



## Chapter 3

---

# ASEAN Trade Facilitation Indicators II: Cambodia

---

**Ngov Penghuy**

Nagoya University Cambodia Satellite Campus

This chapter should be cited as:

Penghuy, N. (2023), 'ASEAN Trade Facilitation Indicators II: Cambodia' in Buban, S., D.A.Narjoko, R. Shreshta, and D.T.T Ha (eds.), *Follow up ASEAN Seamless Trade Facilitation Indicators*. Jakarta: ERIA, pp.60-75.

# 1. Introduction

Cambodia has achieved remarkable economic growth of approximately 7% per year over the past 2 decades, becoming one of the fastest-growing economies in the region. It graduated from a low-income to a lower middle-income country in 2015.<sup>1</sup> The gross national per capita income in 2019 was \$1,638, approximately two-fold increase from \$812 in 2010. Due to the COVID-19 pandemic, however, the growth rate in 2020 is estimated to have contracted 3.1%, dropping the gross national per capita income to \$1,552 in 2020 (World Bank, 2022). Poverty reduction occurred quickly – falling from 48.0% of the population in 2007 to less than 14.0% in 2014.<sup>2</sup> However, with the updated national poverty line, the new poverty rate increased to 17.9% in 2019 (Government of Cambodia, Ministry of Planning, 2021).

Open trade policy is an integral part of Cambodia's growth strategy since its shift from a planned to a market economy in the early 1990s. The development of a liberal trade policy has been supported by development partners and continues to be a key pillar of Cambodia's economic policy. The share of trade to gross domestic product (GDP) was 126% in 2020, up from 114% in 2010 and 78% in 1995.<sup>3</sup> Today, Cambodia is one of the most open economies in the region.

The attraction of foreign direct investment (FDI) is a key contributory factor to this liberal trade regime. Taking advantage of its young and abundant labour force, Cambodia has successfully attracted FDI in the labour-intensive manufacturing of garments, all of which are destined for export markets. Exports of the garment industry have grown exponentially, topping \$10 billion for the first time in 2018, up from \$8 billion in 2017 (Hor, 2019). The International Labour Organization (2018) estimated that the garment industry has created jobs for over 1 million in Cambodia, most of whom are young women migrating from rural areas.

Table 3.1 reports Cambodia's total exports as well as for selected products. We see that exports from Cambodia have increased steadily in the past years, from \$11 billion in 2017 to almost \$18 billion in 2020. In 2021, due to the impact of COVID-19, the country's total exports slightly contracted. In terms of products, garments, textiles, and footwear (i.e. Harmonized System [HS] codes 61, 62, and 64) continue to dominate exports. At the same time, exports of leather, saddlery and harnesses, travel goods, and handbags (HS 42) have sharply increased.

---

<sup>1</sup> World Bank, The World Bank in Cambodia, <https://www.worldbank.org/en/country/cambodia/overview>

<sup>2</sup> World Bank, Cambodia, World Development Indicators, <https://data.worldbank.org/country/cambodia?view=chart> (accessed 14 July 2021).

<sup>3</sup> Ibid.

**Table 3.1. Total Exports from Cambodia, 2017–2021**  
(\$ million)

HS Code	Product (2-digit)	2017	2018	2019	2020	2021
61	Articles of apparel and clothing accessories, knitted or crocheted	6,348	6,586	6,001	5,188	5,819
62	Articles of apparel and clothing accessories, not knitted or crocheted	681	1,241	2,285	2,297	2,198
42	Articles of leather; saddlery and harness; travel goods, handbags, and similar containers; articles of animal gut (other than silkworm gut)	277	572	1,104	1,009	1,581
64	Footwear, gaiters, and the like; parts of such articles	880	1,040	1,268	1,123	1,392
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	444	512	577	762	1,081
94	Furniture; bedding, mattresses, mattress supports, cushions, and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates, and the like; prefabricated buildings	79	135	420	638	873
87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	378	404	442	559	690
43	Fur skins and artificial fur; manufactures thereof	292	300	290	200	475
10	Cereals	336	420	422	471	424
40	Rubber and articles thereof	256	225	225	282	422
39	Plastics and articles thereof	150	195	240	309	411
	Others	1,147	1,078	1,550	4,878	2,205
	Total	11,269	12,708	14,825	17,716	17,572

HS = Harmonized System.

