Technology and Innovation
2	Inter-Ministerial Prakas No. 837 on Penalties Under the Jurisdiction of the Ministry of Industry, Science, Technology and Innovation

3	Inter-Ministerial Prakas No. 838 on Allocation of Revenue from Public Services and from Penalties of the Ministry of Industry, Science, Technology and Innovation
4	Draft Sub-Decree on Establishing, Managing and Developing Small and Medium Enterprise Clusters
5	Draft Prakas on Procedures and Formalities for Requesting to Establish Factory, Small and Medium Enterprises and Micro Enterprises/Factories (Handicrafts) of the Ministry of Industry, Science, Technology and Innovation
National Bank of Cambodia	
1	Circular No. T7.023.001 dated November 23, 2023 on Loan Restructuring for the Tourism Sector in Siem Reap Province of the National Bank of Cambodia
2	Letter No. T7.023.2621 dated November 23, 2023 Notifying about the Request for Concessions on Exempting the Implementation of Capital Conservation Buffer, Reducing Foreign Currency Reserve Requirements to 7%, and Allowing Loan Restructuring for Affected Sectors of the National Bank of Cambodia
Preah Sihanouk Provincial Administration	
1	12Points Implementation Measures dated November 24, 2023 to Maintain Security and Safety, Suppress Criminal Offenses and Cyber Crimes Occurring in Preah Sihanouk Province
General Department of Customs and Excise of Cambodia	
1	Prakas No. 958 dated December 14, 2023 on Public Service Delivery of the General Department of Customs and Excise of Cambodia of Ministry of Economy and Finance
2	Prakas No. 924 dated December 12, 2023 on Revising Principles and Procedures for Determining Export-Import and Transit Goods in Containers Subject to Scanning System Inspection of Ministry of Economy and Finance
3	Prakas No. 788 dated October 27, 2023 on Customs Pre-Arrival Procedures of Ministry of Economy and Finance
4	Instruction No. 4353/23 dated December 13, 2023 on Detailed Procedures and Responsibilities for the Goods Reporting Process and Electronic Customs Declaration Process of the General Department of Customs and Excise of Cambodia
5	Letter No. 3551/23 dated October 12, 2023 Notifying the Pilot Implementation of Summary Customs Declaration Function in ASYCUDA (Automated System for Customs Data) at Postal Customs Branch and Implementation of ASIHUB System for Postal Package Management at Postal Customs Branch by the General Department of Customs and Excise of Cambodia
6	Notification No. 0815/24 dated February 26, 2024 on Initial Implementation of Customs Pre-Arrival Procedures at Sihanoukville Autonomous Port Customs Branch of the General Department of Customs and Excise of Cambodia

7	Notification No. 1107/24 dated March 19, 2024 on Implementation of Customs Pre-Arrival Procedures at Sihanoukville Autonomous Port Customs Branch of the General Department of Customs and Excise of Cambodia
8	Prakas No. 1002 dated December 18, 2023 on Procedures for Electronic Data Management of Postal Items, Express Consignments and Commercial Goods Crossing Borders, Ministry of Economy and Finance
9	Letter No. 3886/23 dated November 8, 2023 Notifying Pilot Implementation of Full Automation of Customs Valuation Verification Procedures, Certificate of Origin Verification, and Connection between Customs Valuation Declaration System (CVDS) and Automated System for Customs Data (ASYCUDA) of the General Department of Customs and Excise of Cambodia
10	Letter No. 0571/24 dated February 9, 2024 Notifying Waiver of Requirements for Company/Owner Stamps and Signatures on Documents of the General Department of Customs and Excise of Cambodia
11	Prakas No. 690 dated July 25, 2019 on Organization and Functioning of National Single Window within the General Department of Customs and Excise of Cambodia of Ministry of Economy and Finance
12	Prakas No. 209 dated April 19, 2023 on Authorized Economic Operator Program of Ministry of Economy and Finance
13	Instruction No. 2775/23 dated August 18, 2023 on Formalities and Procedures for Granting and Renewing Authorized Economic Operator Certificates
14	Instruction No. 4015/23 dated November 20, 2023 on Implementing Benefits for Authorized Economic Operators
15	Letter No. 1633/24 dated April 10, 2024 Notifying Updated List of Qualified Companies and Entry Points to Import Frozen Meat of the General Department of Customs and Excise of Cambodia
16	Sub-Decree No. 370 dated December 28, 2023 on Implementing the List of Prohibited and Restricted Goods
17	Instruction No. 2340 dated March 6, 2024 on Procedures for Electronically Requesting Licenses, Permits and Certificates for Agricultural Products through the National Single Window System
18	Sub-Decree No. 340 dated November 23, 2023 on Adjusting Export Duty (Tax) Rates on Rubber Products
General Department of Taxation	
1	Prakas No. 493 dated July 19, 2010 on Collection of Property Tax
2	Prakas No. 312 dated March 19, 2014 on Implementation of Value Added Tax on Import and Supply of Certain Goods
3	Prakas No. 495 dated April 6, 2016 on Implementation of Value Added Tax on Supply of Unprocessed Agricultural Products
4	Prakas No. 493 dated July 19, 2010 on Collection of Property Tax

