



ROYAL GOVERNMENT OF CAMBODIA

**Progress Report on the
IMPLEMENTATION OF RESOLUTE REFORM
MEASURES INTRODUCED AT THE 19TH
GOVERNMENT-PRIVATE SECTOR FORUM
Second Semester 2025**

*"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 Session on 22 May 2026**



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Preface

Nation-building and national development are the primary missions of the Royal Government of Cambodia (RGC), requiring the indispensable participation of all stakeholders, particularly the private sector, which all successive mandates of the Royal Government have consistently regarded as a key partner and the engine of national economic growth. On this basis, the RGC of the 7th legislature of the National Assembly has introduced and is actively implementing the **Pentagonal Strategy – Phase I**, which serves as a robust roadmap for five-year development, as well as paving the way for the next 25 years, with the goal of leading Cambodia towards realizing its vision of becoming a high-income country by 2050.

To achieve this ambition, the RGC has introduced a wide range of measures, among which the promotion and development of the private sector, as set out in “**Pentagon 3 of the Pentagonal Strategy – Phase I: Private Sector Development and Employment**”, has become a key priority that the RGC has placed strong emphasis on strengthening the **Government-Private Sector Forum (G-PSF)** mechanism. This priority has a strategic objective of improving the business and investment climate in Cambodia, aiming at enhancing confidence and predictability, which are essential foundations for enabling the private sector to become more competitive and to continue playing an active role in national economic development, in line with the evolving global economic trends.

In the context of strengthening the G-PSF mechanism, enhancing the effectiveness of monitoring and evaluation is an indispensable priority. In this regard, at the 19th G-PSF held on 13 November 2023, the Forum not only introduced resolute, targeted, and realistic measures, but also assigned the Council for the Development of Cambodia to monitor, review, and evaluate progress in the implementation of those measures and to report to the RGC on a semester basis. Moreover, the 19th G-PSF instructed all sectoral working groups to convene regular meetings to address issues and recommendations raised by the private sector, without having to wait until G-PSF plenary session. As of the second semester of 2025, among the total of 179 measures introduced at the 19th G-PSF, 169 measures, equivalent to 94.4%, have been fully resolved, while the remaining 10 measures, equivalent to 5.6%, are in progress of implementation.

Through this progress, I would like to express my sincere appreciation and high commendation to **H.E. Mr. Sun Chanthol**, Deputy Prime Minister, First Vice-Chairman of the Council for the Development of Cambodia, and Chairman of the Coordinating Committee for the G-PSF Mechanism; **Neak Oknha Kith Meng**, President of the Cambodia Chamber of Commerce and Chairman of the Private Sector Working Groups Coordinating Committee for the G-PSF Mechanism; as well as the relevant ministries and institutions, for their strong sense of responsibility in leading and actively cooperating to address the private sector issues, and for preparing this Progress Report for the Second Semester of 2025.

The dialogue partnership and cooperation between the public and private sectors to date have been welcomed and highly appreciated by all stakeholders, particularly the business and investors community. Specifically, through the operation of the 16 sectoral working groups

under the G-PSF mechanism, as of the second semester of 2025, a total of 198 issues and recommendations were raised by the private sector for the discussion with the relevant government counterparts. While 174 of these issues were fully resolved, the remaining 24 issues are still in resolution progress, the overall outcome clearly demonstrates the effectiveness of the G-PSF mechanism, which has operated based on genuine mutual understanding.

On behalf of the RGC, I would like to encourage all relevant stakeholders to continue strengthening the cooperation and partnership mechanism to make it even more dynamic and vibrant, by adopting a proactive approach and open dialogue, to transform the achievements of reform into concrete opportunities for national socio-economic development on the path towards achieving “**Cambodia Vision 2050.**”

Phnom Penh, 10 April 2026

Prime Minister

(Signed and stamped)

Samdech Moha Borvor Thipadei HUN MANET

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EXECUTIVE SUMMARY

- 1- The 19th Government-Private Sector Forum (G-PSF), held on November 13, 2023, under the chairmanship of **Samdech Moha Borvor Thipadei HUN MANET, Prime Minister of the Kingdom of Cambodia**, set out 11 major packages of resolute reform measures, including: (1) Adjusting the business and investment environment, (2) Easing the compliance burden, (3) Facilitating businesses under the jurisdiction of tax authority, (4) Trade facilitation under the jurisdiction of customs authority, (5) Improving transportation and infrastructure, (6) Restoration and promotion of tourism development, (7) Development of agriculture and agro-industry, (8) Banking and financial sector, (9) Mining and energy sector, (10) Construction and real estate sector, and (11) Other issues.
- 2- Following the entrustment by the Royal Government, the Council for the Development of Cambodia (CDC) has continued to regularly monitor the implementation of the resolute reform measures and the resolution of issues for the private sector, having prepared three progress reports that were approved by the Council of Ministers in its plenary session and disseminated to the private sector and the public. This progress report for the second semester of 2025 is the fourth report, and its scope covers the progress of implementing the resolute reform measures introduced at the 19th G-PSF and the progress in resolving challenges raised by the private sector in Working Group meetings remaining from 2024, as well as new challenges in the second semester of 2025.
- 3- The progress for the second semester of 2025 on the implementation of the 179 total resolute reform measures from the 19th G-PSF is as follows:
 - a. **Overall Progress:** 169 measures have been fully implemented, equivalent to 94.4%, an increase of 3 measures compared to the implementation in the first semester of 2025, while 10 measures, equivalent to 5.6%, are in progress. Among these, all measures in progress have achieved notable progress.
 - b. **Progress by Ministry/Institution:** Ministries and institutions with new progress in implementing measures that have fully implemented measures include the Ministry of Economy and Finance with 2 measures (totaling 37, equivalent to 90.2%) and the Ministry of Interior with 1 measure (totaling 5, equivalent to 100%). Meanwhile, the Ministry of Tourism, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Land Management, Urban Planning and Construction, the Council for the Development of Cambodia, and the Ministry of Public Works and Transport are continuing to implement measures, currently situated at Milestone 2.
 - c. **Progress by Measure Group:** The fully implemented measures reside in 2 measure groups: Measure Group 6 with 2 measures (totaling 20, equivalent to 90.9%) and Measure Group 11 with 1 measure (totaling 4, equivalent to 80%).
- 4- As for the resolution of issues in the Working Groups remaining from 2024 and the first semester of 2025, totaling 196 issues, 172 issues, equivalent to 87.8% (an increase of 12 issues), have been resolved, while 24 issues, equivalent to 12.2%, are in progress. During the second semester of 2025, 6 working groups out of the 16 Working Groups —Working Group "B", Working Group "C", Working Group "G", Working Group "I", Working Group "K", and Working Group "L"—have continued to organize meetings and discuss solutions for the private sector. The progress in resolving new issues raised in the second semester of 2025 is as follows:
 - a. **Overall Progress:** A total of 2 newly raised issues have been fully resolved.
 - b. **Progress by Working Group:** The new issues that have been fully resolved were raised in the meetings of 2 Working Groups, namely Working Group "G" (1 issue) and Working Group "I" (1 issue).

As of second semester of 2025, 198 issues were raised in Working Groups following the 19th G-PSF, of which 174, equivalent to 87.9%, have been resolved, and the remaining 24 issues, equivalent to 12.1%, are in progress, aiming to achieve positive solutions for the private sector.

- 5- For future work directions, the G-PSF Coordination Committee (G-PSF CC) will organize a public dissemination workshop for this report, develop a Management Information System (MIS) for the G-PSF mechanism, develop and launch a website for the G-PSF mechanism, complete the drafting and launch the G-PSF Standard Operating Procedures (SOP) for the functioning of the G-PSF mechanism by the first semester of 2026, as well as organize the 20th G-PSF in the near future under the esteemed guidance of **Samdech Moha Borvor Thipadei HUN MANET, Prime Minister of the Kingdom of Cambodia.**

I. INTRODUCTION

The Royal Government of Cambodia has always paid high attention to promoting the role and rights of the private sector and considers the private sector as an engine of national economic growth. In this sense, the Government-Private Sector Forum (G-PSF), which is considered as an open plenary session of the Council of Ministers, was established under the wise and visionary initiative of **Samdech Akka Moha Sena Padei Techo HUN SEN, then Prime Minister and current President of the Senate of the Kingdom of Cambodia**. At the beginning of the 7th mandate of the National Assembly of Cambodia, under the long-term visionary leadership of **Samdech Moha Borvor Thipadei HUN MANET, Prime Minister of the Kingdom of Cambodia**, the 19th G-PSF was held on November 13, 2023, to continue reviewing and resolving the challenges, requests, and concerns of the private sector in Cambodia. The 19th G-PSF set out 11 major packages of resolute reform measures, including:

- 1- Adjusting the business and investment environment
- 2- Easing the compliance burden
- 3- Facilitating businesses under the jurisdiction of tax authority
- 4- Trade facilitation under the jurisdiction of customs authority
- 5- Improving transportation and infrastructure
- 6- Restoration and promotion of tourism development
- 7- Development of agriculture and agro-industry
- 8- Banking and financial sector
- 9- Mining and energy sector
- 10- Construction and real estate sector, and
- 11- Other issues.

To ensure regular progress, effectiveness, and consistency in the implementation of the resolute reform measures as well as in resolving issues for the private sector, the Royal Government has tasked the Council for the Development of Cambodia (CDC) to monitor and evaluate the progress of the implementation of the measures. Following this entrustment, CDC has prepared three progress reports on the implementation of the resolute reform measures introduced at the 19th G-PSF, which have been approved by the Council of Ministers in its plenary session. The first report covered the measures introduced at the 19th G-PSF, while the second and third reports expanded the scope to cover issues raised by the private sector in the 16-Working Group meetings with incorporation of the opinions from the private sector through surveys.