Source: ITC, Cambodia, <https://intracen.org/our-work/regions-and-countries/asia-and-the-pacific/cambodia> (accessed 1 May 2022).

## 2. Trading Environment Indicators

A business-friendly environment plays a crucial role in the development of the private sector and thus the economic performance of a country. The Government of Cambodia has improved the country's business environment by closely coordinating and consulting with the private sector through various mechanisms, including the Government-Private Sector Forum. This success has been reflected in the World Bank's Ease of Doing Business reports and the *United Nations Global Survey on Digital and Sustainable Trade Facilitation Survey*.

Compared with 2018 when the ASEAN (*Association of Southeast Asian Nations*) *Seamless Trade Facilitation Indicators (ASTFI) Baseline Survey* was conducted, the times to export and to import in 2020 have shortened, from 8.0 days to 7.5 days and from 6.0 days to 5.8 days, respectively (Table 3.2). In addition, various efforts towards trade facilitation have occurred, such as Sub-Decree No. 27 on 29 January 2019, which terminated the role of CamControl at border-crossing points (Sok, 2019). CamControl had been acting as a technical arm of the General Department of Customs and Excise (GDCE), focussing on high-risk products. However, with its removal, GDCE became the only agency at border-crossing points, streamlining all work in one place. When necessary, GDCE also coordinates with related agencies, such as the Ministry of Agriculture, Forestry and Fisheries (MAFF) on sanitary and phytosanitary (SPS) issues and the Ministry of Health (MOH) on pharmaceutical and/or cosmetics products.

Another noteworthy trade facilitation reform was the removal of Kampuchea Shipping Agency and Brokers (Kamsab) on 30 January 2019 under Sub-Decree No. 31 dated 5 February 2019. Kamsab was established in 1979 as a state-owned agency, with the objective of facilitating trade by ship. However, given the growth of international trade and the private sector, the role of this agency has been greatly diminished. The termination of Kamsab thus helped reduce the level of complexities in doing business for the private sector (Sok, 2019).

**Table 3.2. Cambodia's Ease of Doing Business, 2006–2020**

Indicator	2006	2010	2014	2018	2020
<b>Trading across Borders</b>					
Distance to border (km)	49.80	61.23	65.87	67.28	67.3
Time to export (days)	43.00	22.00	22.00	8.00	7.50
Time to import (days)	54.00	29.00	24.00	6.00	5.80

Source: World Bank, Business Enabling Environment, <https://www.worldbank.org/en/programs/business-enabling-environment/doing-business-legacy>

As shown in Table 3.3, the improvement in trade facilitation is reflected in all indicators of the United Nations Global Survey on Digital and Sustainable Trade Facilitation between 2015 and 2021 (United Nations, 2021). In particular, Cambodia's rapid progress in introducing paperless trade is remarkable, increasing from a 29% implementation rate in 2015 to 66% in 2021. In this regard, the introduction of the National Single Window (NSW), Phase 2 (2019–2023) is a significant step; the ASEAN Single Window – for the exchange of electronic documents amongst ASEAN Member States – is also now available. This includes the exchange of certificates of origin since July 2019 and ASEAN customs declaration documents since December 2020 (WTO, 2021).