5	Prakas No. 507 dated April 26, 2017 on Collection of Stamp Duty Tax
6	Prakas No. 171 dated March 20, 2024 on State Bearing of Value Added Tax on Basic Food Items for the Daily Living of Citizens
7	Sub-Decree No. 48 dated March 11, 2024 on Monthly Taxable Salary Thresholds and Annual Taxable Income Thresholds
8	Prakas No. 543 dated September 8, 2021 on Tax on Salary
9	Prakas No. 170 dated March 20, 2024 on Tax Incentives for the Agricultural Sector
10	Instruction No. 44611 dated December 18, 2023 on Expense Evidence Documents for Enterprises Receiving Supplies from Farmers who are not in the Self Declaration Regime
11	Instruction No. 13804 dated April 8, 2024 on Minimum Tax Exemption for Qualified Investment Project Enterprises
12	Prakas No. 120 dated February 8, 2024 on Suspending Monthly Advance Income Tax Payments for Garment Industry Enterprises
13	Prakas No. 071 dated January 30, 2024 on Incentive for Voluntary Amendment of Tax Declaration
14	Guidebook dated April 9, 2024 on Tax Audit Procedures and Formalities for Tax Officers and Taxpayers
15	Guidebook dated April 9, 2024 on Investigation of Criminal Offenses Related to Tax Regulations for Tax Officers and Taxpayers
16	Draft Guidebook on Unused Land Tax and Procedures for Implementing Unused Land Tax for Tax Officers and Taxpayers
17	Draft Guidebook on Property Tax and Procedures for Implementing Property Tax for Tax Officers and Taxpayers
18	Draft Guidebook on Stamp Duty and Procedures for Implementing Stamp Duty for Tax Officers and Taxpayers
19	Draft Guidebook on Tax on Transportation Means and Procedures for Implementing Tax on Transportation Means for Tax Officers and Taxpayers
20	Draft Guidebook on Immovable Property Rental Tax and Procedures for Implementing Immovable Property Rental Tax for Tax Officers and Taxpayers
21	Draft Guidebook on Procedures for Filing Tax Returns and Paying Taxes for Self-Assessment Regime of Taxpayers and Tax Officers
22	Notification No. 43279 dated December 8, 2023 on Implementing Dates of Tax Administration Letters or Notifications
23	Prakas No. 119 dated February 8, 2024 on Incentives for Enterprises in the Tourism Sector

