



PICK | Gateway to
CAMBODIA | Growth in
Asia

Invest in Cambodia

Your Gateway to Growth in Southeast Asia



KH-UAE CEPA - Investment Chapter at a Glance



24 Jan 2022 Dubai World Expo



First Round Negotiation of KH-UAE CEPA
26 October 2022 Abu Dabi

Refine Cambodia-UAE Bilateral Investment Treaty 2017



Substance integration

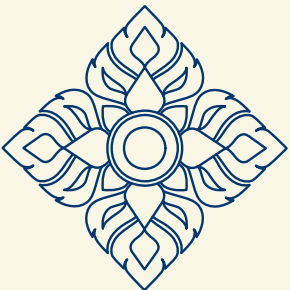
Integrate the substance in BIT to CEPA and any amendments shall be incorporated as part of CEPA



Gateway for upgrade

Parties agreed to upgrade the existing BIT to be more comprehensive






Key Features

2 Pillars (Promotion and Protection) under Bilateral Investment Treaty (BIT) entered into force on 12 July 2019



2 pillars (Facilitation and Aftercare) under Investment Chapter of KH-UAE CEPA


ព្រះរាជាណាចក្រកម្ពុជា
រដ្ឋធម្មនុញ្ញ


ខណៈកម្ពុជាលេខ០៧១៧/០០៧

ព្រះករុណាព្រះបាទសម្តេចនាយករដ្ឋមន្ត្រី ហ៊ុន សែន
សម្តេចនាយករដ្ឋមន្ត្រី
សម្តេចនាយករដ្ឋមន្ត្រី
សម្តេចនាយករដ្ឋមន្ត្រី
សម្តេចនាយករដ្ឋមន្ត្រី
សម្តេចនាយករដ្ឋមន្ត្រី

- បានទ្រង់យល់ផ្តល់មន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ នសកក/០៩១៨/២៤ ចុះថ្ងៃទី០២ ខែកញ្ញា ឆ្នាំ២០១៨ ស្តីពីការកែតម្រូវច្បាប់ស្តីពីការពារវិនិយោគិនបរទេសក្នុងព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ នសកក/០៦០២/០២២ ចុះថ្ងៃទី២៨ ខែមិថុនា ឆ្នាំ២០១៨ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីការរៀបចំ និងការប្រើប្រាស់ទៅនៃគណៈរដ្ឋមន្ត្រី
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ ០៣៧/២០១៨ ចុះថ្ងៃទី០៨ ខែសីហា ឆ្នាំ២០១៨ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីវិនិយោគិនបរទេសក្នុងព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់ព្រះរាជក្រឹត្យលេខ នសកក/០៣០៣/០០៥ ចុះថ្ងៃទី២៨ ខែមីនា ឆ្នាំ២០១៣ ដែលប្រកាសឱ្យប្រើច្បាប់ស្តីពីវិសោធនកម្មនៃច្បាប់ស្តីពីវិនិយោគិនបរទេសក្នុងព្រះរាជាណាចក្រកម្ពុជា
- បានទ្រង់យល់សេចក្តីប្រកាសស្តីពីការប្តូរឈ្មោះសម្តេចនាយករដ្ឋមន្ត្រីហ៊ុន សែន ឈ្មោះថា ហ៊ុន សែន នាយករដ្ឋមន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា

ប្រកាសឱ្យប្រើ

ច្បាប់ស្តីពីការអនុវត្តយល់ព្រមលើកិច្ចព្រមព្រៀងរវាងព្រះរាជាណាចក្រកម្ពុជា និងសហភាពអាហ្វ់អាមេរិក ស្តីពីការដំឡើងការពារទៅវិញទៅមកវិនិយោគ ដែលស្ថាប័នអនុវត្តកាលពីថ្ងៃទី១២ ខែមិថុនា ឆ្នាំ២០១៥ នាសម័យប្រជុំរដ្ឋសភាលើកទី១ នីតិកាលទី១ ហើយដែលក្រសួងសាធារណៈកិច្ចការបរទេសនៃព្រះរាជាណាចក្រកម្ពុជា និងសហភាពអាហ្វ់អាមេរិក បានធ្វើការប្តូរឈ្មោះសម្តេចនាយករដ្ឋមន្ត្រីហ៊ុន សែន ឈ្មោះថា ហ៊ុន សែន នាយករដ្ឋមន្ត្រីនៃព្រះរាជាណាចក្រកម្ពុជា



១/២



Secure environment for cross-border investment flows



Investment promotion

encourage and facilitate the flow of investments, goods and services



Investment facilitation

transparency, favorable conditions, simplifying procedures, investment information



Responsible business conduct

internationally-recognized principles, standards and guidelines



Non-Application of Dispute Settlement

neither party may use dispute resolution to resolve any disagreements resulting from or connected to this chapter.