In line with the entrustment, CDC has continued to monitor and evaluate progress by preparing this progress report for the second semester of 2025 to summarize the further progress of implementing the resolute reform measures introduced at the 19th G-PSF and the progress in resolving challenges raised by the private sector in Working Group meetings remaining from the first semester of 2025, as well as new challenges in the second semester of 2025. However, this report does not include results through the survey.¹

Similar to previous report formats, this progress report has the following key structures:

- Executive Summary
- Introduction
- Progress of implementing resolute reform measures introduced at the 19th G-PSF
- Progress in resolving private sector issues following the 19th G-PSF, and
- Conclusion and future work directions.

¹ Please see details in Appendix 1, Methodology.

II. PROGRESS IN IMPLEMENTING RESOLUTE REFORM MEASURES INTRODUCED AT THE 19TH G-PSF

The monitoring of the implementation progress of all 179 measures for the second semester of 2025 is categorized into three levels, like previous semesters: fully implemented (green), in progress (orange), and not yet implemented (red). In this regard, the three milestones established in the second semester of 2024 continue to be monitored to determine the level of progress for each measure in progress, as detailed in Appendix 1 (Methodology). The detailed progress of the resolute reform measures currently being implemented is in Appendix 2.

a. Overall Progress

Figure 1: Overall progress of implementation of measures in the First Semester of 2025

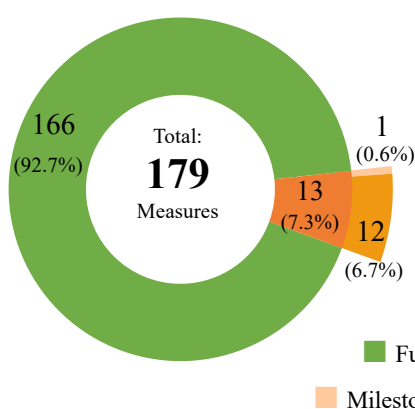


Figure 2: Overall progress of implementation of measures in the Second Semester of 2025

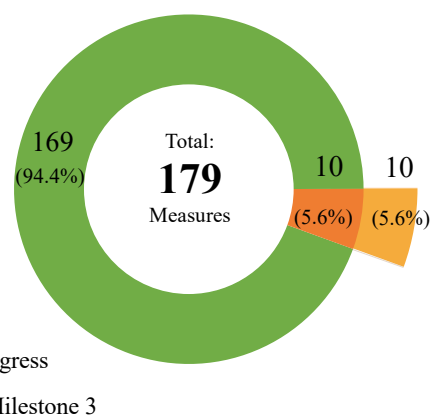


Figure 1 shows the overall progress of measure implementation in the first semester of 2025, which was reported to the plenary session of the Council of Ministers on 24 October 2025.

Figure 2 shows the overall progress of measure implementation in the second semester of 2025. The measures that have been fully implemented number 169, equivalent to 94.4%, an increase of 3 measures or 1.7 percentage points compared to the implementation in the first semester. 10 measures, equivalent to 5.6%, are in progress (situated at Milestone 2), a decrease of 3 measures compared to the first semester.

The 10 measures currently in progress, those that have not yet been fully implemented, have not stalled; they have achieved notable progress and have advanced to Milestone 2. These measures are detailed as follows:

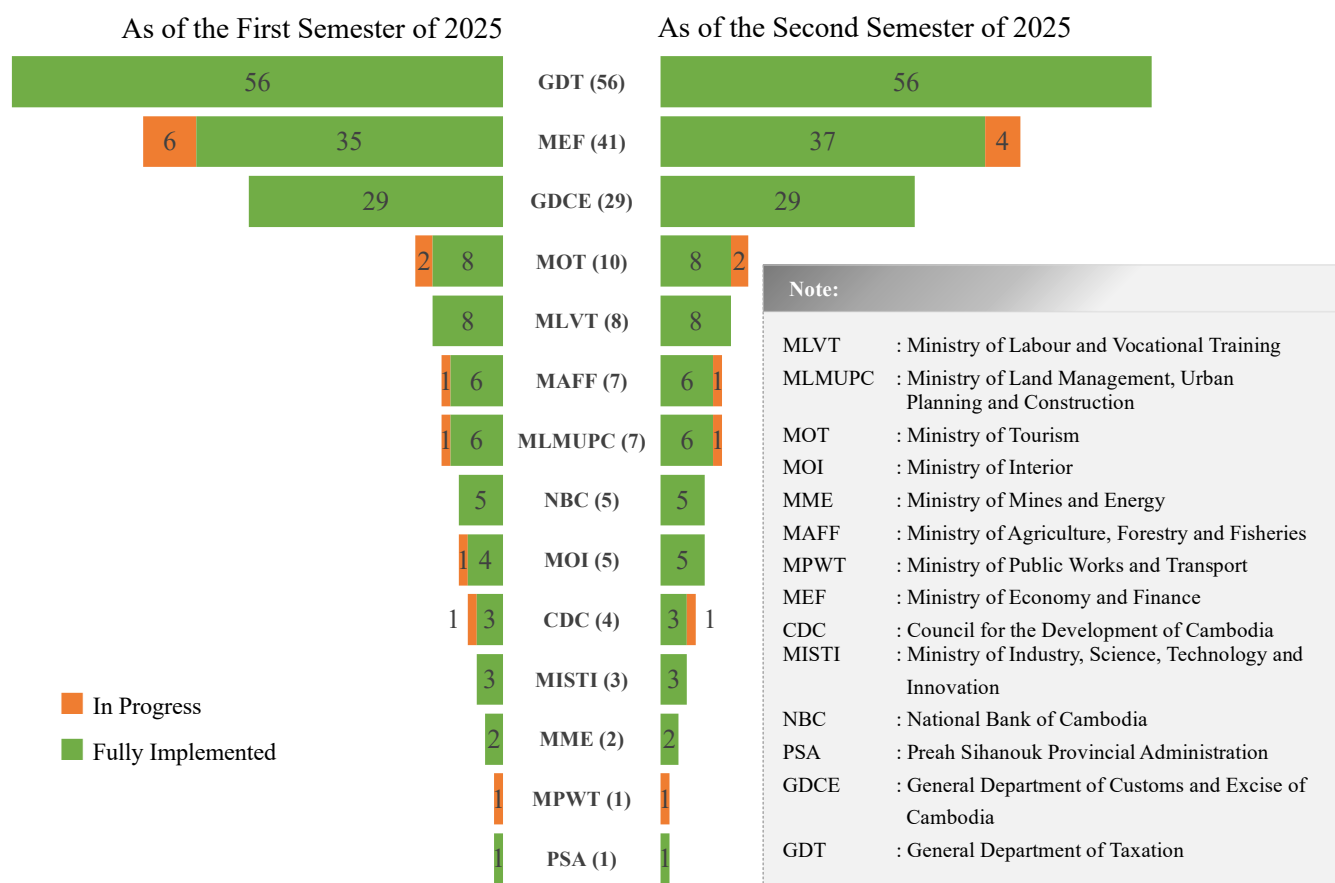
- 1- The Ministry of Economy and Finance (MEF) is responsible for leading the amendment of the Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing: Progress update, the Sub-Decree has been submitted through the mechanisms of the Office of the Council of Ministers, including an inter-ministerial meeting on 7 February 2025. In accordance with the result of this meeting, the Accounting and Auditing Regulator (ACAR) and the Ministry of Justice will discuss and provide feedback on the penalty section.
- 2- MEF is responsible for leading the amendment of the Prakas on the Obligation to Submit Financial Reports for Independent Audit: Progress update, the Prakas has successfully passed through meetings and mechanisms but is pending until the Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing enters into force.
- 3- MEF is responsible for promoting the preparation of the Accounting and Auditing Glossary and the translation of Accounting and Auditing Standards into Khmer: Progress update, the Glossary was published and officially launched during the National Accounting Forum 2025 on 4 September 2025.

Currently, the Ministry has established a technical working group to prepare and translate the accounting standards, auditing standards, and related standards into Khmer, and is preparing for translation in 2026.

