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GLOBAL GUIDE 2021
EMPLOYMENT AND EMPLOYEE BENEFITS

Employment and Employee Benefits in Cambodia: Overview

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SCOPE OF EMPLOYMENT REGULATION

1. Do the main laws that regulate the employment relationship apply to:

- **Foreign nationals working in your jurisdiction?**
- **Nationals of your jurisdiction working abroad?**

Laws Applicable to Foreign Nationals

The relationship between employers and their workers is primarily governed by:

- The Labour Law dated 13 March 1997 (as amended in 2007 and 2018) (Labour Law).
- The Law on Social Security dated 2 November 2019 (Social Security Law).
- Other regulations issued by the Cambodian Government and the *Ministry of Labour and Vocational Training* (MLVT).

Cambodia has also ratified 13 International Labour Organization (ILO) conventions, which have legal effect in Cambodia, including eight fundamental ILO conventions.

The regulatory framework of Cambodia's employment legislation is intended to apply to both domestic workers (Cambodian nationals) and foreign nationals currently performing work under employment contracts in Cambodia. Cambodia's labour regime applies to all work conducted within the kingdom regardless of where the employment contract was concluded and does not discriminate based on the nationality or residence of any of the parties to an employment agreement.

The Labour Law is applicable despite a choice of foreign law in the employment contract, provided the employment contract is to be performed in Cambodia.

Laws Applicable to Nationals Working Abroad

Cambodian nationals working overseas are subject to and regulated by the labour laws of the jurisdiction where they are working.

EMPLOYMENT STATUS

2. Does the law distinguish between different categories of worker? If so, what are the requirements to fall into each category, the material differences in entitlement to statutory employment rights and are there any maximum time periods for which each category of worker can be engaged?

Categories of Worker

Employee/Labourer/Worker. Broadly, depending on the nature of work to be conducted by an individual, the individual is classified as either an employee or a labourer. However, an employee and a labourer enjoy the same rights and benefits under the law. The term "worker" is used to collectively refer to both an employee and a labourer.

Under the Labour Law, an employee is a person employed to assist a person/organisation in return for remuneration who, specifically, is not employed to solely perform manual labour (but can do so incidentally). A labourer is defined as an individual who, under the direction of an employer, predominantly performs manual labour in return for remuneration.

Independent Contractor/Self-Employed. An independent contractor arrangement constitutes a "contract for work" governed by provisions of the Civil Code dated 8 December 2007 (Civil Code). A contract for work is a contract under which one party (the contractor) assumes the obligation to perform agreed work and the hiring party assumes the obligation to pay remuneration to the contractor for the work. An independent contractor is legally free to determine the performance of the contract, including the nature of the work to be performed and how it is carried out. Additionally, the contractor must not be subject to the direction and supervision of the hiring party.

The law does not state any specific test to determine whether a person is a worker or an independent contractor. The Arbitration Council (AC) interpreted the terms "direction" and "supervision" in Arbitral Award 154/09-Radio Free Asia, dated 16 December 2009. In particular, the AC found that the following elements can be taken into account when making a determination as to direction and supervision:

- **Recruitment and remuneration.** At the point of hiring, a worker can generally be required to undertake an interview to determine their suitability for the job and the appropriate remuneration.
- **Requirements to comply with internal work rules and schedules.** A worker is required under the Labour Law and general contract law to adhere to the internal work rules and working schedules set out by an employer. These rules cover working hours, working schedules, leave, how the work is done, workplace, behaviour, and so on. Under the Labour Law, any employer of an enterprise or establishment who employs at least eight workers must establish internal rules. The internal regulations must be established by the manager of the enterprise after consultation with workers' representatives, within three months following the opening of the business. Before coming into effect, the internal regulations must be certified by the Labour Inspector. Employers normally require employees under the employment contract to adhere to the internal work rules.
- **Right to discipline and termination.** Under the framework of internal work rules, the rights of direction and supervision can cover disciplinary actions against a worker and termination of employment.

When an employer substantially supervises and directs an independent contractor to the extent that this can be categorised as direction and supervision in the above terms, the relationship

between the employer and the contractor can be legally viewed as an employer-worker relationship. In such a scenario, the employer can be held responsible for all employer's obligations imposed under the Labour Law with respect to the contractor.

Entitlement to Statutory Employment Rights

As noted above, an employee and a labourer have the same statutory employment rights and benefits under the Labour Law. An independent contractor only enjoys the contractual rights and benefits stipulated in the agreement made with the hiring party.