**Table 3.3. United Nations Global Survey on Digital and Sustainable Trade Facilitation, Cambodia, 2015–2021**

Indicators	2015	2017	2019	2021
<b>Digital and Sustainable Trade Facilitation</b>				
Transparency	86.67	93.33	93.33	100
Formalities	79.17	79.17	91.67	91.67
Institutional Arrangements and Cooperation	77.78	77.78	77.78	88.89
Paperless Trade	29.63	40.74	62.96	66.67
Cross-Border Paperless Trade	0	0	27.78	55.56

Source: United Nations, Trade Facilitation and Paperless Trade in Cambodia, <https://www.untfsurvey.org/economy?id=KHM>

### 3. Trade Facilitation

As previously mentioned, Cambodia is one of the most liberalised economies in the region, joining ASEAN in 1999 and the World Trade Organization (WTO) in 2004. In 2016, Cambodia became a signatory to the WTO Trade Facilitation Agreement. Cambodia has thus become actively engaged in trade facilitation reforms to reduce trade transaction costs and to improve trade competitiveness. Part of this reform is the development of the NSW; the infrastructure is complete, and the country is currently in the process of having relevant government agencies linked to the system. The update of the Automated System for Customs Data (ASYCUDA), with support from ARISE+ Cambodia, is also expected to enable GDCE to conduct customs clearances more efficiently.

According to the second ASTFI conducted in 2021, trade facilitation in Cambodia has generally improved compared to 2018. If broken down by component, cross-border coordination and transit facilitation have improved the most, followed by import/export formalities and coordination as well as communication with and active engagement of the private sector.

### 3.1. Transparency of Information

The GDCE website,<sup>4</sup> National Trade Repository (NTR),<sup>5</sup> and other agency websites contain adequate trade-related information for traders and the public. The GDCE and NTR websites are the main platforms for agencies to disseminate trade-related information to the public. They include information, for example, on how to obtain a certificate of origin from the Ministry of Commerce (MOC)<sup>6</sup> and an SPS certificate from MAFF.<sup>7</sup> Overall, the public has adequate access to information on export and import formalities of regulatory agencies. The Department of Import and Export, MOC,<sup>8</sup> and the Council for the Development of Cambodia (CDC)<sup>9</sup> also provide important trade-related information on their websites.

Regarding the NTR and ASEAN Trade Repository, these are well aligned with the ASEAN Trade in Goods Agreement (ATIGA). The Ministry of Economy and Finance hosts the NTR on behalf of all line agencies and institutions engaged in Cambodia's import/export processes. The NTR Secretariat, located in its Department of Economic Integration and ASEAN, manages the content. The NTR also provides links to websites of relevant trade agencies and institutions. By having URLs for various trade-related topics on the ASEAN Trade Repository website, Cambodia's NTR is connected to the ASEAN Trade Repository.<sup>10</sup> However, relevant institutions and agencies need to maintain their efforts in providing the necessary information for traders by updating their websites on a regular basis.

CDC also provides English translations of some trade-related information and investment-related laws and regulations on its website. GDCE serves as an enquiry point for both domestic and international traders.<sup>11</sup> Traders can also contact GDCE by phone, e-mail, Facebook, and Telegram. Separately, traders are also encouraged to consult the Customs Tariff Book for more official and up-to-date tariff information, as indicated on the GDCE website.<sup>12</sup> Because online content may be the primary source of information on the country's trading environment for traders abroad, updating it on a regular basis can enhance trade facilitation.

---

<sup>4</sup> GDCE, <https://www.customs.gov.kh/en>

<sup>5</sup> Cambodia National Trade Repository, <https://cambodiantr.gov.kh>

<sup>6</sup> GDCE, Certificate of Origin, <https://www.customs.gov.kh/en/customs-procedures/3644-certificate-of-origin?ref=3721>

<sup>7</sup> GDCE, Sanitary and Phytosanitary Certificate SPS, <https://www.customs.gov.kh/en/customs-procedures/3650-sanitary-and-phytosanitary-certificate-sps?ref=3721>

<sup>8</sup> MOC, <https://www.moc.gov.kh/> [in Khmer].