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



Appendix 2: List of Implementation Progress by Each Measure Package/Group

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
1. Adjusting business and investment climate:			
1.1. Fulfilling accounting and auditing obligations			
1	1.1.1. Provide exemptions 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	In Progress
2	1.1.2. Entrust to the Accounting and Auditing regulator to be flexible in implementing the transitional penalties and exploring ways to settle the private sector's complaints	MEF	In Progress
	1.1.3. Entrust to H.E. Akka Bandit Sopheacha 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
4	1.1.3.A.1. Amend the Prakas on the obligations of submitting financial statements to independent auditors;	MEF	In Progress
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	In Progress
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
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
8	1.2. Promoting transparency of detection, investigation, and crackdown on counterfeit products Entrusted to His Excellency Aphi Santi Bandit Sar Sokha, Deputy Prime Minister, Minister of Interior (MoI), 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.	MoI	Solved
	1.3. Continue promoting business registration through the information technology platform. Entrust H.E. Akka Bandit Sopheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance, to lead and coordinate the following:		
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	In Progress
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	MEF	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
	Ministries / Institutions include the Ministry of Posts and Telecommunications (MPTC), the Ministry of Agriculture, Forestry and Fisheries (MAFF), Ministry of Economy and Finance (MEF), the Ministry of Justice (MoJ) and the National Bank of Cambodia (NBC));		
	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:		
11	1.3.3.A. The Electronic Cadastral Information Checking Service of the Ministry of Land Management, Urban Planning and Construction;	MEF	Solved
12	1.3.3.B. The Press Identification Card issuance service (sole proprietorship) of the Ministry of Information (MoI);	MEF	Solved
13	1.3.3.C. The Civil Service Management System of the Ministry of Public Service (MPS).	MEF	Solved
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 and completed before the end of 2024.	MEF	Solved
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 issuance times and fees for permits and services of various licenses. This is to be done in order to continue to support the development of micro, small and medium enterprises, especially manufacturing enterprises.	MISTI	Solved
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 about the process of formulating all regulations and policies that are related to the operations of enterprises or businesses of the private sector.	MISTI	In Progress
17	1.5.1. The introduction for the implementation (of regulations and policies) must be widely disseminated. Prior to the implementation, a transitional period of at least six months must be given.	MISTI	In Progress
18	1.6. Review of Permits and Licenses	MEF	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
	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 the sectors of tourism and small and medium-sized enterprises (SMEs). 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.		
2. Easing the compliance burden			
	2. Easing the burden on compliance Entrust His Excellency Heng Sour , Minister of the Ministry of Labor and Vocational Training, in completing the following tasks:		
19	2.1. Continue leading and strengthening the inter-ministerial inspection mechanism as decided by the 18th Government-Private Sector Forum in March 2019. All ministries and institutions involved in the inter-ministerial inspection mechanism, including foreign manual labor inspections, must adhere to the proactive spirit to assist the private sector in assessing its compliance levels prior to joint inspections. The Ministry of Labor and Vocational Training has been implementing an “online self-declaration regime of labor 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 has 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.	MLVT	In Progress
20	2.1.1. Inter-Ministerial inspections require a mechanism to receive private sector complaints.	MLVT	Solved
21	2.2. Promote the skills development and productivity of workers by enabling the private sector to participate in implementing vocational and technical training programs for them.	MLVT	In Progress
22	2.2.1. Implementing apprenticeship obligations according to the Labor Law.	MLVT	In Progress
23	2.2.2 Enabling private companies to use the facilities of technical and vocational education and training institutions to upgrade and enhance their skills or to exchange the skills of their workers to promote increased labor productivity.	MLVT	In Progress
24	2.2.3 Supporting the modernization of production lines or the delivery of factory-enterprise services.	MLVT	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum		Responsible Ministry/ Institution	Status
25	2.3.	Strengthen the mechanism for conciliation and settlement of labor disputes in the Arbitration Council, which is a tripartite mechanism. The Secretariat of the Arbitration Council should be strengthened, including the capacity of labor dispute conciliation officers at the ministry and provincial department levels.	MLVT	In Progress
26	2.3.1.	Increase education and dissemination regarding laws, rights, obligations and benefit calculation formulas with the aim to reduce misunderstandings that lead to labor disputes.	MLVT	In Progress
3. Facilitation of businesses under tax authority jurisdiction				
	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, and family farmland;	GDT	Solved
28	3.1.B.	Imports of agricultural equipment;	GDT	Solved
29	3.1.C.	Agricultural products;	GDT	Solved
30	3.1.D.	Tax on property worth less than 100,000,000 (one hundred million) riels;	GDT	Solved
31	3.1.E.	Stamp duty tax 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	Solved
32	3.1.F.	VAT on basic food items for people's daily lives until the end of 2028;	GDT	Solved
33	3.1.G.	Tax on the minimum wage of all types of civil servants and the minimum wage of workers.	GDT	Solved
	3.2.	Cancellation of taxes and other fees 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	In Progress
35	3.2.1.	This is 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 to transfer these rights to their children or others.	MEF	In Progress
	3.3.	Additional tax exemptions 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) as per the following:		