Time Periods

There is no maximum period of time or restriction imposed on the duration of employment. However, the period of employment is used as a basis to categorise types of employment contracts (*see Question 4*).

BACKGROUND CHECKS

3. Are there any restrictions or prohibitions on carrying out background checks in relation to applicants?

Restrictions/Prohibitions on Conducting Background Checks

There is currently no legal provision on conducting background checks. Information obtained during a background check may qualify as personal information and therefore protected under the general data privacy provisions and the Labour Law.

While some employers request general references from former employers, it is not recommended since some information may be considered confidential.

Therefore, in practice, a hiring party or entity can conduct background checks of the applicants in a manner that does not contravene Cambodian laws and subject to the applicants' consent.

Background Checks by Third Parties

Background checks conducted by third parties on behalf of the employer require the applicant's consent and must comply with Cambodian laws on data privacy.

REGULATION OF THE EMPLOYMENT RELATIONSHIP

4. How is the employment relationship governed and regulated?

Written Employment Contract

The employment relationship between an employer and a worker is governed by the provisions of the employment contract concluded by the parties.

Under the Labour Law, there are two main types of employment contracts:

- Fixed duration contract (FDC).
- Undetermined duration contract (UDC).

An FDC must be in writing and can have a total duration of a maximum of two years from the date of commencement. Based on Instruction 050/19 of the MLVT, the initial term of an FDC must not exceed two years, and all consecutive renewals must not exceed a total period of two years. If the FDC is consecutively renewed for a total period exceeding two years, it will be automatically converted into a UDC regardless of the parties' intent.

For example:

- If the initial FDC has a fixed term of six months, the maximum period of the FDC will be two years and six months.
- If the initial FDC has a fixed term of one year, the maximum period of the FDC will be three years.
- If the initial FDC has a fixed term of two years, the maximum period of the FDC will be four years.

Based on the above, the total and maximum length of an FDC (comprised of the initial term of the FDC, plus all consecutive renewals) is contingent on the period of the initial FDC (up to two years).

Instruction 050/19 is not consistent with past rulings of the *AC*. Before the issuance of the 2019 Instruction, according to past AC rulings, the total duration of an FDC could not exceed two years and would be converted into a UDC regardless of the original intent of the parties when the entire duration of the FDC (renewals included) exceeded two years.

Unlike FDCs, the Labour Law does not require UDC agreements to be in writing. While parties are free to negotiate the entire agreement orally, best commercial practice mandates that a UDC should also be in writing to avoid any potential disputes among the parties and to ensure the parties are aware of their rights and obligations under the agreement.

Any employment agreement between an employer and a worker must meet the minimum standards set by the Labour Law (and its related regulations). Any employment agreement containing clauses that are less beneficial than the benefits provided under the Labour Law, the Labour Law will prevail. Employers are free to include provisions in the employment agreement which provide greater benefits to workers than required under the Labour Law.

Implied Terms

Generally, there are no implied terms other than those contained in the Labour Law, where there is any conflict between the provisions of the employment agreement and the Labour Law However, matters not covered by the employment contract are governed by the Labour Law, other applicable laws relating to employment matters, and the relevant regulations, to the extent that they are relevant.

Collective Agreements

Terms and conditions of individual employment contracts and collective bargaining agreements may conflict with one another. The Labour Law provides that where the rights and interests of the worker stipulated in an individual employment contract are less favourable to the worker than provided for in a collective bargaining agreement, the collective bargaining agreement will prevail over the individual employment contract.

Collective bargaining agreements are binding on the employers who sign these agreements with trade unions or worker representatives at the business level. Currently, there are no specific agreements that set out terms for all workers working in any specific sectors.

5. What are the main points to consider if an employer wants to unilaterally change the terms and conditions of employment?

Employers cannot unilaterally change the terms and conditions of employment provided under employment agreements. If the terms and conditions of employment differ from what has been agreed between the worker and employer, the worker has the right to terminate the employment contract immediately. Therefore, the employer should inform the worker and seek their consent to the altered terms and conditions (preferably in writing).

MINIMUM WAGE AND BONUSES

6. Is there a national (or regional) minimum wage? Is it common to reward employees through contractual or discretionary bonuses?

Minimum Wage

Under Prakas No. 264/21 dated 28 September 2021 issued by the MLVT, workers employed in the textile, garment and footwear manufacturing (TGF) sectors are entitled to a minimum wage of USD192 per month for probationary workers and USD194 per month for regular workers, effective from 1 January 2022.