- 4- Entrust **H.E. Akka Pundit Sopheacha Aun Pornmoniroth**, Deputy Prime Minister, Minister of Economy and Finance, and Chairman of the Economic and Financial Policy Committee, to coordinate and lead all relevant ministries and institutions to review all permits and licenses in each sector. Starting with the tourism sector and the micro, small, and medium enterprise sector, the goal is to eliminate or merge overlapping permits and licenses, and to adjust the procedures and service fees for each permit and license to be clear, ensuring that no procedure causes unnecessary difficulties for the public: Progress update, the Strategy for the Development of Electronic Services for Business 2025-2028 has been implemented, and an action plan to execute this strategy is being prepared. Currently, the MEF is working with relevant ministries and institutions such as MISTI, MOT, MAFF, and the Ministry of Education, Youth and Sport to digitize business-related services, along with reviewing and adjusting their procedures and service fees.
- 5- Entrust **H.E. Mr. Peng Ponea**, Minister of Public Works and Transport (MPWT), to amend relevant laws and legal instruments and to conduct a comprehensive technical study to determine the types of vehicles and roads that can be used to increase the weight limit for freight trucks from 40 tons to 45 tons: Progress update, the draft law amending the 2014 Law on Roads has been submitted through the plenary session of the Council of Ministers, with 6 articles amended. MPWT also held discussions with the Ministry of Justice to jointly review articles related to penalty provisions. Currently, this draft law is undergoing procedures for review and approval by the Office of the Council of Ministers before being sent to the National Assembly for approval.
- 6- Ministry of Tourism (MOT) is responsible for creating green belts in major tourist areas to promote the supply of vegetables and meat by farmers to tourism businesses: Progress update, MOT has established a working group to study and promote the implementation of measures to create green belts, and is currently preparing a Memorandum of Understanding between MOT and MAFF.
- 7- MOT is responsible for the development of Phnom Kulen as an eco-tourism destination: Progress update, the MOT has established a working group to study and promote this development and has prepared an action plan for support. Currently, the Ministry is preparing a Memorandum of Understanding between MOT and Ministry of Environment.
- 8- Ministry of Agriculture, Forestry and Fisheries (MAFF) is responsible for accelerating the drafting of the Law on Agricultural Production Contract to increase trust between farmers and purchasing companies: Progress update, MAFF is preparing the aforementioned draft law and plans to explore the possibility of organizing consultative workshops with relevant stakeholders on general aspects, including legal aspects and the Royal Government's mechanisms for support and coordination.
- 9- Ministry of Land Management, Urban Planning and Construction (MLMUPC) is responsible for participating with the Ministry of Interior in setting specific criteria for granting visas to foreigners entitled to implement through the four mechanisms [(1) through Cambodian representatives, (2) through trust companies, (3) investment in special tourist zones, and (4) the long-term lease right mechanism], which will be proposed by the Ministry of Interior. Progress update, representatives of the MLMUPC participated in drafting the Sub-Decree on "Formalities and Procedures for Permitting Non-Immigrant Foreigners to Enter, Exit, Transit, and Stay in the Kingdom of Cambodia," led by the Ministry of Interior. Currently, the Ministry of Interior has already submitted this draft Sub-Decree to the Office of the Council of Ministers, but it has not yet approved.
- 10- Entrust **H.E. Mr. Sun Chanthol**, Deputy Prime Minister and First Vice Chairman of the CDC, to organize the G-PSF at least twice in each term of the Royal Government: Progress update, the G-PSF CC has been regularly preparing semesterly progress reports for the Royal Government, gathering requests and issues from the private sector through the 16 working groups, and updating the composition of each Working Group in preparation for organizing the 20th G-PSF in the near future.

b. Progress by Ministry/Institution

Figure 3: Progress by Responsible Ministries and Institution in the First Semster of 2025 and the Second Semester of 2025



For this second semester of 2025, ministries that have achieved new progress include the Ministry of Economy and Finance with 2 measures (totaling 37, equivalent to 90.2%) and the Ministry of Interior with 1 measure (totaling 5, equivalent to 100%), as detailed in Appendix 2. Meanwhile, the Ministry of Tourism, the Ministry of Agriculture, Forestry and Fisheries, the Ministry of Land Management, Urban Planning and Construction, the Council for the Development of Cambodia, and the Ministry of Public Works and Transport are continuing to implement measures, currently situated at Milestone 2.

c. Progress by Measure Group

Figure 4: Progress by Measure Group in the First Semester of 2025 and the Second Semester of 2025

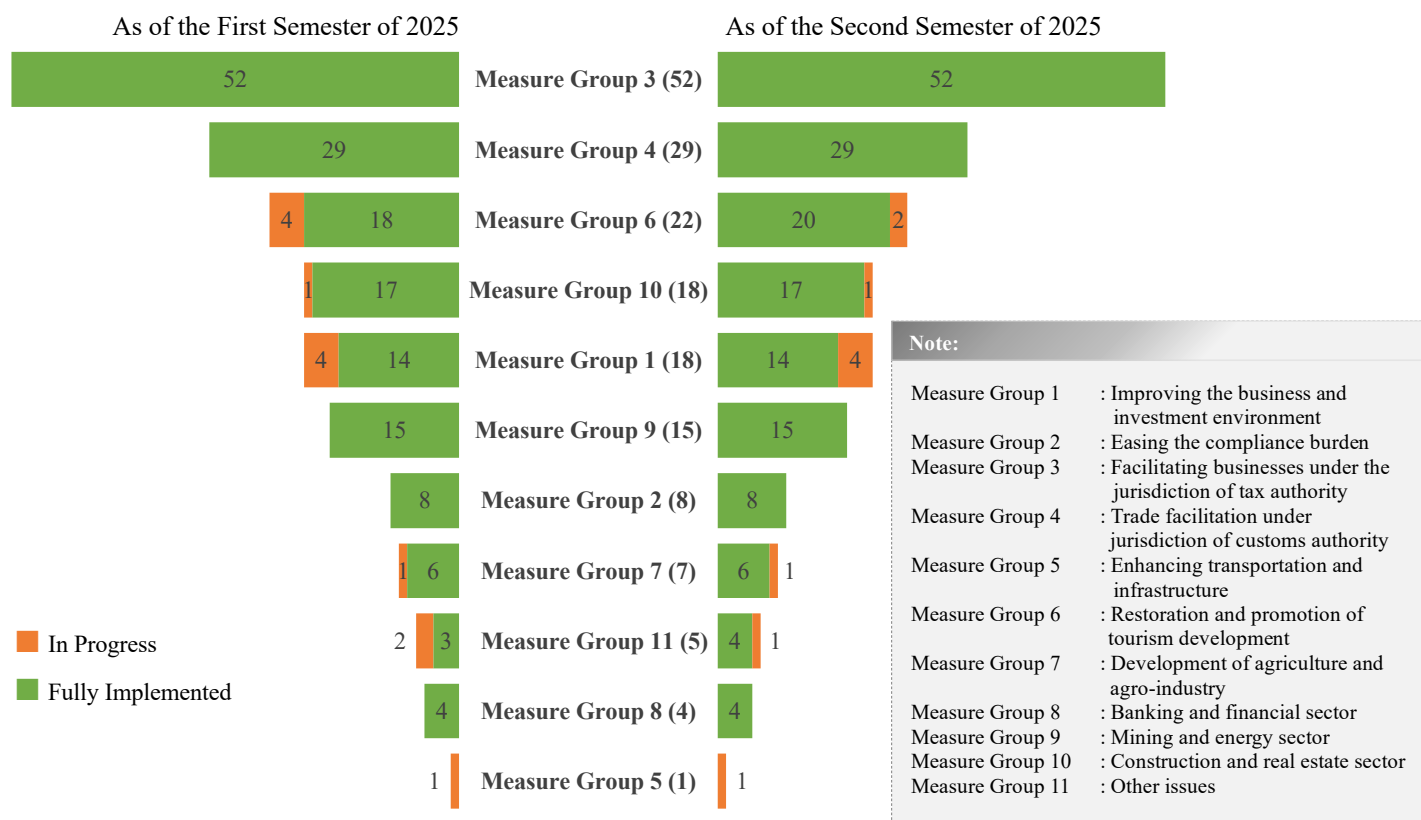


Figure 4 shows the progress of measure implementation by measure group for all 11 measure groups, as stated in Announcement No. 1272 SCN.AKT dated November 22, 2023, on the results of the 19th G-PSF, in the first semester and second semester of 2025.

For the second semester of 2025, there are 2 measure groups with new progress as follows:

- Measure Group 6 has fully implemented an additional 2 measures, bringing the total fully implemented measures to 20, equivalent to 90.9%.
- Measure Group 11 has fully implemented 1 additional measure, bringing the total fully implemented measures to 4, equivalent to 80%.

III. PROGRESS IN RESOLVING ISSUES IN SECTORAL WORKING GROUPS FOLLOWING THE 19TH G-PSF

The issues and solutions in the working groups were tracked by categorizing them into three levels: resolved (green), in progress (orange), and unresolved (red). Notably, after the 19th G-PSF, 14 sectoral working groups have organized meetings to discuss and find solutions for the private sector.

a. Progress in Resolving Issues Raised by the Private Sector in 2024 and the First Semester of 2025

Figure 5: Progress on the Resolution of Issues Raised by the Private Sector in the Sectoral Working Groups in 2024 and the First Semester of 2025.

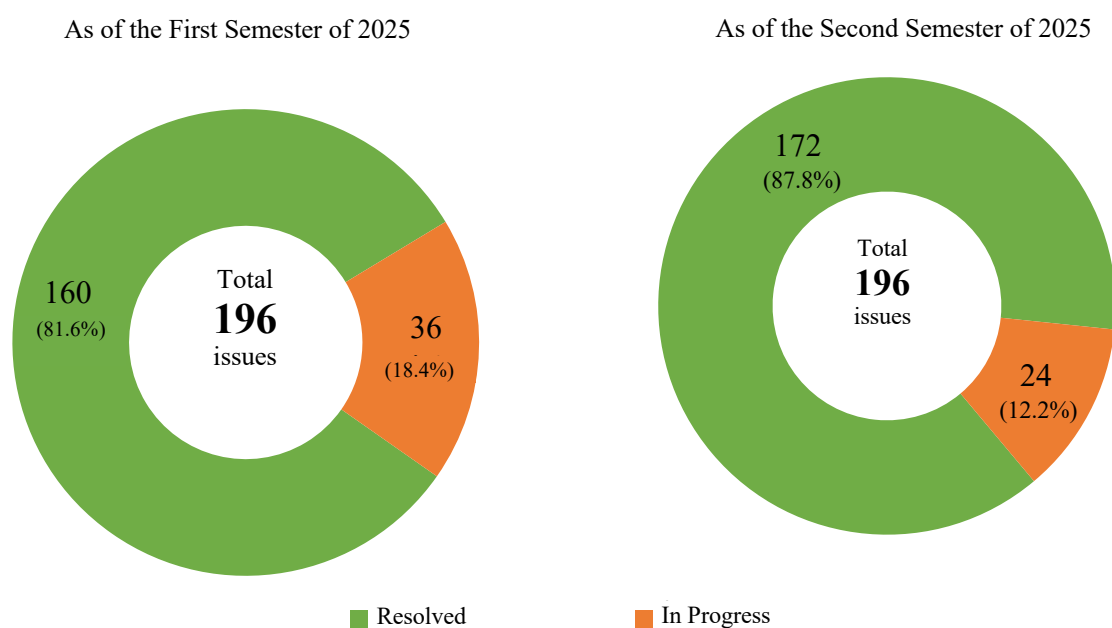


Figure 5 shows the resolution of 196 total issues raised by the private sector in the working groups in 2024 and the first semester of 2025. As of the second semester of 2025, the progress shows 172 issues have been resolved, equivalent to 87.8%, an increase of 12 issues or 6.2 percentage points compared to the resolution of issues as of the first semester of 2025. Meanwhile, the remaining 24 issues have been resolving, equivalent to 12.2%, have decreased by 12 issues.

