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CAMBODIA

Legal and Tax Digest

October 2025

Product Licensing

Notification No. 3875 dated October 27, 2025 issued by the Ministry of Industry, Science, Technology, and Innovation (“MISTI”) on “Incentives for Applying for a Product Registration License”

Under this notification, the MISTI introduces new incentives designed to simplify the application process for product registration licenses and encourage more applicants such as producers, importers, and business operators. The incentive period runs from October 27, 2025 to December 31, 2026.

The incentives include streamlined documentation requirements and discounted public service fees for submissions. The key updates are outlined below.

A. Required documents for domestically manufactured products

Applicants for locally produced goods must submit the following:

- Valid patent tax certificate
- Factory, enterprise, or handicraft operation certificates (requirement only for first-time domestic applicants)
- Product label sample that is compliant with CS001-2000
- Product analysis certificate issued no more than six months from the application date

B. Required documents for imported products

Applicants for imported goods must provide:

- Valid patent tax certificate
- Product label sample that is compliant with CS001-2000
- Product certification or product analysis certificate issued no more than six months from the application date
- Exclusive import and distribution rights or quality assurance letter

C. Public service fee incentives

The standard public service fee for a product registration license application is KHR200,000 per product. Under the new incentive program, the following discounts apply for a package of submissions:

- **10% discount** for applications covering **5 to 19 products**
- **15% discount** for applications covering **20 to 49 products**
- **20% discount** for applications covering **50 or more products**

D. Exemptions

Certain products are exempt from additional licensing requirements:

- Products that have already obtained a Certificate of Conformity (“CS”) are not required to apply for a product registration license.

- Products that have already received either a CS or a product registration license are not required to apply for a Cambodian quality product mark.

E. Additional facilitation

Applicants may independently submit product samples for testing at any accredited laboratory, providing greater flexibility and convenience in the application process.

Taxation

*Circular No. 014 dated October 14, 2025 issued by the Ministry of Economy and Finance on “**Tax on Salary Declaration for Pregnant Female Workers Receiving Advance Salary Before Maternity Leave**”*

This circular was issued pursuant to Prakas No. 575 dated September 19, 2024 on Tax on Salary (“**TOS**”) and Instruction No. 015/25 dated February 7, 2025 on Special Protection for Pregnant Female Workers to strengthen protections and ensure proper tax compliance for pregnant workers.

The circular sets out the following requirements:

- **Salary earned during employment (before maternity leave):** For salaries paid to pregnant female workers during their active employment period, entities must record and declare TOS in the month the salary is paid, but excluding any portion of the salary relating to maternity leave, even if the total salary is paid before the leave begins.
- **Salary for the maternity leave period (paid in advance):** Under the Labor Law, maternity leave salary must be paid in full in the month before maternity leave begins. Entities should not declare TOS on the entire lump-sum maternity leave payment in the month it is paid. Instead, they should record and declare the TOS on a monthly basis, calculated according to the salary that corresponds to each month of the maternity leave period. This ensures that the maternity leave salary is taxed as if it were paid monthly, rather than as a single taxable amount.

*Notification No. 34236 dated October 30, 2025, issued by the General Department of Taxation on the “**Delay in Implementation of Capital Gains Tax**”*

This notice announces the postponement until 1 January 2026 of the implementation of Prakas No. 496 dated July 18, 2025 on Capital Gains Tax for the following six categories of assets:

- Leases
- Investment properties
- Business reputation (goodwill)
- Intellectual property
- Foreign currencies
- Immovable property

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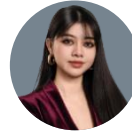
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