Workers who receive wages based on the quantity of the products they produce (pieceworkers) are entitled to wages based on the results they achieve. If the work produced exceeds the minimum wage, the worker must receive an additional amount. If the work produced is lower than the minimum wage, the employer must top up the employee's wage so that 'it meets the minimum threshold.

Workers in the TGF sectors are also entitled to other mandatory benefits specific to these sectors only, such as attendance bonuses, seniority bonuses, travel and accommodation allowances, and overtime meal allowances.

Further, the Law on Minimum Wages enacted in 2018 guarantees a minimum wage for workers covered by the Labour Law. These include most employees working in the private sector except for those in the air and maritime transportation sectors. However, the exact figure of the minimum wages is to be determined by Prakas of the MLVT.

Any agreement, whether written or verbal, providing a minimum wage lower than the level determined by the MLVT will be null and void.

To date, the MLVT has not issued Prakas on the minimum wage for sectors other than the TGF sector.

Bonuses

It is common practice in Cambodia for businesses to reward their workers through contractual or discretionary bonuses. While there is no requirement under Cambodian labour law for businesses to pay bonuses, the employer can choose to do so, provided that the minimum standards set by the Labour Law for remuneration are met.

In addition, if the employer provides any benefits to its workers that exceed the minimum standards set by the Labour Law, the employer may be legally bound to continue to provide these benefits on a recurring basis (*Article 13, Labour Law; general principle of contract law as stipulated in the Civil Code*). Once the employer and employee agree on the exceeding benefits, this is binding on both parties until expiration or termination of the contract. Any modification to the contractual benefits that exceed benefits under the Labour Law requires the employee's consent.

From a taxation perspective, there are no restrictions that limit the amount of bonus that can be awarded to any worker. Cambodia's tax law classifies bonuses as part of a worker's "salary". Therefore, any bonuses paid to a worker are included in the calculation of the Tax on salary (*see Question 23, Rate of Taxation on Employment Income*).

WORKING TIME, HOLIDAYS AND FLEXIBLE WORKING

7. Are there restrictions on working hours, and if so, can an employee opt out? Is there a minimum paid holiday entitlement? Is there a statutory right for employees to request to work flexibly?

Working Hours

Restrictions on Working Hours. Under the Labour Law, normal working hours cannot exceed eight hours per day or 48 hours per week. An employee must consent to work overtime.

Overtime Pay. The employer must provide overtime pay to employees who work beyond the normal working hours. Overtime must be undertaken on a voluntary basis, and is subject to prior approval of the MLVT. Approval for overtime can now be requested through an application on the new MLVT online system. Overtime is limited to two hours per working day in excess of the normal eight hours.

Employees are entitled to overtime pay as follows:

- Overtime work on a normal working day: 150% of the normal working payment rate.
- Overtime work between 10:00pm to 5:00am and work performed on a normal weekly day off: 200% of the normal working payment rate.

Further, workers who work on public holidays are entitled to the normal working payment rate in addition to the normal wage due on paid public holidays.

Proposed amendments to the Labour Law will likely affect the payment regime for employees who regularly work night shifts (between 10:00pm and 5:00am).

Special Restrictions Applicable to Shift Workers. "Night work" under the Labour Law is a period of at least 11 consecutive hours that includes the interval between 10:00pm and 5:00am. In addition to continuous work that is performed by rotating teams who sometimes work during the day and sometimes at night, work at the business may always include a portion of night work.

Workers who perform permanent or shift work between 10:00pm and 5:00am are entitled to 130% of the normal working payment rate.

Rest Breaks

Rest Breaks During the Working Day. Workers who work eight consecutive hours are entitled to a one-hour lunch break according to a general practice in the private sector in Cambodia. This is normally stated in an internal regulation of each establishment or business.

Rest Periods Between Working Days. The Labour Law prohibits employers from using the same worker for more than six days per week and grants workers the right to weekly time off for a minimum of 24 consecutive hours. The weekly time off usually falls on Sunday.

Special Provisions for Night/Shift Work. An employer is free to establish its own work schedule for different jobs based on the type of work and how it is organised (*Article 138, Labour Law*). However, when a work schedule consists of split shifts (or phases), the employer can only set up two shifts, one in the morning and the other in the afternoon. The Labour Law does not include any specific provision restricting work schedule arrangements. However, any shifts arranged differently from common practice in Cambodia are likely to be contested by workers or representative bodies. For any different shift arrangement, it is advisable to seek prior approval from the MLVT.