Figure 6: Progress on the Resolution of Issues by Sectoral Working Groups in the First and the Second Semester of 2025

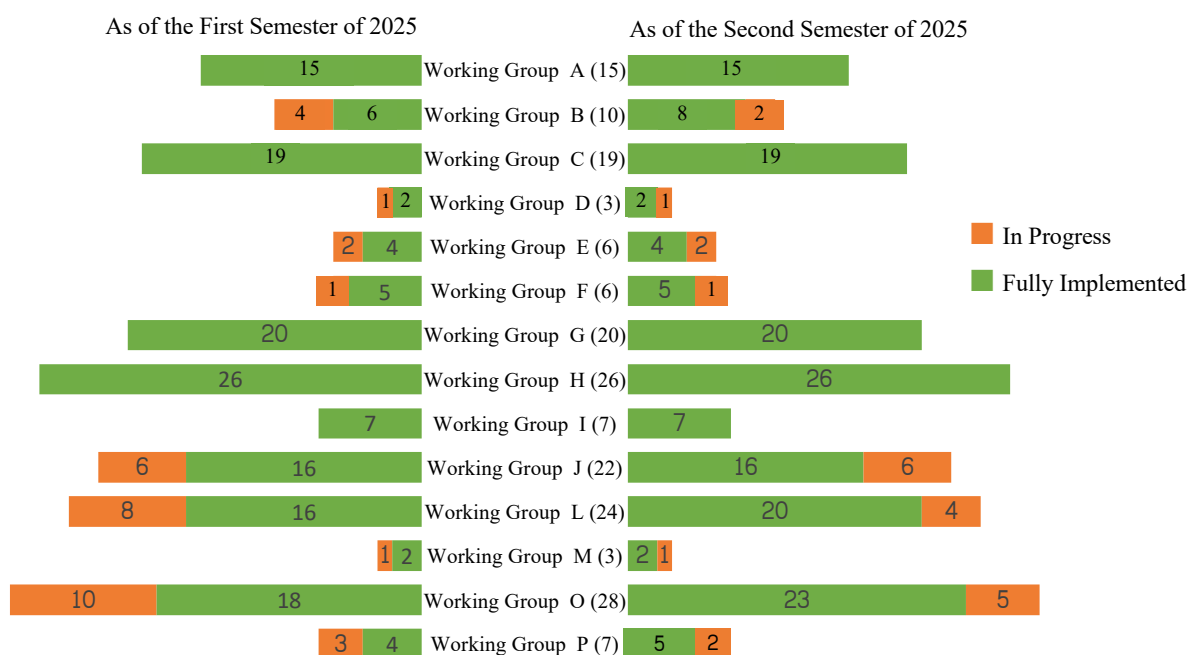


Figure 6 shows the progress of issue resolution by sectoral working group as of the second semester of 2025. The working groups that have made progress in resolving issues this semester are 4 groups: Working Group "B" (2 issues), Working Group "K" (4 issues), Working Group "M" (5 issues), and Working Group "N" (1 issue). Please see Appendix 3 for detailed information on the progress of issues resolved as of the second semester of 2025.

b. Progress in Resolving Issues Raised by the Private Sector in the Second Semester of 2025

For the second semester of 2025, 6 out of the 16 Working Groups continued to organize meetings and discuss resolutions for the private sector, which include Working Group "B", Working Group "C", Working Group "G", Working Group "I", Working Group "K", and Working Group "L".

In the second semester of 2025, issues raised by the private sector in 2 Working Group meetings included Working Group "G" (1 issue) and Working Group "I" (1 issue), totaling 2 issues, both of which have been 100% resolved. Meanwhile, the other Working Groups met to discuss and seek resolutions for the remaining issues. Please see Appendix 3 for detailed information on the issues and resolutions raised in the second semester of 2025.

The results of the meetings of the 2 Working Groups that provided completed information and reports are as follows:

- Working Group "G" on Export Processing and Trade Facilitation: met with the private sector to examine and resolve 1 issue related to coordinating the exhibition of Cambodian products abroad. As per the meeting on December 24, 2025, this issue has been fully resolved.
- Working Group "I" on Paddy Rice: examined and resolved 1 issue faced by the private sector related to avoiding the price drop of Phka Rumduol paddy. As per meeting on October 20, 2025, this issue has been resolved.

Overall progress in resolving issues in sectoral working groups

Figure 7: Overall progress in Resolving Issues in the Sectoral Working Groups Following the 19th Plenary

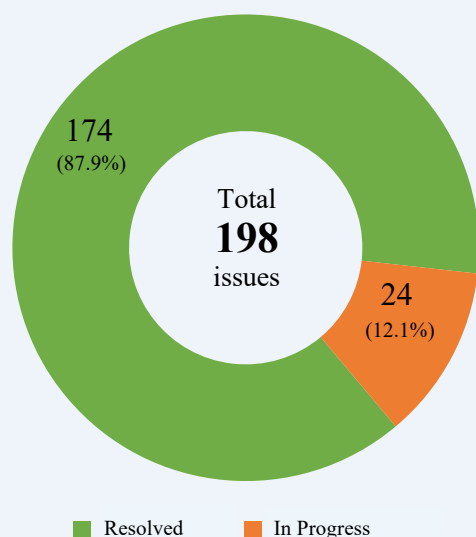
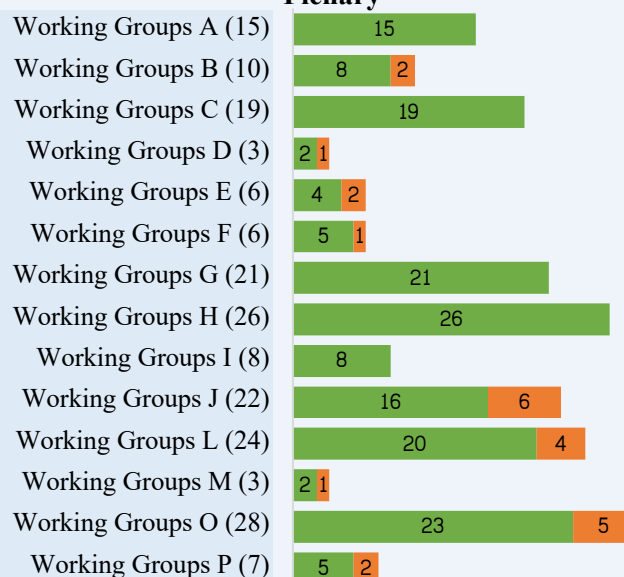


Figure 8: Progress in Resolving Issues by Sectoral Working Groups After the 19th Plenary



The total issues raised in the Working Groups after the 19th Plenary amount to 198, of which 174 issues, equivalent to 87.9%, have been resolved, and the remaining 24 issues (as detailed in Appendix 3), equivalent to 12.1%, are in progress, aiming to achieve positive resolutions for the private sector. As given by Figure 8, it shows that 9 Working Groups are resolving the remaining 24 issues.

IV. CONCLUSION AND FUTURE WORK DIRECTIONS

This progress report for the second semester of 2025 on the implementation of the resolute reform measures introduced at the 19th G-PSF plenary was prepared with the aim of reviewing the progress of implementing the resolute reform measures remaining from the previous semester and reviewing the progress in resolving issues raised by the private sector in the Working Groups following the 19th G-PSF.

As of the second semester of 2025, the implementation of the resolute reform measures introduced at the 19th G-PSF is closer to 100% fully implemented, with only 10 remaining measures in progress. In addition, all measures currently in progress have achieved notable progress and are situated at Milestone 2. Among these, some of the measures in progress relate to the preparation or amendment of laws or regulations, and some are measures that require high-level inter-ministerial coordination. Regarding the resolution of issues in the Working Groups following the 19th G-PSF plenary, as of the second semester of 2025, it is observed to be improving, wherein 2 new issues were raised, and the 24 remaining issues are in progress, aiming to achieve positive resolutions for the private sector.