<sup>9</sup> CDC, <https://cdc.gov.kh/>

<sup>10</sup> ASEAN, ASEAN Trade Repository, <https://atr.asean.org/index.php/topic>

<sup>11</sup> GDCE, Role and Responsibility, <https://www.customs.gov.kh/en/about/79-role-and-responsibility>

<sup>12</sup> GDCE, Customs Tariff of Cambodia 2017, <https://www.customs.gov.kh/en/customs-procedures/6952-customs-tariff-of-cambodia-2017?ref=104>

The Institute of Standards of Cambodia (ISC) also regulates trade by overseeing safety standards of imports and exports. Information on procedures for traders is available on its website in both Khmer and English.<sup>13</sup>

### 3.2. Communication and Active Engagement of the Private Sector

Cambodia communicates and engages with the private sector through various mechanisms. These arrangements serve as meeting places in which the government and private sector can discuss trade issues.

The inter-ministerial National Trade Facilitation Committee was officially established in 2020 with a clear structure; the minister of Economy and Finance is the chair, and the director-general of GDCE is the permanent vice-chair.<sup>14</sup> In total, it consists of 13 members, of which 12 are representatives from related government agencies and 1 is from the Cambodia Chamber of Commerce representing the private sector. The secretariat is located in GDCE with support from development partners. Amongst them, ARISE+ Cambodia, financed by the European Union and the Government of Germany, is working closely with GDCE, MOC, and other related agencies on trade facilitation reform agendas from 2019 until 2023. The three key components of ARISE+ are to (i) improve customs, trade facilitation, and standards; (ii) strengthen institutional capacities and improve regulatory practices for international trade; and (iii) enhance private sector engagement in trade, notably of small and medium-sized enterprises (SMEs) (ARISE+ Cambodia, 2020). The United Nations Conference for Trade and Development also stepped up its support to Cambodia, especially to the National Trade Facilitation Committee through an e-learning webinar series as part of a capacity-building programme (UNCTAD, 2021).

One of the main stakeholder consultation mechanisms is the Customs–Private Sector Partnership Mechanism (CPPM).<sup>15</sup> It was created by Prakas No. 906 on 9 October 2009, with an objective to enhance private sector compliance with customs laws and regulations. The CPPM is co-chaired by the director-general of GDCE and the president of the Cambodia Chamber of Commerce. The CPPM holds regular meetings and has four sectoral working groups:<sup>16</sup> Customs Export-Oriented Garment Industry, Customs Export-Oriented Non-Government Industry, Customs Domestic Market-Oriented Business, and Customs-SMEs Working Group. Providing platforms to deal with important customs laws and regulatory concerns, the working groups met on a frequent basis.

---

<sup>13</sup> ISC, <https://isc.gov.kh/en>

<sup>14</sup> Sub-Decree No. 18, signed by the Prime Minister dated 26 February 2020.

<sup>15</sup> GDCE, Customs-Private Sector Partnership Mechanism (CPPM), <https://www.customs.gov.kh/en/customs-procedures/3403-customs-private-sector-partnership-mechanism-cppm?ref=392>

<sup>16</sup> In the ASFTI I survey, there were only three working groups.

Another important mechanism for private sector consultation is the Government–Private Sector Forum, which was established in 1999. It is conducted bi-annually, chaired by the prime minister, and has the status of a cabinet meeting. The forum has 10 working groups: Agriculture and Agroindustry; Tourism; Manufacturing and SMEs and Services; Law, Tax, and Governance; Banking and Financial Services; Transport and Infrastructure; Export Processing and Trade Facilitation; Industrial Relations; Unhusked Rice and Rice; and Power and Mining Resources.<sup>17</sup> The most recent forum was held in January 2020 (Hun, 2020).

Bilateral consultations between relevant government agencies and the business community are also regularly held. For example, Cambodia–Japan Public–Private Sector meetings have been held biannually since 2009. The most recent meeting was in February 2021, co-chaired by the CDC secretary-general and the Ambassador of Japan to Cambodia.