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
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 estates (housing development estates (Boreys)) with a value of less than, or equal to, US\$ 70,000 until the end of 2024.	GDT	Solved
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 US\$ 70,000 by allowing the deduction of US\$ 70,000 from the calculation of the stamp duty base for buying houses in housing development estate projects (Boreys) with a proper registration and real estate business license, until the end of 2024.	GDT	Solved
38	3.3.3. 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.	GDT	Solved
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	Solved
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 for 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	Solved
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	Solved
	3.4. Taxes on Unused land		
42	3.4. 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:	GDT	Solved
43	3.4.1. Land that is subject to unused land tax refers to land outside the property tax area;	GDT	Solved
44	3.4.2. In respect of land that is subject to the unused land tax, 5 hectares is allowed to be deducted per site (from taxation);	GDT	Solved
45	3.4.3. Land in excess of 5 hectares can be exempted from tax on unused land in accordance with the following condition: 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	Solved
46	3.4.3.B. Land that is serving economic activities of sole proprietorship or legal entity, registered with the tax administration;	GDT	Solved
47	3.4.3.C. Land with or without construction under a lease agreement;	GDT	Solved
48	3.4.3.D. Land owned by the Royal Government or government institutions;	GDT	Solved

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
49	3.4.3.E. Economic land concessions leased from the state, or community land;	GDT	Solved
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	Solved
51	3.4.3.G. Land in a special economic zone that directly serves agricultural, industrial, and service activities; and	GDT	Solved
52	3.4.3.H. In accordance with a request from the Education Working Group (Group K), the land is to be registered as the property of an enterprise in the field of education, or education and vocational training for the purpose of working in the field as mentioned above. If the land is sold, or does not serve the above purpose, the tax obligation must be fulfilled according to the law in force.	GDT	Solved
53	3.4.4. The tax on unused land with the abovementioned principles shall be in effect from the beginning of 2025.	GDT	Solved
	3.5. Facilitating and expanding the scope of preferential tariffs in agriculture 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:		
54	3.5.1. Continuing tax incentives for another two years in accordance with the MEF Prakas (Prakas No.252 MEF, dated 11 March 2019) on “Tax Incentives for Domestic Oriented or Export Oriented Enterprises such as Paddy Rice, Milled Rice, Maize, Beans, Pepper, Cassava, Cashew nuts, and Rubber.”	GDT	Solved
55	3.5.1.1. Continuity or non-continuity of the incentives, in the future, will be subject to actual assessment and examination every two years.	GDT	Solved
56	3.5.2. Add five potential agricultural products: “Pailin Longan”, “Mango”, “Aquaculture”, “Animal Husbandry” and “local Palm Oil products as raw materials for animal feed” by applying the same incentive mechanism as specified in the Prakas No. 252 MEF, dated 11 March 2019, on “Tax Incentives for Domestic Oriented or Export Oriented Enterprises such as Paddy Rice, Milled Rice, Maize, Beans, Pepper, Cassava, Cashew nuts, and Rubber” but with required conditions of a clear list of named suppliers of goods or services provided to the General Department of Taxation for verification.	GDT	Solved
57	3.5.3. Continue the income tax exemption for domestic oriented or export oriented enterprises with plantations, producing and supplying agricultural products 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	Solved
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 the documentation of clear sources of supply, such as: identity and address of goods or services suppliers and some other information relevant to establishing the basis of the supplies.	GDT	Solved