The organization of the G-PSF mechanism, with regular Working Group meetings to address the requests of the private sector and the preparation of reports under the wise guidance of **Samdech Thipadei Prime Minister**, is effective not only in responding to the requests of the private sector, but this mechanism has also enhanced effectiveness in:

- Strengthening the accountability and transparency of relevant ministries and institutions by providing regular information to the private sector regarding the progress achieved under the G-PSF mechanism, and reflecting a high commitment, which serves as a testament that the Royal Government not only aware of the private sector's concerns, but has also taken practical and effective measures to resolve those issues;
- The private sector's understanding of the legal and technical aspects related to the policies introduced by the Royal Government, which is the foundation for sustainable business, reflected by the decrease in the private sector's requests in the second semester of 2025, with some working groups even having no necessary requests to warrant a meeting; and
- Creating a solid foundation for relevant ministries and institutions to review and introduce additional measures under their jurisdiction, aiming to strengthen the implementation of remaining measures, resolve various issues raised in Working Group meetings, and resolve other requests of the private sector, etc.

To continue strengthening the effectiveness of monitoring and evaluation for future work directions, the G-PSF Coordination Committee (G-PSF CC) will:

- (1)- Organize a public dissemination workshop for this report to ensure that the private sector receives timely and transparent information on the progress of measure implementation and issue resolution under the G-PSF mechanism.
- (2)- Develop a Management Information System (MIS) for the G-PSF mechanism, as well as prepare a manual on how to use and input data into the above system to facilitate reporting by the responsible ministries and institutions.
- (3)- Develop and launch a website for the G-PSF mechanism to provide the private sector access to comprehensive information regarding this mechanism.
- (4)- Complete the preparation and official launch of the manual on the Standard Operating Procedures (SOP) for the organization and functioning of the G-PSF mechanism by the first semester of 2026; and
- (5)- Organize the 20th G-PSF plenary in the near future under the high guidance of **Samdech Moha Borvor Thipadei HUN MANET, Prime Minister of the Kingdom of Cambodia.**

List of Abbreviations

List of Key Khmer Abbreviations

Working Group A	Agriculture, Agro-Industry Working Group
Working Group B	Tourism Working Group
Working Group C	Manufacturing, SMEs, and Services Working Group
Working Group D	Law, Tax, and Governance Working Group
Working Group E	Banking and Financial Services Working Group
Working Group F	Transportation and Infrastructure Working Group
Working Group G	Export Processing and Trade Facilitation Working Group
Working Group H	Industrial Relations Working Group
Working Group I	Paddy Rice Working Group
Working Group J	Energy and Mineral Resources Working Group
Working Group K	Education Working Group
Working Group L	Health Working Group
Working Group M	Construction and Real Estate Working Group
Working Group N	Non-Banking Financial Services Working Group
Working Group O	Digital Economy, Society and Telecommunications Working Group
Working Group P	Land Administration, Security and Public Order Working Group
MPTC	Ministry of Posts and Telecommunications
G-PSF CC	Government-Private Sector Forum Coordination Committee
TRC	Telecommunication Regulator of Cambodia

List of Key Latin Abbreviations

AI	Artificial Intelligence
CamPORS	Cambodia Pharmaceutical Online Registration System
G-PSF	Government-Private Sector Forum
IoTs	Internet of Things
MIS	Management Information System
SOP	Standard Operating Procedure

APPENDICES

APPENDIX 1:

Methodology

In preparing this progress report for the second semester of 2025, the monitoring and evaluation system has been improved with the aim of making it more flexible, adding value to the analysis and reporting, and expanding the scope of monitoring and evaluation to cover the challenges raised in the Working Group meetings. Similar to previous semester progress reports, this progress report was prepared using a quantitative approach based on the results of the G-PSF Tracking System, which was developed in collaboration between the CDC and the Australian government through the Cambodia Australia Partnership for Resilient Economic Development (CAPRED). This tracking system has two main tools: a Dashboard and a Dataset.

The Dashboard is a tool that displays the quantitative progress of measure implementation in the form of infographics. This dashboard has been expanded by dividing it into four different dashboards. The first dashboard shows the progress of implementing measures introduced at the 19th G-PSF, where progress is defined by three levels: fully implemented (green), in progress (orange), and not yet implemented (red). At the same time, to track the status of measures in progress (orange), three more colors are used: light orange, indicating the completion of the first milestone showing that the measure implementation has begun; darker orange, indicating the completion of the second milestone showing that the measure has achieved notable progress; and brown, indicating the completion of the third milestone showing that the measure implementation has been completed but lacks sufficient documentary evidence. Meanwhile, the second, third, and fourth dashboards show the resolution progress of issues raised in Working Group meetings following the 19th G-PSF in 2024, the first semester, and the second semester of 2025, respectively, where the progress of issue resolution is also defined by three similar levels: solved (green), in progress (orange), and not addressed (red).

The Dataset is a tool that stores important data and information in the form of a matrix table, compiled with measures categorized by measure groups (as stated in Announcement No. 1272 SCN.AKT dated November 22, 2023, on the results of the 19th G-PSF), challenges raised in Working Group meetings following the 19th G-PSF, and other key components such as measure groups, lead implementing ministries/institutions, supporting ministries/institutions, dates of Working Group meetings, progress (overall and quarterly), implementation results, implementation challenges, requests, and documentary evidence. The resolute reform measure packages or measure groups introduced at the 19th forum total 11 and were broken down into 179 specific measures. The rationale for breaking down all measures into specific measures is that some measures have broad scope and multi-purpose characteristics, meaning they have 2 or 3 objectives in a single measure, making it difficult to measure progress and potentially making tracking less accurate.

In data collection, two report templates were prepared to allow lead implementing ministries and institutions to update the progress of implementing measures introduced at the G-PSF and challenges raised in Working Group meetings following the G-PSF. For the report template for resolute reform measures, 3 milestones were created for each measure in progress to track the status of measures being implemented. These 3 milestones vary from one measure to another but have common characteristics: the first milestone indicates whether the measure implementation has begun (Substantial beginning), the second milestone indicates whether the measure implementation has achieved notable progress (Substantial progress), and the third milestone indicates whether the measure implementation has been fully completed (Finished point). For the report template for challenges raised in Working Group meetings, ministries and institutions must fill in information related to the issues raised, description of the issue, discussion in the Working Group meeting, status of progress with 3 levels: solved, in progress, and not addressed, challenges, requests, and documentary evidence.

In addition to the above tools, a survey was conducted during the dissemination workshop of the Progress Report on the Implementation of Resolute Reform Measures Introduced at the 19th Government-Private Sector Forum in the First Semester of 2025, on November 27, 2025. This survey aimed to collect preliminary inputs and incorporate feedback as well as perceptions regarding the impact of the measures introduced and implemented following the 19th G-PSF, the effectiveness of the Working Groups, and the process of the G-PSF from the private sector and relevant ministries/institutions. However, unlike previous semester reports, this report does not highlight the evaluation section on the private sector survey because only 4 responses were received, making the analysis of the survey results insufficient to reflect the perspectives of the private sector.

In improving the G-PSF Tracking System, CDC has been and is continuing to collaborate closely with the Australian government through the CAPRED program to further strengthen the capabilities of the monitoring and evaluation system and also prepare a Management Information System (MIS) for this monitoring and evaluation work.

APPENDIX 2:
**Progress Matrix² of the Implementation of Resolute Reform Measures Introduced at the 19th G-PSF Plenary as of
the Second Semester of 2025**

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
1- Adjusting business and investment climate					
1.1- Fulfilling accounting and auditing obligations					
1.1.3- Entrust to H.E. Akka Bandit Sopheacha Aun Pornmoniroth , Deputy Prime Minister, Minister of Economy and Finance, and Chairman of the Non-Bank Financial Services Authority the following:					
1	1.1.3.a-	Amend of the Sub-Decree of Transitional penalties on violations of the Law on Accounting and Auditing.	Ministry of Economy and Finance	In progress (Milestone 2)	The Sub-Decree of transitional penalties on violations of the Law on Accounting and Auditing has gone through the following mechanisms: - The 1st Technical Meeting of the subordinated units of the Non-Bank Financial Services Authority (FSA) on July 4, 2024, and the 2nd on August 14, 2024. - Meeting on progress and seek feedback from H.E. Ngy Tayi, Secretary of State of the MEF and Member of the FSA Council, on September 3, 2024.

² This table shows only the progress of the implementation of measures remaining from the first semester of 2025, while the progress of measures fully achieved from the first semester of 2024 up to the first semester of 2025 is detailed in the progress report on the implementation of the resolute reform measures introduced at the 19th G-PSF for the second semester of 2024 and the first semester of 2025.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
					- The 20th Meeting of the FSA Council, 1st Mandate, on November 4, 2024. - Two technical expert meetings with the Office of the Council of Ministers on 13th and 20th, December, 2024, in accordance with the spirit of the FSA Council meeting. - The Sub-Decree of Transitional Penalties for Violations of the Law on Accounting and Auditing was submitted to the mechanism of the Office of the Council of Ministers, including an inter-ministerial meeting on February 7, 2025 as according to the spirit of the inter-ministerial meeting of Ministry of Land Management, Urban Planning and Construction, and the Ministry of Justice that discuss and provide feedback on the penalty sanctions, but as of now, the Ministry of Justice has not had the time to meet for reviewing and providing feedback yet.
2	1.1.3.a.1-	Amend of the Prakas (regulatory order) on the obligation of submitting financial statements to independent auditors.	Ministry of Economy and Finance	In progress (Milestone 2)	The Prakas (regulatory order) on the obligation of submitting financial statements to independent auditors has gone through the following mechanisms: - The 1st technical meeting of the subordinated units of the FSA on July 4, 2024, and the 2nd meeting on August 14, 2024. - Meeting on progress and seek feedback from H.E. Ngy Tayi, Secretary of State of the MEF and Member of the FSA Council, on September 3, 2024.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
					- The 20th Meeting of the FSA Council, 1st Mandate, on November 4, 2024. - Bilateral consultation meeting on capital size and turnover with the representatives of Cambodia Chamber of Commerce on November 28, 2024. - Consultation on capital size and turnover with H.E. Dr. Phan Phalla, Secretary of State of the MEF and Secretary General of the General Secretariat of the Economic and Financial Policy Committee (EFPC), on January 17, 2025, in accordance with the spirit of the FSA Council meeting, but is pending until the Sub-Decree on Transitional Penalties for Violations of the Law on Accounting and Auditing entry into force.
3	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.	Ministry of Economy and Finance	In progress (Milestone 2)	- Started the preparation glossary of accounting and auditing terms and the translation of accounting and auditing standards into Khmer. - Through the 20th Meeting of the FSA Council, 1st Mandate, on November 4, 2024, and approved by H.E. Akka Bandit Sopheacha, Deputy Prime Minister, in order to implement glossary of accounting and auditing terms,, the Smart Phone Application, the Accounting and Auditing Glossary, and disseminated the Accounting and Auditing Glossary on December 6, 2024. - The Accounting and Auditing Glossary was published and officially launched in the