Separately, government agencies also hold consultations with the private sector on an as-needed basis. For example, ISC and MAFF focal points noted that their agencies hold meetings with the private sector to discuss trade-related issues. Regularising these meetings may significantly improve discussions on trade facilitation issues.

### 3.3. Release and Clearance Formalities

Release and clearance formalities have slightly improved over the past few years. For example, GDCE has refreshed its website to provide a clearer outline of the procedures for requesting advanced rulings.<sup>18</sup> Before the cargo arrives, an application for an advanced ruling must be made in writing. Decisions on advanced rulings for HS-code classification are published on the GDCE website. As of March 2020, 156 advanced rulings were listed, compared to only 71 in 2018 (GDCE, 2015a). Firms that request advance rulings are mostly large foreign firms. Therefore, enhancing information on advanced rulings relevant to all traders and firms may be needed to promote their wider use.

Pre-arrival processing involves the (electronic) submission of relevant declaration data of goods or cargo to the relevant authorities before the arrival (for import) or prior to the departure (for export) of goods. Although pre-arrival processing is used, the process is still being done manually. With support from ARISE+ Cambodia, an e-system is being developed. Once it is operational, it is expected to further enhance trade facilitation with shorter clearance times.

---

<sup>17</sup> CAMFEBA, Government–Private Sector Forum, <https://www.camfeba.com/representative.html>

<sup>18</sup> GDCE, Advanced Ruling, <https://customs.gov.kh/en/customs-procedures/371-advanced-ruling?ref=378>



Risk management is another important component of trade facilitation. GDCE conducts risk management and implements inspections based on risk indicators, with target inspection rates of 20.0% for imports and 0.5% for exports. Risk indicators are based on GDCE risk profiles, put into ASYCUDA and the Customs Risk Management Database System. High-risk shipments are subjected to physical inspection.

The separation of release from final determination as well as payment of customs duties have improved slightly. Normally, traders can clear customs after paying duties and taxes. The early release of goods without payment is also allowed by completing the manifest and declaration submissions with a guarantee.

Electronic payment is available at GDCE and other major agencies and institutions, such as CDC, MAFF, and the Ministry of Mines and Energy. They also accept cash and checks. However, all forms of payment are not accepted at all agencies; thus, electronic payment services need to be enhanced to further improve trade facilitation.

Appeals and review mechanisms are fully functional in Cambodia. Traders can file an appeal against a GDCE judgment, and any request for an explanation for the decision is accommodated. Traders can also appeal to a higher management level and a competent court. However, in practice, this option is seldom used.

A post-clearance audit is a systematic review of a trader's relevant commercial systems and processes, financial and non-financial records, physical stock, and other assets. It is conducted after the release of goods and is a means to measure and to improve compliance. In accordance with Prakas No. 388 (2008), GDCE is allowed to undertake a post-clearance audit within 3 years following the filing of a declaration. Enhancing the role of other relevant agencies and institutions for post-clearance audit can further improve risk management and improve compliance.

Dwell time is the amount of time between the arrival of cargo at a port and the release of goods from the port's premises after all permits and clearances have been acquired. In Cambodia, dwell time has slightly improved. Port authorities now publish related information on an ad-hoc basis. Although dwell time is not specifically mentioned, related information is published in time-release studies (GDCE, 2020). Shifting publication to a more regular basis can further improve trade facilitation; as some ports use ASYCUDA, it should not be difficult to extract dwell times from the data stream.

A time-release study is a method for calculating the average time between the arrival of goods and their release. Although such studies were conducted by GDCE in 2013 and 2019, they only occur on an ad-hoc basis and with support from development partners. Moving publication to a more regular basis can further improve the trade facilitation.