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
	3.6. Other 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:		
59	3.6.1. Provide minimum tax exemption to enterprises with a Qualified Investment Project (QIP) for the first year without an independent audit report, requiring that the enterprise must provide an independent audit report for the General Department of Taxation (GDT) no later than the end of June of the following year.	GDT	Solved
60	3.6.2. Provide temporary suspension of prepayment tax until the end of 2025 for QIP that produce products including Garment Logos, Gloves, Socks, Towels, Pillowcases, Duvet Covers, Bed Sheets, 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 the Prakas No. 002 MEF.PrK.GDT, dated 6 January 2023, of the Ministry of Economy and Finance.	GDT	Solved
61	3.6.3. Amendment to the Prakas No. 217 MEF.PrK, dated 14 March 2022, on Incentives for the Voluntary Correction of Tax Declarations for Receiving Exemption of Administrative Sanctions, with deadline extended to June 2024. After this deadline, requests for rectifying tax declarations will be subject to sanctions 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	Solved
	3.7. Tax Administrative Reform 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:		
	3.7.1. Establish clear and transparent common standards for implementation between tax officials and (other) tax officials, and between tax officials and taxpayers, through the preparation of manuals on standard operating procedures (SOPs) relating to:		
62	3.7.1.A. Tax auditing and tax auditing regulatory procedures for tax officials and taxpayers;	GDT	Solved
63	3.7.1.B. Enterprise surveys and regulatory procedures of enterprise surveys;	GDT	In Progress
64	3.7.1.C. Real Estate Surveys and regulatory procedures for Real Estate Surveys;	GDT	In Progress
65	3.7.1.D. Unused land tax and regulatory procedures for tax officials and taxpayers;	GDT	In Progress
66	3.7.1.E. Property tax and regulatory procedures for tax officials and taxpayers;	GDT	In Progress
67	3.7.1.F. Stamp taxes and regulatory procedures for tax officials and taxpayers;	GDT	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
68	3.7.1.G. Tax on means of transportation and regulatory procedures for tax officials and taxpayers;	GDT	In Progress
69	3.7.1.H. Taxes on real estate fees and regulatory procedures for tax officials and taxpayers;	GDT	In Progress
70	3.7.1.I. Self-declaration tax and regulatory procedures for tax officials and taxpayers.	GDT	In Progress
	3.7.2. Prioritize the preparation of SOPs relating to the auditing as soon as possible, with clarification of:		
71	3.7.2.A. Types, procedures and regulatory procedures of tax auditing and criminal investigations on tax provisions;	GDT	Solved
72	3.7.2.B. Functions and duties of relevant units;	GDT	Solved
73	3.7.2.C. Rights and obligations of taxpayers and tax administration;	GDT	Solved
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	Solved
75	3.7.2.E. Complaint handling mechanism;	GDT	Solved
76	3.7.2.F. Mechanisms of monitoring and evaluation.	GDT	Solved
77	3.7.3. In cases of disagreement with the performance of tax officers, which 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	Solved
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	Solved
4. Trade facilitation under customs authority 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 at less than US\$ 1,000; ...	GDCE	Solved
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	Solved
81	4.2. Exemption of scanning fees for containers that do not pass the scanner.	GDCE	Solved
82	4.3. Continue to work with the private sector to reduce logistics fees by reviewing various service fees and reducing or simplifying customs procedure.	GDCE	In Progress
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	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
84	4.4. To be implemented from 1 January 2024 onwards, rules and procedures for reporting of goods (Cargo Declaration) and customs declaration forms completed electronically before goods arrivals (Pre-Arrival Processing) pursuant to the Prakas No. 788 MEF. PrK. GDCE, dated 27 October 2023, on “the procedures for completing pre-arrival customs declaration form”. This procedure will allow businessperson to send information electronically before the goods arrive at the customs office so that the goods can be cleared quickly when they arrive, without having a long wait.	GDCE	Solved
85	4.5. Classification of goods categories to expedite customs formalities, to be implemented from 1 January 2024 onwards, rules and procedures for completing customs formalities for postal parcels/packages, express postal parcels/packages, and cross-borders e-commerce goods.	GDCE	Solved
	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	Solved
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	Solved
88	4.6.3. Printing of customs clearance certificates and certificates of rule of origin in paper can be made in the form of a request of the owner or representative of the goods.	GDCE	Solved
	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	Solved
90	4.7.2. Prepare relevant legal and regulatory documents to allow the use of electronic attachments as official documents.	GDCE	Solved
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	Solved
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	Solved
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 export-import documents.	GDCE	Solved
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%.	GDCE	Solved
95	4.9.1. Reducing the use of scanners for inspections to less than 10%.	GDCE	Solved
96	4.10. Continue to promote the training of customs brokers.	GDCE	Solved
97	4.10.1 Promote the issuance of the licenses to Customs Brokers.	GDCE	Solved