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
					Cambodia Accounting Forum 2025 on September 4, 2025. - The technical group of drafting and translate the related accounting and auditing standards into Khmer has been established and is preparing for translation in 2026.
4	1.6-	Review of Permits and Licenses Entrust to H.E. Akka Bandit Sopheacha Aun Pornmoniroth, Deputy Prime Minister, Minister of Economy and Finance, 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 tourism and the small and medium-sized enterprises (SMEs) sectors. 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.	Ministry of Economy and Finance	In progress (Milestone 2)	The Secretariat of the Working Group for organizing Electronic Service for Business has implemented the "Strategy for the Development of Electronic Services for Business 2025-2028" in April 2025. One out of the four goals to be implemented in this strategy is aligns with measure 1.6 of the resolute reform measures introduced at the 19th G-PSF. As progress, the Secretariat of the Working Group for organizing Electronic Service for Business has been preparing the "Action Plan for the Implementation of the Strategy for the Development of Electronic Services for Business 2025-2028." At the same time, the Secretariat has been working with several line ministries and institutions, such as the Ministry of Industry, Science, Technology and Innovation, the Ministry of Tourism, the Ministry of Agriculture, Forestry and Fisheries, and the Ministry of Education, Youth and Sport, to digitalize business-related services, along with reviewing and revising the procedures and service fees of the mentioned ministries and institutions.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
5- Enhancing transportation and infrastructure					
5	5-	Entrust to H.E. Peng Ponea , Minister of Public Works and Transport, to amend relevant laws and regulations with 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).	Ministry of Public Works and Transport	In progress (Milestone 2)	C.1- The draft law on the amendment to the Law on Roads has been submitted for review and discussion at the Office of the Council of Ministers three times, including: 1st time: Technical expert meeting on July 22, 2025; 2nd time: Restricted inter-ministerial meeting on August 14, 2025; and 3rd time: Inter-ministerial meeting on September 30, 2025 (As a result, the draft law on the amendment to the Law on Roads 2014 will amend 6 articles, including Articles 25 and 26 of Chapter 6, Article 43 of Chapter 10, and Articles 50, 60, and 61 of Chapter 11). C.2- The Office of the Council of Ministers had requested the Ministry of Justice to assist in reviewing and providing feedback on the content of the articles related to penalty provisions for the "Draft Law on the amendment to the Law on Roads." C.3- The Ministry of Public Works and Transport organized a meeting with the Ministry of Justice to review, provide feedback, and revise the content of the "Draft Law on the amendment to the Law on Roads" on articles related to penalty provisions. Overall, the Ministry of Justice agreed to the request to amend the articles related to penalty provisions for this draft law.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
6- Restoration and promotion of tourism development					
6.2- Promote the special program "Visit Siem Reap 2024" through the following additional measures:					
6	6.2.2-	Second - Expansion of border pass scope: Entrust to H.E. Aphi SanteBandit Sar Sokha , Deputy Prime Minister, Minister of Interior, and H.E. Sok Chenda Sophea , Deputy Prime Minister and Minister of Foreign Affairs and International Cooperation, to collaborate on preparing and promoting negotiations to amend cross-border agreements, by expanding the scope of this border pass as soon as possible.	Ministry of Interior and Ministry of Foreign Affairs and International Cooperation	Fully Implemented	
7	6.2.4-	Entrust to the Small and Medium Enterprise Bank of Cambodia to provide a direct loan program with an initial amount of USD 50 million to tour operation in Siem Reap province, with reasonable interest rates and other favorable terms, to allow our tour operators receive financing in an appropriate amount corresponding to the type of their businesses.	Ministry of Economy and Finance	Fully Implemented	
6.3- Continue addressing other ongoing challenges in the tourism sector with the following measures:					
6.3.4- No.3 - Challenges and suggestions that need to be addressed in the medium-term: Entrust to H.E. Sok Soken , Minister of Tourism, to collaborate with relevant ministries and institutions to study the feasibility of the following proposal:					
8	6.3.4.1-	Establishment of green belts in major tourist areas to boost farmers ‘supply of vegetables and meat to tourism businesses.	Ministry of Tourism	In progress (Milestone 2)	(Progress from SFrist Semester 2025) - Established a working group to study and enhance the implementation of measures, creating green belts in major tourist areas.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
					- Preparing a Memorandum of Understanding between the Ministry of Tourism and the Ministry of Agriculture, Forestry and Fisheries. - (Maintaining Second Semester 2025 progress as the previous semester)
9	6.3.4.2-	Development of Phnom Kulen as a eco-tourism tourism destination.	Ministry of Tourism	In progress (Milestone 2)	- Established a working group to study and enhance the development of Phnom Kulen as an eco-tourism destination. - Prepared an action plan to boost the development of Phnom Kulen as an eco-tourism destination. - Preparing a Memorandum of Understanding between the Ministry of Tourism and the Ministry of Environment.
7- Development of agriculture and agro-industry					
10	7.3-	Must expedite the preparation of the Law on Contract farming of agricultural production to increase trust between farmers and buyers/buying companies.	Ministry of Agriculture, Forestry and Fisheries	In progress (Milestone 2)	- Milestone 1: Held 23 meetings, reviewed and revised 13 chapters and 71 articles. - Milestone 2: The Ministry of Agriculture, Forestry and Fisheries is planning to organize consultative workshops with stakeholders on the following aspects: - Legal instrumental aspects - The Royal Government's mechanism to support and coordinate.

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
10- Construction and real estate sector					
11	10.4.2-	Entrust all relevant ministries-institutions to promote the granting of foreigners the right to buy and own real estate through four mechanisms: Set precise criteria for the granting of visa for foreigners, to have rights in implementing the above four mechanisms, to be proposed by the Ministry of Interior.	Ministry of Land Management, Urban Planning and Construction	In progress (Milestone 2)	Completed the draft Sub-Decree on Rules and Procedures for Permitting Non-Immigrant Foreigners to Enter, Exit, Transit, and Stay in the Kingdom of Cambodia in July 2024 (led by the Ministry of Interior, with engagement from representatives of the MLMUPC and relevant ministries/institutions). The Ministry of Interior is continuing the procedures with the Office of the Council of Ministers.
11- Other issues					
12	11.3-	Entrust to H.E. Akka Bandit Sopheacha 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 be taken into consideration of some major issues raised by the private sector, including: a. Human resource development and vocational training. b. Promoting the development of micro, small, and medium enterprises. c. Increasing attractiveness for foreign direct investment (FDI).	Ministry of Economy and Finance	Fully Implemented	

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
		d. Developing infrastructure to enhance competitiveness. e. Implementing the master plan to development of Preah Sihanouk Province into a Multi-Purpose Model Special Economic Zone (SEZ). f. Promoting the development of the agriculture and tourism sectors. g. Promoting the development of new industries, such as Cambodia's automotive and electronics sectors. h. Trade facilitation, especially promoting the use of information technology systems to completely reduce the use of export-import documents in solid (paper) form within 4 years. i. 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, through addressing private sector's issues, including: Development of existing rail transport to be efficient and with reasonable price, j. 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, through addressing private sector's issues, including:			

No.	Measure No.	Resolute reform measures introduced at the 19th G-PSF	Responsible Ministry/ Institution	Progress	Progress achieved by the Ministry/Institution for measures in progress
		Promoting/enhancing business and investment climate to become more competitive, etc.			
13	11.6-	Entrust to H.E. Sun Chanthol , Deputy Prime Minister and First Vice Chairman of the Council for the Development of Cambodia (CDC), to organize the G-PSF at least twice in each mandate of the Royal Government.	Council for the Development of Cambodia	In progress (Milestone 2)	1- Have been in contact with the Economic and Financial Policy Committee (EFPC) to fully cover the issues to be raised in the plenary forum. 2- Sent letters to relevant ministries and institutions to request updates on the composition of representatives of the 16 working groups, by setting the deadline as of the end of January 2026. Upon receiving the updated representatives from the ministries and institutions, the CDC will submit a request to the Royal Government to issue a decision on revising the representatives of these Working Groups. (This update is a necessary task before organizing the 20th Government-Private Sector Forum).