Trade facilitation measures for trusted traders or authorised economic operators are available in Cambodia through the Best Trader Incentive Mechanism. The GDCE website contains information on the programme, relevant laws and regulations, and selection criteria.<sup>19</sup> To become a best trader, a trader must meet various criteria, such as being at rank 1 in the Trade Credibility Management System at the time of application. In April 2021, the number of best traders was 43, up from only 17 in 2017. An authorised economic operator programme is not yet available. Cambodia is planning to implement it by the end of 2022, and mutual recognition agreements will be considered after that.

Self-certification was put into use in early 2021, after a few pilots. Implementing the ASEAN-Wide Self-Certification mechanism can help reduce traders' documentation burdens when seeking preferential tariff treatment and enhance the use of ATIGA tariff concessions.

### 3.4. Import and Export Formalities

To improve trade facilitation, GDCE has accepted electronic copies of declaration documents for all traders through the NSW since the promulgation of the E-Commerce Law in November 2019. Previously, traders would spend hours delivering actual copies from GDCE headquarters in Phnom Penh to the port in Sihanoukville. However, today, traders still need to submit original copies for some documents. Other relevant agencies and institutions, such as CDC, MAFF, Department of Export-Import, and ISC, also accept digital copies. However, the Ministry of Mines and Energy does not.

In regard to the acceptance of copies, it differs amongst the relevant agencies. GDCE accepts certified true copies or notarised copies, but others, such as CDC, MAFF, Department of Export-Import, and ISC, only accept original copies.

The development and operationalisation of the NSW are key to trade facilitation reform. GDCE is the lead agency, with participation from CDC, ISC, MAFF, MOC, and Ministry of Health. Trade-related documents that can be submitted online through the NSW include export and import permits, certificates of origin, and licenses. The NSW is currently being connected to the ASEAN Single Window. Documents, such as ATIGA Form D and ASEAN Customs Declaration Document, are being exchanged with other countries through the ASEAN Single Window. The live operation of the ASEAN Customs Declaration Document began on 31 December 2020 amongst Cambodia, Myanmar, and Singapore; Malaysia and Thailand followed in March 2021.

---

<sup>19</sup> GDCE, Best Traders, <https://www.customs.gov.kh/en/customs-procedures/353-best-traders?ref=714>

### 3.5. Cross-Border Coordination with Neighbouring Countries

Border agency institutional coordination has witnessed some progress. Trans-border institutional arrangements have been implemented but on an ad-hoc basis. Memoranda of understanding have been signed between GDCE and neighbouring Lao People's Democratic Republic (Lao PDR), Thailand, and Viet Nam on customs coordination.

Regarding a computerised system for transit, Cambodia has been one of the first countries to participate in the ASEAN Customs Transit System (ACTS) from October 2020. Other countries include Lao PDR, Malaysia, Thailand, and Viet Nam. In Cambodia, both technical systems and domestic regulations are in place for its implementation. However, as of June 2021, only three ACTS transit movements had been successfully conducted. One transit was completed from Malaysia to Cambodia through Thailand in February 2021. The limited usage of the ACTS was primarily due to the challenges faced by the COVID-19 pandemic, requiring members to take additional precautionary measures.

With regard to simplified procedures for authorised transit traders, it is now in full operation. Traders can apply for such status at GDCE by submitting required documents, following the ACTS registration guide, which is also available in Khmer (GDCE, 2015b).

### 3.6. Transport Facilitation

Issuance of ASEAN goods vehicle cross-border permits can occur in Cambodia. As a participating member, Cambodia has applied quotas of 500 permits for all ASEAN Member States.

For land transport facilitation, Cambodia has already ratified Protocol 1 (designation of transit transport routes and facilities), Protocol 2 (designation of frontier posts), Protocol 4 (technical requirements of vehicles), and Protocol 7 (customs transit system) under the ASEAN Framework Agreement on the Facilitation of Goods in Transit (AFAFGIT).<sup>20</sup> However, only Protocol 2 is being implemented. Enhancing the implementation of the remaining protocols would help improve trade facilitation in Cambodia.

