



SEP

Policy Watch

Tracking regulatory shifts that matter to business



October 2026

KPMG in Cambodia

Welcome to this month's [Policy Watch](#), providing a clear view of the regulatory developments shaping Cambodia's business landscape. This edition highlights new guidance on tax liabilities in restructuring and M&A transactions, digital authentication requirements for corporate services, foreign workforce planning obligations, stricter compliance expectations for Qualified Investment Projects (QIPs), and enhanced financial reporting, audit, accounting and consumer promotion regulations.

As always, KPMG in Cambodia remains committed to supporting clients through proactive policy engagement and strategic advisory.

1. Jul - Sep 2026 Highlights



A summary of major legal and regulatory developments from Jul to Sep 2026 that may significantly impact businesses in Cambodia.

Date	Highlights	Read now
22 Sep	Tax rules clarified for restructuring and M&A transactions New guidance clarifies how tax liabilities are allocated in business transfers, share transfers, and mergers, providing greater certainty for businesses involved in restructuring and M&A activities.	English
21 Sep	MoC introduces CamDigiKey authentication requirement The Ministry of Commerce now requires companies to link their existing MoC accounts to a verified CamDigiKey account to maintain access to online business registration and corporate services.	English
16 Sep	2027 Foreign Manpower Quota application opens The MLVT requires employers intending to hire foreign workers in 2027 to obtain Foreign Manpower Quota approval by 30 November 2026 and comply with updated workforce registration requirements.	English
9 Sep	CDC reinforces investment capital requirements for manufacturing QIPs	English

	Manufacturing QIPs must meet minimum actual investment capital thresholds within the prescribed timeline or risk losing QIP incentives and registration status.	
9 Sep	Cambodia introduces new audit and financial reporting requirements New rules expand mandatory audit obligations, revise reporting deadlines and update audit thresholds from the 2026 financial year onward.	English
16 Jul	New restrictions on beverage promotional schemes Cambodia has restricted prize-based promotions for alcoholic and sugary beverages and imposed new limits on trade discounts and promotional benefits.	English
10 Jul	Higher penalties introduced for accounting and auditing non-compliance A new Sub-Decree significantly increases penalties for failures relating to audits, financial statement filings and accounting recordkeeping obligations.	English

2. On the Radar

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A look ahead at regulatory proposals and reforms currently in motion.

Date	Highlights
Sep 2026	Industrial investment continues to gather pace Cambodia’s industrial sector has attracted more than US\$28 billion in investment, underscoring the country’s growing role as a regional manufacturing and supply chain hub. The trend reflects continued investor interest in industrial development, export-oriented manufacturing and infrastructure expansion, with potential opportunities across production, logistics and supporting services. <i>Read more: here</i>
Sep 2026	Government strengthens support for MSMEs The Government has established a steering committee to oversee implementation of Cambodia’s National Strategy for Micro, Small and Medium Enterprise (MSME) Development, reinforcing support for entrepreneurship, business formalisation and private sector growth. <i>Read more: here</i>
Sep 2026	Rooftop solar market faces tighter oversight Cambodia has paused new rooftop solar installer approvals as authorities review market capacity and service standards, signaling closer scrutiny of the country's growing renewable energy sector. <i>Read more: here</i>

3. KPMG Public Affairs

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8 Sep – KPMG co-hosted “Updates on the Tax Audit SOP and Key Industry-Specific Tax Issues” with the International Business Chamber Cambodia (IBC), bringing together over 40 participants to discuss tax audits, transfer pricing, compliance and audit readiness.— *Read more: [here](#)*

4 Sep – KPMG showcased its booth at the Cambodia Accounting Forum 2026, engaging with more than 300 attendees through discussions on accounting, business and regulatory topics, while highlighting KPMG’s expertise across key service areas.— *Read more: [here](#)*

26 Aug – KPMG hosted a seminar on “Tax and Corporate Compliance Updates for Manufacturing Sector in Cambodia” at Royal Group Phnom Penh Special Economic Zone, providing practical insights on regulatory developments, tax compliance and considerations for QIP companies. – *Read more: [here](#)*

21 Aug – KPMG held a Tax Talks webinar on “Garment & QIPs: Navigating Tax Incentives, Compliance and Growth Opportunities”, sharing perspectives on tax incentives, transfer pricing and compliance requirements for garment manufacturers and investment projects. – *Read more:* [here](#)

5 Aug – KPMG contributed to the Insurance Association of Cambodia’s IFRS 17 knowledge-sharing event, where specialists from KPMG Malaysia discussed implementation challenges, accounting considerations and industry practices for insurers. – *Read more:* [here](#)

30 Jul – KPMG hosted the workshop “Navigating Customs Procedures and Compliance: Practical Insights for Businesses,” helping participants understand Cambodia’s customs framework and emerging compliance requirements. – *Read more:* [here](#)

Best regards,
KPMG in Cambodia



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