APPENDIX 3:
Matrix of Progress on Challenges and Requests Raised by the Private Sector in Working Groups following the 19th
G-PSF as of the Second Semester of 2025

No.	Challenge	Request	Progress
Tourism Working Group (Group "B")			
2024			
1	Promoting tourism in Cambodia with accuracy and clarity	Request the Royal Government to have an accurate and clear tourism promotion campaign for Cambodia.	Resolved
2	Promoting cooperation in tourism promotion for Cambodia with the private sector and media companies	Request the Royal Government to cooperate with the private sector in all promotions of tourism products to include the word "Cambodia" and to cooperate with international film productions to shoot in Cambodia and show Cambodia's identity, as well as to prepare a large budget for annual promotion through all means and to hire international marketing experts.	Resolved
3	Setting a minimum wage in the tourism sector	Request the government to provide additional support/incentives and set a minimum wage	In progress
4	Most tour guides have bought their house on mortgage and have faced penalties or foreclosure by the housing developers (Borey)	The private sector requests government for mediation on housing loans in the tourism sector, by issuing any measures, such as delaying loan payments. This issue is being transferred to the Ministry of Land Management, Urban Planning and Construction (Group M).	In progress

No.	Challenge	Request	Progress
Law, Taxation, and Governance Working Group (Group "D")			
2024			
1	Export tax on copper ore concentrate (25% on the selling price plus transport costs) makes copper mining unprofitable	The private sector requests the Royal Government of Cambodia to reduce the export tax on copper concentrate from 25% to 0% on the selling price plus transport costs to make copper mining profitable, as the government currently imposes a 6% royalty on copper ingot production and a 30% tax on profit in addition to the export tax.	In progress
Banking and Financial Services Working Group (Group "E")			
2024			
1	Cyber security issues	Request the National Bank of Cambodia to coordinate with the Ministry of Justice to clarify or establish a statutory framework for freezing banking transactions and information sharing (transaction accounts and associated entities).	In progress
2	Complaint resolution procedures	The Association of Banks in Cambodia will meet with the Ministry of Justice to resolve members' complaints and request additional support from the National Bank of Cambodia.	In progress
Transportation and Infrastructure Working Group (Group "F")			
2024			
1	Not returning vehicles to the company to resume business operations in cases of non-fatal accidents	Request permission to retrieve vehicles to resume business operations when a involved in a traffic accident (non-fatal).	In progress

No.	Challenge	Request	Progress
Export Processing and Trade Facilitation Working Group (Group "G")			
Second Semester 2025			
1	Joining exhibitions on Cambodian products abroad	Request the Ministry of Commerce to help coordinate with international trade partners in obtaining the calendar or dates of the annual international exhibitions and the procedures for requesting to participate, to give the private sector the opportunity to bring Cambodian products to display at international exhibitions and promote Cambodian products to international markets more widely.	Resolved
Rice-Paddy Working Group (Group "I")			
Second Semester 2025			
1	Avoiding the drop of Phka Rumduol paddy price	1)- Find measures to prevent the drop in the price of Phka Rumduol paddy. 2)- Determine the quantity of paddy by each seed type clearly in each region so the private sector can easily intervene during the harvest. 3)- Prepare standards for Cambodia's Phka Rumduol and Sen Kra'ob rice according to the characteristics and quality of both seeds.	Resolved
Energy and Mineral Resources Working Group (Group "J")			
First Semester 2025			
1	Tax on commercial stocks of oil and gas	Request to temporarily withhold the VAT for the volume of oil and gas that is commercial stock, requesting to pay the tax upon release for sale.	In progress

No.	Challenge	Request	Progress
2	Tax on jet fuel	Request exemption of taxes on jet fuel, such as Special Tax and Value Added Tax, to help boost the tourism sector.	In progress
3	Evasion of import taxes on oil and gas	Request relevant institutions to help strengthen and take measures against the evasion of these oil and gas taxes.	In progress
4	Determining the retail price of gasoline	Request to review the calculation of retail gasoline prices by using the Mean of Platts Singapore (MOPS) of wholesale petroleum products for gasoline with a sulfur content of 10 PPM or equivalent.	In progress
5	Reduction of 1 cent/liter in the retail price of gasoline and diesel by fuel companies	Request to cancel the 1 cent/liter reduction on gasoline and diesel that has been implemented in the past.	In progress
6	Public service fee for permitting the construction of oil and gas stations	Request to reduce the service fee for old stations through the determination by the small or the large size of the station, in rural or urban areas.	In progress
Health Working Group (Group "L")			
2024			
1	Difficulties in the laboratory sector discussed in the meeting with the Ministry of Health on October 25, 2023	Request the Ministry to establish a professional council specifically for laboratory management, as discussed in the meeting on October 25, 2023. The private sector requests an update on the progress of this issue.	In progress
2	Determination of service fees for variation applications	Request an update on the progress of this issue.	In progress

No.	Challenge	Request	Progress
First Semester 2025			
1	Health Certificate of Food Products	Request to extend the validity of the Health Certificate of Food Products up to 3 years.	In progress
2	Notification (No. 6818 OBS/OABS) not allowing the registration of drugs containing active ingredients on the prohibited list in India	1)- Provide the prohibited list of active ingredients that are banned from production and distribution in writing and officially. 2)- Clarify whether active ingredients that are not entirely the same as those on the banned list can continue their validity or be registered (similar or equivalent active ingredients).	Resolved
3	Tax issues for the health sector	Request the Ministry of Health, in cooperation with the private sector, to submit a proposal to the Royal Government to exempt taxes and fees payable to tax branches and provincial/capital administrations for contributing to the display of health signs, health information signs, or health education signs for the public.	Resolved
4	The CamPORS system is unstable and loses documents	Request the Ministry of Health to resolve the CamPORS registration system which is unstable and has lost some registration documents.	Resolved
5	Procedure for applying for import with exemption of customs duty, special tax, and value-added tax	Request that in the case where a pharmaceutical manufacturing establishment has received approval in principle approval from the Ministry of Health for an opinion on the application for import with exemption of Customs Duty, Special Tax, and Value Added Tax borne by the state for machinery, equipment, and raw materials of the pharmaceutical manufacturing establishment (except Narcotic and Psychotropic raw materials) from the	Resolved

No.	Challenge	Request	Progress
		Ministry of Health, should not request actual import from the Ministry of Health again.	
6	Beauty care training	Propose that the Ministry of Health should be the one to issue licenses for registering this training.	In progress
Construction and Real Estate Working Group (Group "M")			
2024			
1	Easing interest rates on loans for housing development and real estate purchases	Request for easing interest rates on loans for housing development and real estate purchases.	In progress
Digital Economy, Society and Telecommunications Working Group (Group "O")			
2024			
1	Supporting rural coverage expansion and using the Universal Service Obligation Fund to subsidize rural deployment	Request reviewing the statistical calculation formula for the number of households eligible to apply for the Universal Service Obligation Fund.	Resolved
2	Uncertainty over spectrum allocation for 5G and the timing of the 5G rollout	Request radio frequency allocation to promote investment.	Resolved
3	Because applying for a Type Approval certificate for electronic devices costs USD 1,000 per device, companies that comply with tax obligations cannot compete with tax evaders and online companies	Request an amendment to the term telecommunications and radiocommunications equipment and reduce the price for electronic equipment with internet and Bluetooth connectivity.	In progress
4	The cost of registering a national domain is high compared to neighboring countries, and all companies	Request a discount on national domain name registration fee and exempt startups from requesting a national domain name for a certain period.	Resolved

No.	Challenge	Request	Progress
	that register are required to have a national domain name, including new business startups		
5	A company that is not yet registered, even if it has registered a trademark, cannot register to use a national domain	Request a new procedure for registering a national domain where the requested name does not necessarily have to be the same as the company's name, and allow the company to register more than one national domain name.	Resolved
First Semester 2025			
1	Prakas No. 208 on Type Approval for radiocommunications and telecommunications equipment	Request the Ministry to stop the regulation that requires payment of an import service fee for home-use electronic devices that have Internet and Bluetooth functions, by just registering for individual qualification and paying an annual fee to be recognized as an individual qualified to import electronic devices with Internet and Bluetooth functions.	In progress
2	Type Approval Policy for AI and IoTs devices	Request exemption from Type Approval certification for AI and IoTs devices (including Smart Home, Smart Farm, and home appliances) for residential and agricultural use, especially Cambodian products.	In progress
3	Request for detailed regulations, scope, and clear SOPs for requesting Type Approval certificates	1)- Request clear regulations and provide a schedule before implementation. 2)- Request a written SOP for requesting Type Approval certificates and a structural flow to avoid confusion. 3)- Request clear training regarding the new regulations or structural flow of the MPTC. 4)- Request written feedback provided by the MPTC/TRC via email as it is the official use of the private sector.	In progress

No.	Challenge	Request	Progress
4	Prakas No. 208 on Type Approval for radiocommunications and telecommunications equipment	1)- Request product classification by type based on usage, e.g., home appliances, electrical equipment, industrial, and telecommunications. 2)- Request exemption from paying the fee for reviewing and studying import laws under the MPTC to determine fee or tax exemptions on requested goods to reduce legal import costs. 3)- Request control over illegal and tax-evasion that cause unfair competition.	In progress
5	Understanding how to check Type Approval (TA) from the TRC	Request the TRC to have a platform to check and search for Type Approval certificates for each device.	Resolved
Land Administration, Security and Public Order Working Group (Group "P")			
First Semester 2025			
1	Checking drivers for drug possession or use	Request that the vehicle owner be able to retrieve the vehicle and goods to continue business operations in a timely manner, and that the authorities may detain the driver found to have possessed or used drugs.	Resolved
2	Request for cooperation and action on Cyber-Crime	1)- Request mobile operators to require full KYC for all SIM card purchases. 2)- Request mobile operators to add security features to further prevent fake links or other fraudulent messages. 3)- Request mobile operators to notify SIM card owners of expiration dates.	In progress

No.	Challenge	Request	Progress
3	Challenges with the techniques for using agricultural drones	1)- Request relevant ministries and institutions to open training courses on the technical use of agricultural drones and other required procedures for farmers first, before starting to enforce laws or other regulations stipulated in the inter-ministerial Prakas. 2)- Each time a farmer needs to fly an agricultural drone, they should just notify the competent authorities, without having to apply for a permit, as this causes delays in waiting for permission from the authorities and creates complexity for farmers.	In progress

APPENDIX 4: Survey Questionnaire

Objective: This survey is designed to collect feedback from stakeholders on the effectiveness of the G-PSF Forum and satisfaction with the dissemination workshop. Your responses are crucial for evaluating the progress of public-private dialogue as well as for setting the Royal Government's future action directions to improve the business and investment climate in Cambodia. This questionnaire contains 29 questions and will take approximately 10 minutes to complete.