The ASEAN Framework Agreement on the Facilitation of Inter-State Transport (AFAFIST) and the ASEAN Framework Agreement on Multimodal Transport (AFAMT) have been ratified by the Parliament. However, there are no laws or regulations in place yet for implementation.

---

<sup>20</sup> Protocols 1 and 4 are under the authority of the Ministry of Public Works and Transport. Protocols 2 and 7 fall under the authority of GDCE.

### 3.7. E-Commerce

Regarding a legal framework and operationalisation of e-identification and authorisation, Sub-Decree No. 246 dated 29 December 2017 allows the use of digital signatures (DFDL, 2018). Moreover, the Electronic Commerce Law was promulgated, having passed the National Assembly in November 2019. The following year, Sub-Decree No. 134 on Classifications, Formalities and Procedures on the Issuance of Permits and Licenses to Intermediaries and Electronics Service Providers and Exemption, and Prakas No. 290 on the Provision of Permits and Licenses for Electronic Commerce, were issued (DFDL, 2020).

## 4. Conclusion

Over the last few decades, the integration of Cambodia's economy into regional and global economies has contributed to its impressive economic performance. Cambodia has undertaken various efforts to streamline the trade process and to enhance trade facilitation. As a result, both trade activities and the capacity of its trade-related agencies and institutions have increased.

Overall, Cambodia's trade facilitation regime has significantly improved, as evident from the ASTFI I and ASTFI II survey results. However, more efforts towards further improvements are needed.

To enhance the transparency of information on laws, regulations, and procedures, more effort is needed to provide necessary and sufficient information for traders by updating the websites of the relevant agencies and institutions on a regular basis. Communication and engagement with the private sector can be further enhanced by regularising the meetings between trade-related agencies and institutions and the private sector. To enhance trade facilitation, wider adoption of digital copies for documentation and broader acceptance of electronic payments by regulatory agencies and institutions should be promoted. Cross-border cooperation and transport facilitation should be improved by working closely with neighbouring countries to overcome regulatory differences. Dwell-time and time-release studies should be conducted and published on a regular basis, as such information is important for both policymakers and traders.

Acceptance of online payments by major agencies has increased, partly as a measure to respond to the COVID-19 pandemic. These have helped traders save time, leading to smoother business transactions. Continuation of this practice, even after the pandemic, will benefit traders and help boost competitiveness for trading firms.

## References

- ARISE+ Cambodia, Project Components, <https://www.cambodia-ariseplus.asean.org/project-components>
- Association of Southeast Asian Nations (ASEAN), ASEAN Trade Repository, <https://atr.asean.org/index.php/topic>
- Cambodia Federation of Employers and Business Associations (CAMFEBA) Government–Private Sector Forum, <https://www.camfeba.com/representative.html>
- Cambodia National Trade Repository (NTR), <https://cambodiantr.gov.kh>
- Council for the Development of Cambodia (CDC), <https://cdc.gov.kh/>
- DFDL (2018), Cambodia Legal Update January 2018, 5 February, <https://www.dfdl.com/resources/legal-and-tax-updates/cambodia-legal-update-january-2018/>
- (2020), E-Commerce Law – The Impact on Cambodia’s Online Business, 22 October, <https://www.dfdl.com/resources/legal-and-tax-updates/e-commerce-law-the-impact-on-cambodias-online-business/>
- General Department of Customs and Excise (GDCE), <https://www.customs.gov.kh/en>
- Advanced Ruling, <https://customs.gov.kh/en/customs-procedures/371-advanced-ruling?ref=378>
- Best Traders, <https://www.customs.gov.kh/en/customs-procedures/353-best-traders?ref=714>
- Certificate of Origin, <https://www.customs.gov.kh/en/customs-procedures/3644-certificate-of-origin?ref=3721>
- Customs Tariff of Cambodia 2017, <https://www.customs.gov.kh/en/customs-procedures/6952-customs-tariff-of-cambodia-2017?ref=104>
- Customs-Private Sector Partnership Mechanism (CPPM), <https://www.customs.gov.kh/en/customs-procedures/3403-customs-private-sector-partnership-mechanism-cppm?ref=392>
- Role and Responsibility, <https://www.customs.gov.kh/en/about/79-role-and-responsibility>
- Sanitary and Phytosanitary Certificate SPS, <https://www.customs.gov.kh/en/customs-procedures/3650-sanitary-and-phytosanitary-certificate-sps?ref=3721>
- (2015a), *Advance Ruling on Tariff Classification*, <https://api.customs.gov.kh/wp-content/uploads/2015/05/registration-advance-ruling-on-hs.pdf>
- (2015b), *Guidebook on Customs Procedures: ASEAN Customs Transit System*, <https://api.customs.gov.kh/wp-content/uploads/2015/05/20201016-ACTS-Customs-Procedures-Manual-KH.pdf>