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
98	4.11. Authorizing the provision of overtime services of customs officers at night (for night shift) at dry ports to expedite the export process.	GDCE	Solved
99	4.11.1. Setting a reasonable hourly wage for the night shift customs officers.	GDCE	Solved
100	4.12. Continue to promote the implementation of the Authorized Economic Operator (AEO).	GDCE	Solved
101	4.12.1. Continue to improve behavioral incentives for Best Traders.	GDCE	Solved
102	4.13. Strengthen 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 strengthened) through the following measures:	GDCE	In Progress
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 into the Kingdom of Cambodia;	GDCE	In Progress
104	4.13.2. In collaboration with relevant ministries and institutions, determine border checkpoints that allow the import of frozen pork, chicken, eggs and fish with the aim to facilitate the control of illegal imports in various forms.	GDCE	Solved
105	4.13.3. Make 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 fish to ensure quality inspection and protection of the health of the people in accordance with the provisions of the legal regulations in force.	GDCE	Solved
106	4.13.4. In collaboration with the Ministry of Agriculture, Forestry and Fisheries (MAFF), use the National Single Window system to facilitate and expedite the process for the application for permits.	GDCE	Solved
107	4.14. Make 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	Solved
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 a 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
6. Rehabilitation and promoting the development of tourism sector			
	6.1. Implement a special program called Visit Siem Reap 2024 to boost the recovery of the tourism sector in Siem Reap province through the following measures:		

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
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	Solved
110	6.1.2. Entrust the Tourism Council, under the leadership of the Ministry of Tourism (MoT), with the responsibility to prepare and launch specific action plans to implement the special program of the Visit Siem Reap 2024 before year-end 2023. This action plan is to solve the challenges of the whole value chain for the tourism sector of Siem Reap that includes advertisement, connecting flights between major tourist destinations, re-arranging and providing services for tourists on arrival, on their stay and on their departure, the need of investments in infrastructure, additional improvement in infrastructure and aesthetics along the way from new Siem Reap airport to Siem Reap municipality, ticket fees for entering tourism sites, and operational fees in the aviation sector, and so forth.	MoT	Solved
111	6.1.2.1. Overall, this plan must be attractive and a catalyst to boost the 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	Solved
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 that private sector is facing 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) the 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 on travel packages to Cambodia, (l) promotion with creativity, etc.	MoT	In Progress
	6.2. Promoting the special program of Visit Siem Reap 2024 through the following additional measures:		
	No.1. Hospitality issues at the border gate		
	6.2.1. Entrust His Excellency Aphi Santi Bandit Sar Sokha , Deputy Prime Minister, Minister of Interior, and 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;	MoI	Solved
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;	MoI	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
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.	MoI	In Progress
116	No.2. Expansion of border pass (card) 6.2.2. Entrust His Excellency Aphi Santi Bandit Sar Sokha , Deputy Prime Minister, Minister of Interior, and 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.	MoI&MoFAIC	In Progress
117	No.3. Financing tour operators in Siem Reap province 6.2.3. Entrust Her Excellency Chea Serey , Governor of the 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	Solved
118	6.2.4. Entrust the 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 to receive financing in an appropriate amount corresponding to the type of their businesses.	MEF	In Progress
	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	Solved
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 their 2023 income declaration no later than the end of March 2024. Prepayment tax that has already been paid will be credited for reimbursement with the income tax for the year 2024;	GDT	Solved
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	Solved
122	6.2.5.D. Not to conduct audits for tourism businesses including hotels, guesthouses, restaurants, and travel agencies/companies during the period 2020 to 2022 in Phnom Penh, Sihanoukville, Kep and Kampot provinces.	GDT	Solved
123	6.2.5.E. Not to conduct audits for tourism businesses, including hotels, guesthouses, restaurants and travel agencies/companies in Siem Reap province during the period 2020 to 2023.	GDT	Solved