Secure environment for cross-border investment flows



National treatment

foreign investors receive treatment equal to that of domestic investors



Most favored nation treatment

same treatment it accords to investors from any other foreign country



Compensation for damage or loss

settlement not less favorable than domestic investors or investors from foreign country



Free transfers

all payments relating to an investment in it territory maybe freely transferred without delay



ក្រសួងពាណិជ្ជកម្ម
Ministry of Commerce



ក្រសួងពាណិជ្ជកម្ម
Ministry of Commerce





Ideal Investment Framework

Pro-business and proactive policies



No discrimination

No nationalization

special zoning

LAW ON INVESTMENT

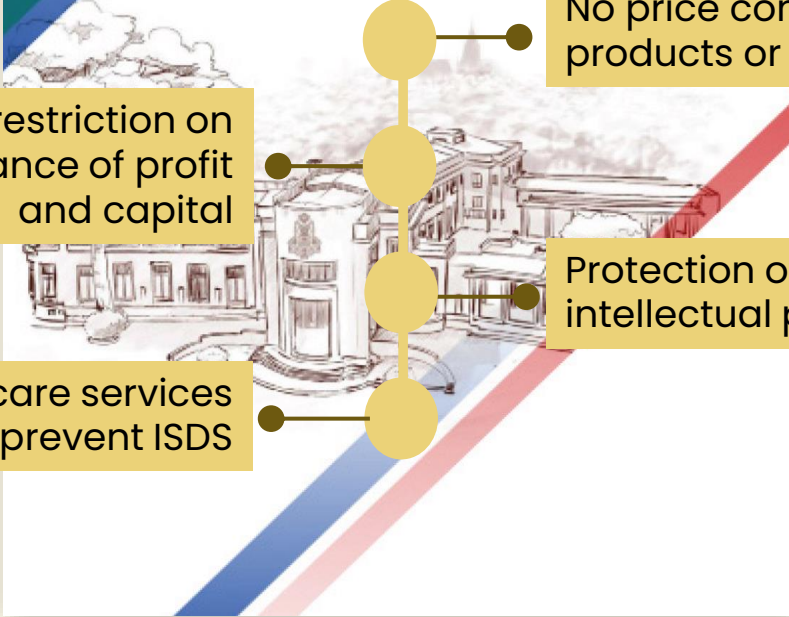
No expropriation

No price control on products or services

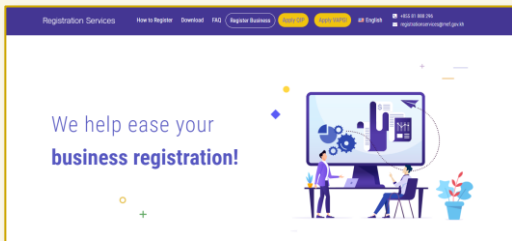
No restriction on remittance of profit and capital