- (2020), *Time Release Study for Cambodia – 2019*, Phnom Penh, [https://api.customs.gov.kh/wp-content/uploads/2020/08/Cambodia\\_TRS\\_2019\\_Final-Report\\_04\\_08\\_20\\_with-DG-Signature.pdf](https://api.customs.gov.kh/wp-content/uploads/2020/08/Cambodia_TRS_2019_Final-Report_04_08_20_with-DG-Signature.pdf)
- Government of Cambodia (2019), *Cambodia Trade Integration Strategy, 2019–2023*, Phnom Penh.
- Government of Cambodia, MOC, <https://www.moc.gov.kh/> [in Khmer].
- Government of Cambodia, Ministry of Planning (2021), *Poverty in Cambodia: Setting the New Poverty Line*, Phnom Penh.
- Hor, K. (2019), 'Garment Exports Increased 24%', *Phnom Penh Post*, 30 January, <https://www.phnompenhpost.com/business/garment-exports-increase-24>
- Hun, P. (2020), 'Private Sector Leaders to Meet with Hun Sen', *Phnom Penh Post*, 28 January, <https://www.phnompenhpost.com/business/private-sector-leaders-meet-hun-sen-0>
- Institute of Standards of Cambodia (ISC), <https://isc.gov.kh/en>
- International Labour Organization (ILO) (2019), *Cambodia Garment and Footwear Sector Bulletin*, 8, Geneva.
- International Trade Centre (ITC), Cambodia, <https://intracen.org/our-work/regions-and-countries/asia-and-the-pacific/cambodia> (accessed 1 May 2022).
- Sok, C. (2019a), 'Camcontrol Removed from Borders', *Khmer Times*, 4 February, <https://www.khmertimeskh.com/574979/camcontrol-removed-from-borders/>
- (2019b), 'Shipping Agency Terminated', *Khmer Times*, 7 February, <https://www.khmertimeskh.com/575884/shipping-agency-terminated/>
- United Nations, Trade Facilitation and Paperless Trade in Cambodia, <https://www.untfsurvey.org/economy?id=KHM>
- United Nations Conference on Trade and Development (UNCTAD) (2021), Webinar on Kick-Off of UNCTAD E-Learning Course for Members of the Cambodia's National Trade Facilitation Committee, 19 April, <https://unctad.org/es/node/32637>
- World Bank, Business Enabling Environment, <https://www.worldbank.org/en/programs/business-enabling-environment/doing-business-legacy>
- World Bank, Cambodia, World Development Indicators, <https://data.worldbank.org/country/cambodia?view=chart> (accessed 14 July 2021).
- The World Bank in Cambodia, <https://www.worldbank.org/en/country/cambodia/overview>
- (2022), *Cambodia Economic Update, December 2022: Navigating Global Economic Headwinds*, Washington, DC.
- World Trade Organization (WTO), Operation of the Single Window, Trade Facilitation Agreement Database, <https://tfadatabase.org/members/cambodia/article-10-4-3> (accessed June 2022)