

The Andersen logo features a stylized white wing above the word "ANDERSEN" in a white, serif, all-caps font. The background of the entire page is a satellite-style image of Earth at night, showing city lights and a red diagonal stripe at the bottom.

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# CAMBODIA

**Legal and Tax Digest**

**February 2025**

## Employment

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*Instruction No. 015/25 dated February 7, 2025 issued by the Ministry of Labor and Vocational Training on “**Special Protection for Pregnant Female Employees**”*

This instruction aims to enhance working conditions for pregnant female employees, and safeguard their rights and well-being at the workplace both during and after pregnancy.

With regard to pregnant female employees, employers are:

- Prohibited from engaging in discrimination in relation to job opportunities, contract renewals, increases in wages and working benefits.
- Required to provide the wages the employee is entitled to before and during maternity leave.
- Prohibited from suspending the employment contract of the employee for a period of nine months following maternity leave, except where the suspension affects an entire department or all employees.
- Encouraged to automatically renew the employment contract of a female employee who is pregnant or is within one year of giving birth.
- Prohibited from terminating the employment contract of a female employee who is pregnant or is within one year of giving birth, except in cases of serious misconduct.
- Required to obtain the labor inspector’s prior review and approval before terminating the employment contract of female employee who is pregnant or is within one year of giving birth.

Employers that fail to comply with the above will liable under the applicable labor law and regulations.

## Commerce

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*Notification No. 047 dated February 18, 2025 issued by the Ministry of Information on “**Use of the National Domain Name .kh**”*

Sub-Decree No. 287 dated December 31, 2021 on the Management and Use of National Domain Names on the Internet requires that all legal entities registered in Cambodia to use the Cambodian domain name “.kh”. However, the Ministry of Information has found that there are still online businesses in the information and audiovisual sector using foreign domain names.

In order to establish an official online identity, enhance brand credibility, and improve searchability, the Ministry of Information has issued this notification to require that businesses to take the following actions:

- **New businesses:** All new online media businesses must register and use the Cambodian domain name ending with “.kh”.
- **Existing businesses using foreign domain names:** These businesses must transition to a Cambodian domain name ending with “.kh” by the end of 2025.

- **Businesses that have a website permit but operate primarily on social media:** These businesses must review and transition to a Cambodian domain name ending with “.kh” by the end of March 2025. Failure to do so will result in action being taken by the Ministry of Information.

Domain name registration can be completed through the National Domain Registration Service website at <https://www.domain.gov.kh/>.

## Associations and NGOs

*Notification No. 571 dated February 19, 2025 issued by the Ministry of Interior (“MOI”) on the “Fulfillment of Obligations Prescribed in the Law on Associations and Non-Profit Organizations”*

This is the fourth notification issued by the MOI to urge associations and non-governmental organizations (“NGOs”) to comply with the following obligations as set out in the Law on Associations and Non-Profit Organizations:

- Notify the MOI and the Ministry of Economy and Finance (“MEF”) in writing of the details of their bank accounts used for their operations in Cambodia within 30 days of the date of registration. Already registered associations and NGOs who have not yet complied with this requirement have until the end of May 2025 to provide this information to the MOI and the MEF.
- For NGOs only, submit an annual summary report of work activities and an annual financial report to the MOI and the MEF no later than the end of February 2025. However, NGOs that receive financial support from donors must send the above reports with a copy of all the original documents sent to the donor within 30 days from the date of submission to the donor. Additionally, they must submit one copy of the project proposal, work plan, and financial agreement approved by the donor within 30 days from the date of approval. This report must be kept at the organization’s head office for a minimum of 5 years.
- Notify the MOI within 15 days from the date of any of the following changes, with all relevant updated documents attached: statute amendments, changes in headquarters, changes in leadership positions (such as the chairperson or executive director), or modifications to bank information.

Additionally, associations and NGOs are not permitted to engage in any activity that:

- Contradicts the statutes registered with the MOI, existing laws, or the regulations in force.
- Is aimed at generating profit for personal interest or to share financial gains.
- May pose a threat to national security, the public order, the unity, culture, tradition, or social customs of Cambodia.