Protection of intellectual property

Aftercare services to prevent ISDS



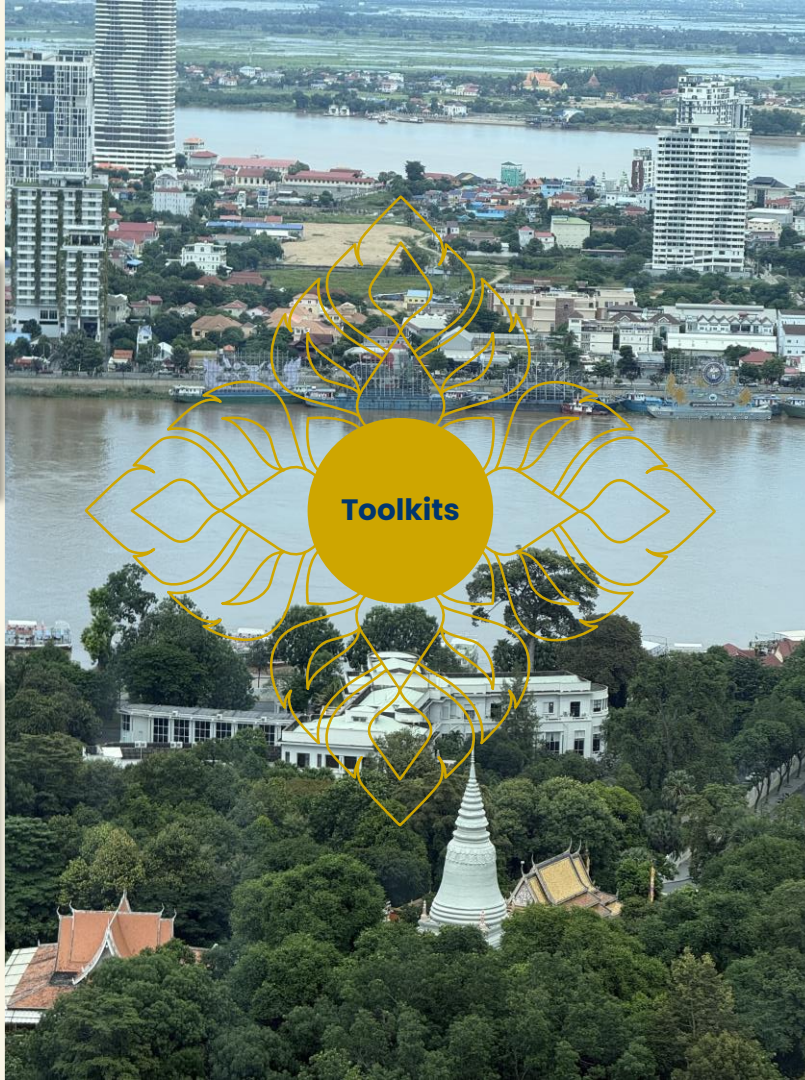
Facilitation



Simple business registration
registrationservices.gov.kh



Streamlined process for import duty exemption
live.nsw.gov.kh



Toolkits

Streamlined processes through investment facilitation toolkits



Online QIP Registration
ipm.cdc.gov.kh/welcome



Linking investors with local suppliers
sd2.cdc.gov.kh

Favorable tax incentives

Promoting quality, effective and efficient investments

Basic incentives

Option 1: Tax exemption

Income tax exemption for 3 to 9 years, depending on the sector and activities. After this period, tax increases gradually over 6 years proportional to the total tax due: 25% in the first 2 years, 50% in the next 2, and 75% in the final 2 years.

Option 2: Special depreciation

Special depreciation on capital expenses; up to 200% deduction on specific expenses for up to 9 years; exemption from prepayment and minimum taxes with audit; and export tax exemption, unless specified by other laws.

In addition to Option 1 and 2:

Export and Supporting Industry QIPs receive exemptions on customs duty, special tax, and VAT for importing construction materials, equipment, and production inputs. Domestically Oriented QIPs receive similar exemptions for importing construction materials and equipment.



Additional incentives

Additional VAT exemption on purchase of locally made production inputs and a 150% deduction from tax base for expenses on R&D, vocational training, worker welfare facilities, machinery modernization.

Special incentives

Any specific sector and investment activities having high potential to contribute to national economic development may receive specific special incentives.

Expanded QIPs

Expanded QIPs (EQIP) receive income tax exemptions for up to 9 years based on investment categories when expanding production, diversifying product lines, or adopting modern technologies.

Investment activities entitled to incentives



High Tech and Priorities
Group One



Mid Tech
Group Two



Low Tech
Group Three

Our Support

Efficient private investment solutions through One-stop services

Investment after-care services



Provide investment aftercare services and regularly monitor the well-being of the investors through the **dialogue platform between the government and private sector.**

Investment desks



EU Desk



Korea Desk



China Desk



Japan Desk



Agrifood
Investment



Delegation der Deutschen
Wirtschaft in Vietnam
Delegation of German Industry
and Commerce in Vietnam



New leadership: young, dynamic & pro-business



Political Stability Index superior to
Thailand and Indonesia

Council for the Development of Cambodia (CDC)

Promoting and facilitating your investments in Cambodia

The CDC is an executive body acting as the **“Etat-Major”** and **One-Stop Service of the Royal Government of Cambodia** responsible for overseeing and managing development cooperation, private investment, and special economic zones.



We organize promotion and investment attraction campaigns



We improving Cambodia's investment climate



We provide investment aftercare services and regular monitoring to investors



We increase productivity, and strengthen regional and global supply chain connectivity



We simplify procedures and provide quality services

Get started with us today!

☎ +855 99 799 579 | +855 98 799 579

✉ helpdesk@cdc.gov.kh | info@cdc.gov.kh

📍 Government Palace, Sisowath Quay, Phnom Penh



Please scan for relevant documents



ក្រុមប្រឹក្សាអភិវឌ្ឍន៍កម្ពុជា
COUNCIL FOR THE DEVELOPMENT OF CAMBODIA