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
124	No.5. Exemption of Transitional Fines for Expired Licenses of Tour Guides and Interpreters 6.2.6. 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	Solved
125	No.6. Direct flight connection from popular tourist destinations to Siem Reap 6.2.7. 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	In Progress
	6.3. Continue addressing other ongoing challenges in the tourism sector with the following mechanisms		
126	No.1. Visa issues 6.3.1. Entrust all relevant ministries and institutions to make efforts to improve and streamline procedures and improve public services so that tourists who come to Cambodia are warm and happy before their arrival time, during their arrival, during their stay, and when they depart from Cambodia.	MoT	In Progress
127	No.2. Cambodia's reputation 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
128	6.3.3. Entrust His Excellency Kouch Chamroeun , Governor of Preah Sihanouk province, to put more effort into strengthening security and order.	SHV Admin	In Progress
	No.3. Challenges and suggestions that need to be addressed in the medium term 6.3.4. Entrust His Excellency Sok Soken , Minister of Tourism, to collaborate with all relevant ministries and institutions to study the possibility of the following:		
129	6.3.4.1. Establishment of green belts in major tourist areas to boost farmers' supplies of vegetables and meat to tourism businesses.	MoT	In Progress
130	6.3.4.2. Development of Phnom Kulen as a nature tourism destination.	MoT	In Progress
7. Agricultural and agro-industrial development			
	Entrust His Excellency Dith Tina , Minister of Agriculture, Forestry, and Fisheries, as follows.		
131	7.1. To effectively and responsibly implement the three priority programs as follows: 7.1.1. "Introduction of coordination mechanisms and financing programs to boost production, seeking markets and stabilizing key agricultural commodity prices within an appropriate level;"	MAFF	Solved

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
132	7.1.2. “Deployment of technical officers of agriculture to all Communes-Sangkats of the country where agricultural activities are active to promote agricultural productivity and to help farmers’ families to improve their agricultural products.”	MAFF	In Progress
133	7.1.3. “Organizing agricultural communities.”	MAFF	Solved
134	7.2. Promote the production of pure and good quality seeds, both paddy rice and vegetables,	MAFF	Solved
135	7.2.1. Encourage private sector investment in research, development and production of seeds to extensively supply farmers;	MAFF	In Progress
136	7.3. Expedite the preparation of the Law on Contract Farming of agricultural production to enhance confidence between farmers and buyers/buying companies;	MAFF	In Progress
137	7.4. Collaborate with relevant ministries and institutions to implement the measures approved in the Letter of the Committee on Economic and Financial Policy Committee No. 11033 MEF.CEFP on the Outcome Report of the Meeting on the Status of Rice and Cashew Exports in Cambodia.	MAFF	In Progress
8. Banking and Finance Sector			
	Entrust Her Excellency Chea Serey , Governor of the 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	Solved
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	Solved
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	Solved
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 request a consultation with the National Bank of Cambodia to consider further favorable measures on case-by-case basis.	NBC	Solved
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:		

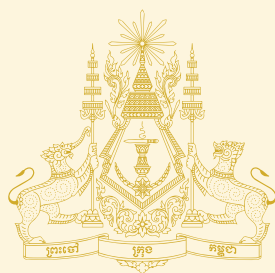
No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
142	9.1.1. Collaborate with all stakeholders to comply with the content of the Inter-Ministerial Prakas No. 614 MEF.PrK dated 22 June 2017 on the “Procedures for Application for Export of Mineral Products,” that every export transaction must be certified (with an export certificate);	MEF&MME	Solved
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&MME	Solved
144	9.1.1.2. Customs officials must carry out inspections of exported goods of not more than 5% of the total export volume at a time and expedite the inspection process as soon as possible. In the case 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&MME	Solved
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&MME	Solved
146	9.1.1.4. In addition, drastic measures must be taken to prevent all illegal exports of mineral products.	MEF&MME	Solved
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&MME	Solved
	9.1.3. Make adjustment to reduce the 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&MME	Solved
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&MME	Solved
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&MME	Solved
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 three working days from the date of receipt of the correct and sufficient application forms.	MEF&MME	Solved
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&MME	In Progress
153	9.1.6. Set up a hotline for receiving and resolving requests from quarry (cut-stones or rocks) businesspeople.	MEF&MME	Solved
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 the Ministry of Mines and Energy shall co-chair an	MEF&MME	In Progress