Note: This survey is anonymous, and no personal data is collected.

Questions for all stakeholders

Section A – Participant Information		
A1.	Please select your gender	☐ 1- Male. ☐ 2- Female. ☐ 3- Prefer not to say.
A2.	Did you attend the 19 th Government-Private Sector Forum on November 13, 2023, at the Peace Palace?	☐ 1- Yes. ☐ 2- No. ☐ 3- No, but I am aware of the 19th G-PSF.
A3.	Did you participate in the survey conducted during the dissemination workshop on the Second-Semester 2024 G-PSF Progress Report on July 17, 2025 (at Shangri-La Hotel)?	☐ 1- Yes. ☐ 2- No.
A4.	Which stakeholder group do you represent?	☐ 1- Government Institution (Skip to section D). ☐ 2- Private Sector (Proceed to the next section). ☐ 3- Development Partner (Skip to section E). ☐ 4- Others (Please specify): _____ (Skip to section E).
A5.	Which G-PSF Working Group are you in? (Respondents who selected 3 and 4 of question A4 will skip this question)	☐ Not a member of any G-PSF Working Groups. Working Group or Sector Relevant to you: ☐ A- Agriculture, Agro-Industry. ☐ B- Tourism. ☐ C- Manufacturing, SMEs, and Services. ☐ D- Law, Taxation, and Governance.

		☐ E- Banking and Financial Services. ☐ F- Transport and Infrastructure. ☐ G- Export Processing and Trade Facilitation. ☐ H- Industrial Relations. ☐ I- Rice and Paddy. ☐ J- Energy and Mineral Resources. ☐ K- Education. ☐ L- Health. ☐ M- Construction and Real Estate. ☐ N- Non-Banking Financial Services. ☐ O- Digital Economy, Society and Telecommunications. ☐ P- Land Administration, Security and Public Orders.
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Questions for private sector respondents

Sector B – Perceptions of the 19 th Government-Private Sector Forum		
B1.	Please rate your satisfaction with the measures introduced by the 19 th G-PSF.	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
B2.	As of now, please rate the effectiveness of the implementation of the measures introduced by the 19 th G-PSF.	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
B3.	Have the reforms adopted by the 19 th G-PSF increased your business likelihood to do any of the following? (Can select more than one)	☐ 1- Invest more in various sectors. ☐ 2- Hire additional employees. ☐ 3- Expand business operations. ☐ 4- Others (Please specify): _____.
B4.	Please choose three reform areas that you believe would most positively impact your business in Cambodia. (Can choose only 3)	☐ 1- Governance. ☐ 2- Regulations/Legislation. ☐ 3- Administrative procedure.

		☐ 4- Import-export procedure. ☐ 5- Strategy/Policy. ☐ 6- Taxation. ☐ 7- Digital/Information Technology. ☐ 8- Human resources. ☐ 9- Finance. ☐ 10- Others (Please specify): _____.
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Questions for private sector respondents

Section C – Effectiveness of G-PSF WG and G-PSF Process		
C1.	Please rate the quality of dialogue and collaboration between public and private sector within your WG.	☐ 1- Very Good. ☐ 2- Good. ☐ 3- Average. ☐ 4- Low. ☐ 5- None.
C2.	What are the main challenges hindering effective collaboration between public and the private sector for G-PSF? (Can choose more than one)	☐ 1- Slow response (Delay in replies or taking actions from the Royal Government). ☐ 2- Lack of clarity (Information or instructions are unclear or confusing). ☐ 3- Lack of follow-up (Issues are raised but not tracked or updated regularly). ☐ 4- Limited access with relevant officials (Hard to reach or discuss with relevant officials). ☐ 5- Others (Please specify): _____.
C3.	To what extent does the Royal Government understand the issues raised by the private sector?	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
C4.	To what extent is the Royal Government effective in resolving the challenges raised by the private sector?	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.

C5.	Are you regularly informed about the status or resolution of the issues that have been raised?	☐ 1- Yes. ☐ 2- No.
C6.	Which aspects of WG meetings require improvement? (Can select more than one)	☐ 1- Regularly organize WG meetings. ☐ 2- Enhance the quality of discussions and problem-solving. ☐ 3- Schedule WG meetings with advance notice. ☐ 4- Resolve private sector issues promptly with clear deadlines. ☐ 5- Accelerate the preparation of WG meeting summary reports ☐ 6- Regularly update the private sector on decisions and outcomes, even if the issues remain unresolved. ☐ 7- Others (Please specify): _____.
C7.	Please rate the effectiveness of the G-PSF in driving reforms that benefit your business.	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
C8.	What are your suggestions for improving the G-PSF mechanism to make it more effective for all stakeholders?	Text: _____.

Questions for Line Ministries/Institutions respondents

Section D – Effectiveness of WG and G-PSF Process		
D1.	Please rate the level of engagement and cooperation of the private sector in the G-PSF WG in which you attended.	☐ 1- Very Good. ☐ 2- Good. ☐ 3- Average. ☐ 4- Low. ☐ 5- None.
D2.	Please rate the responsiveness of the private sector to the Royal Government's requests of information, feedback, or collaboration. ("Quality of response" refers to the promptness and effectiveness of the response)	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
D3.	Please rate the quality of the issues raised by the private sector to the WG. ("Quality of issues" refers to the relevance, importance, and usefulness of the issues raised)	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately. ☐ 4- Slightly. ☐ 5- Not at all.
D4.	How useful are the private sector's inputs and recommendations in supporting the Royal Government's policy reforms?	☐ 1- Extremely. ☐ 2- Very. ☐ 3- Moderately.. ☐ 4- Slightly. ☐ 5- Not at all.
D5.	What are the main challenges you face when working with private sector representatives? (Can choose more than one)	☐ 1- Limited of availability or attendance of private sector members. ☐ 2- Lack of clarity in requests or problem statements. ☐ 3- Insufficient of supporting documents or evidence from the private sector. ☐ 4- Issues raised fall outside the jurisdiction of the WG. ☐ 5- Slow responses or feedback from the private sector. ☐ 6- Difficulty in communicating with the private sector. ☐ 7- Others (Please specify): _____.

D6.	Which aspects of private sector engagement require improvement to strengthen Public-Private sector collaboration?	☐ 1- Increase engagement in WG meetings. ☐ 2- Provide additional data/evidence. ☐ 3- Improve the timeliness of responses. ☐ 4- Distribute meeting documents early to allow for better preparation. ☐ 5- Enhance the capacity of the private sector working group secretariat. ☐ 6- Others (Please specify): _____.
D7.	What requests do you have to improve the G-PSF mechanism to be more effective for all stakeholders?	Text: _____.

Questions for all stakeholders

Section E – Satisfaction Survey on the Dissemination Workshop						
	Please rate your satisfaction with today's dissemination workshop based on the following points:					
	Aspects of the Dissemination Workshop	Extremely satisfied	Very satisfied	Satisfied	Dissatisfied	Extremely dissatisfied
E1.	Overview of the dissemination workshop	☐	☐	☐	☐	☐
	Meeting room	☐	☐	☐	☐	☐
	Refreshments	☐	☐	☐	☐	☐
	Hotel location	☐	☐	☐	☐	☐
	Sound system	☐	☐	☐	☐	☐
	Handout documents	☐	☐	☐	☐	☐
	Agenda and timing	☐	☐	☐	☐	☐
	Q&A and discussions	☐	☐	☐	☐	☐
E2.	How useful was the progress report presented today to you?	☐ 1- Extremely useful. ☐ 2- Very useful. ☐ 3- Useful. ☐ 4- Not useful. ☐ 5- Not useful at all.				

E3.	Did today's dissemination workshop meet your expectations?	☐ 1- Exceeded expectations. ☐ 2- Met expectations. ☐ 3- Somewhat met expectations. ☐ 4- Did not meet expectations.
E4.	Please rate your opportunity to participate during today's dissemination workshop as follows:	☐ 1- Extremely satisfied. ☐ 2- Very satisfied. ☐ 3- Satisfied. ☐ 4- Dissatisfied. ☐ 5- Extremely dissatisfied.
E5.	What information related to the G-PSF would you like to receive?	☐ 1- Information relating to Private Sector Working Group (PSWG) and WG meetings. ☐ 2- WG meeting agendas. ☐ 3- Briefs or reports of WG meetings. ☐ 4- Announcements when issues from WGs are implemented. ☐ 5- Others _____.

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