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CAMBODIA

Legal and Tax Digest

August 2026

Telecommunications

Notification No. 7710 dated August 21, 2026 issued by the Telecommunications Regulator of Cambodia ("TRC") on "Prevention of Fraudulent Schemes Involving the Advertisement and Provision of Purported Social Media Account and Page Protection Services in Exchange for Payment"

The TRC has issued a warning to the public regarding individuals or service providers offering paid account protection or page protection services on social media.

These service providers claim that they can guarantee that a user's social media account or page will not be disabled, suspended, deleted, or otherwise lost, in exchange for a fee. Some further claim to have direct connections with the platform companies or access to special technical tools to appear more credible.

Below are the key highlights.

The TRC's Position

The TRC has clarified that:

- Any representation guaranteeing the protection of an account or page for a fee constitutes the dissemination of false information, which could satisfy the elements of criminal fraud and give rise to liability under applicable Cambodian law.
- Such schemes are typically designed to induce fear in users, leading them to pay money or disclose sensitive information (e.g., phone numbers, email addresses, passwords, OTP codes, or page administration rights).
- The resulting harm may include permanent loss of account/page control, unrecoverable financial loss, theft of personal or financial data, and further downstream fraud perpetrated against the victim's contacts using the compromised account.

The TRC's Recommendation

To reduce these risks, the TRC recommends that users:

- Never disclose passwords or OTP codes to third parties.
- Never pay for guaranteed account/page protection or restoration services.
- Avoid granting admin/editor rights to unfamiliar persons.
- Avoid clicking suspicious links or installing applications from unverified sources.
- Enable two-factor authentication and clearly designate authorized page administrators.

The TRC reiterated that the use of social media accounts and pages in Cambodia must comply with applicable Cambodian laws and the terms of use and community standards of the relevant platform company, which constitute a binding agreement between the user and that platform.

Reporting Channel

Suspected fraudulent activity may be reported to the TRC via hotline (6789), email, or the TRC's official Facebook page. All reports will be treated confidentially.

Investment

Instruction No. 1555/26 dated August 27, 2026 issued by the Council for the Development of Cambodia (“CDC”) on “the Implementation of Actual Investment Capital in an Amount Equal to or Exceeding the Minimum Capital for Qualified Investment Projects (“QIPs”) in the Manufacturing Sector”

This instruction, which entered into effect on August 27, 2026, requires investors in the manufacturing sector to implement actual investment capital equal to or above the minimum threshold set out in the Negative List of Sub-Decree No. 139 dated June 26, 2023 on the Implementation of Cambodia’s Law on Investment, within three years.

Implementation timeline

- **Newly registered QIPs** (registered after the guidance takes effect): The three-year period runs from the date of issuance of the registration certificate.
- **Previously registered projects:** The three-year period runs from the date this notification was issued on August 27, 2026.

The CDC clarified that the term “investment capital” refers to the value of the investment, expressed in Cambodian riel or a foreign currency, excluding the value of any land and working capital.

Failure to meet the above investment capital implementation requirement within the three-year period may result in measures being imposed by the CDC, including the possible withdrawal of investment incentives, such as tax breaks and import duty exemptions.

Labor

Notification No. 025/26 dated August 31, 2026 issued by the Ministry of Labor and Vocational Training (“MLVT”) on the “Application for the 2027 Foreign Employee Quota”

This notification, which takes effect immediately, requires all entities intending to employ foreign workers in 2027 to submit their foreign employee quota applications through the Foreign Workers Centralized Management System (“**FWCMS**”) during the period September 1 to November 30, 2026 via <https://fwcms.mlvt.gov.kh>.

For entities established after November 30, 2026, the quota application may be submitted immediately upon commencement of operations.

To facilitate the automatic generation of Cambodian and foreign worker lists, entities are required to link the Labor Centralized Management System with the FWCMS, which will enable the automatic generation of foreign worker records.

Moreover, all foreigners residing or working in Cambodia are required to apply for a work permit through the FWCMS within 90 days from the date of their first entry into Cambodia.

Employers who employ foreign workers but fail to apply for the 2027 quota, as well as foreign workers who fail to obtain a work permit within the prescribed deadline, may be subject to fines and other enforcement measures imposed by labor inspectors in accordance with the applicable laws.

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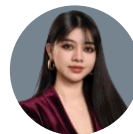
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