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	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.		
	9.2. Energy Sector		
155	9.2.1. Entrust His Excellency Prang Chulsa , General Director of 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 boost production and increase employment.	MME	Solved
156	9.2.2. Entrust His Excellency Yim Viseth , 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	Solved
	10. Construction and Real Estate Sector		
	10.1. Entrust H.E. Akka Bandit Sapheacha Aun Pornmoniroth , Deputy Prime Minister, and 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:		
157	10.1.1. Continue to postpone the implementation of the package tax payment in stages until the end of 2024 for housing estate development (Boreys) 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 (Boreys) 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 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;	MEF	In Progress
158	10.1.2. Increase the period of package tax payment from 12 months to 18 months for housing estate developers/development companies (Boreys) who pay taxes of less than US\$ 1 million;	MEF	In Progress
159	10.1.2.1. Increase the period of package tax payments from 24 months to 36 months for housing estate developers who pay taxes of more than US\$ 1 million;	MEF	In Progress
160	10.1.3. New housing estate developers/development companies (Boreys) 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	In Progress
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	In Progress

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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	In Progress
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 (Boreys) in accordance with Prakas No.T7.017.344.PrK, dated 1 December 2017, on the credit risk grading and impairment provisioning;	MEF	In Progress
164	10.1.7.Exempt from various penalties for housing estate development projects (Boreys), but the development company is required to fulfill its obligations in accordance with Prakas No. 089 MEF on “Real Estate Development Business Management”;	MEF	In Progress
165	10.1.8. Postpone the implementation - until the end of 2023 - of 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	In Progress
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	Solved
167	10.2.1.Improve the effectiveness of the two inter-ministerial working groups: 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, analyzing and developing policies to ensure sustainable development of the Construction and Real Estate sector.	MEF	In Progress
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., low-income people who buy a house for less than US\$ 70,000 will be exempt from stamp duty, and 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	Solved
169	10.4. Entrust all relevant ministries-institutions to promote the granting to foreigners of 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 relating to 10.4.1 - 10.4.4 below:	MLMUPC	In Progress

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170	10.4.1. Entrust all relevant ministries-institutions to promote the granting to foreigners of the right to buy and own real estate through four mechanisms: Preparation of a 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	In Progress
171	10.4.2. Entrust all relevant ministries-institutions to promote the granting to foreigners of the right to buy and own real estate through four mechanisms to be proposed by the Ministry of Interior;	MLMUPC	In Progress
172	10.4.3. Financial sources that foreigners obtain to purchase properties must not involve (and must avoid) money laundering;	MLMUPC	In Progress
173	10.4.4. Other legal standards and requirements for implementing and managing the above mechanisms.	MLMUPC	In Progress
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	In Progress
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	In Progress
	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 take into consideration some major issues raised by the private sector, including:		
176	11.3.A. Human resource development and vocational training;	MEF	In Progress
177	11.3.B. Promoting the development of micro, small and medium enterprises;	MEF	In Progress
178	11.3.C. Increasing the attractiveness for foreign direct investment (FDI);	MEF	In Progress
179	11.3.D. Developing infrastructure to enhance competitiveness;	MEF	In Progress
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
181	11.3.F. Promoting the development of the agriculture and tourism sectors;	MEF	In Progress
182	11.3.G. Promoting the development of new industries such as the automotive and electronics sectors;	MEF	In Progress

No.	Resolute Reform Measures Introduced at the 19 th Government-Private Sector Forum	Responsible Ministry/ Institution	Status
183	11.3.H. Trade facilitation, especially the promotion of the use of information technology systems to completely reduce the use of export-import documents in solid (paper) form within four years;	MEF	In Progress
184	11.3.I. Developing 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 issues, including the development of existing rail transport to be efficient and with reasonable prices;	MEF	In Progress
185	11.3.J. Promoting/enhancing the business and investment climate to become more competitive, etc.	MEF	In Progress
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 the establishment of the new working group on Digital Economy and Society and Telecommunications (Group “O”).	CDC	Solved
187	11.4.1 Monitor meetings of the 16 working groups to hear and address the challenges for the private sector.	CDC	In Progress
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 Government-Private Sector Forums (G-PSF) at least twice in each mandate of the Royal Government.	CDC	In Progress



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