Holiday Entitlement

Minimum Paid Holiday Entitlement. All workers under the Labour Law are entitled to paid annual leave. Annual leave in Cambodia is accrued at the rate of one and a half working days of paid leave per month of continuous service at the business. Therefore, annual leave consists of 18 working days per year, unless more favourable

provisions apply under collective bargaining agreements or individual employment agreements. The amount of annual leave increases according to the seniority of the worker at the rate of one additional day for every three years of service.

Public Holidays. The MLVT issues a Prakas each year detailing the mandatory paid public holidays that are available to all workers of businesses and establishments in Cambodia.

There are 21 public holidays for 2022 (*Sub-Decree No. 145 OrNKr/BK dated 19 September 2021 on the Public Holidays Calendar of Civil Servants, Employees, and Workers for 2022*).

To ensure that workers receive the full benefits of public holidays, if a public holiday falls on a Sunday, the worker has a right to take the subsequent business day as a compensation holiday. If an employer requires a worker to work during a public holiday, the worker has the right to receive remuneration equivalent to 100% of their wages in addition to the normal wages paid on the public holiday.

Public holidays and paid annual leave are separate entitlements.

Flexible Working

There is no statutory right for workers to submit flexible working requests. Any such arrangement is subject to agreement between the employer and the worker.

ILLNESS AND INJURY OF EMPLOYEES

8. What rights do employees have to time off in the case of illness or injury? Are they entitled to sick pay during this time off? Who pays the sick pay and, if the employer, can it recover any of the cost from the government?

Entitlement to Paid Time Off

The Labour Law is silent on short-term sick leave entitlements for workers. Any short-term sick leave entitlement is generally included in the Internal Work Rules (IWRs) of each business or establishment or negotiated between the worker and the employer. Long-term sick leave is generally allowed for up to six months.

At the discretion of the employer, sick leave can be permitted and is generally compensated as follows:

- The first month of sick leave is fully paid.
- During the second and third month of sick leave, the worker receives 60% of their salary.
- From the fourth to the sixth month of sick leave, the employment agreement is suspended without pay.

Entitlement to Unpaid Time Off

Not applicable.

Recovery of Sick Pay from the State

An employer cannot recover sick pay from the state.

Provisions Concerning COVID-19

No new general regulation or emergency provisions on sick leave pay have been provided for workers as a result of the 2019 novel coronavirus disease (COVID-19). General provisions on sick leave remain applicable. In line with MLVT/DLVT requirements, enterprises can provide either short-term or long-term paid sick leave to their workers based on their IWRs and existing policies.

However, the Cambodian Government has implemented support measures for suspended workers in the TGF, travel goods, bag manufacturing, and tourism sectors. From July to September 2021, those suspended workers, subject to their current status being certified with appropriate documentation, were eligible to receive government subsidies of USD40 per month. These support measures have not been renewed and the government has not yet adopted any new measures. An additional USD30 per month contributed by factories and enterprises is also available for TGF, travel goods and bag manufacturing sector workers (amounting to a total of USD70 per month for these workers).

During periods of business interruption, the government has extended the exemption from the obligation of employers in the TGF, travel goods, bag manufacturing and tourism sectors to make monthly contributions to the National Social Security Fund (NSSF) for Occupational Risk and Health Care Schemes.

The government will review support measures in accordance with the status of the COVID-19 economic and social situation.

RIGHTS CREATED BY CONTINUOUS EMPLOYMENT

9. Does a period of continuous employment create any statutory rights for employees? If an employee is transferred to a new entity, does that employee retain their period of continuous employment? If so, on what type of transfer?

Statutory Rights Created

Continuous employment at a business creates various statutory rights for workers. These statutory rights include:

- Higher annual leave entitlements.
- Maternity pay entitlements.
- Eligibility to represent other workers of the business as a staff representative.
- Seniority bonus (for workers employed in the TGF sector).
- Entitlements on termination (*see Question 12*).

The availability of rights for individual employees depends on the type of the right. For example, the length of paid annual leave is increased according to the seniority of workers at the rate of one day per three years of service.

Consequences of a Transfer of Employee

When strictly applying the Labour Law, the transfer of a worker from one business to another requires both the:

- Termination of the employment agreement with the worker's current employer.
- Hiring of the worker by the new business.

In these circumstances, the current employer must provide termination compensation to each dismissed worker in accordance with the Labour Law. In this process, the worker is considered to be a new hire when entering into employment relations with the new business. As a result, the worker loses their seniority status and any rights attributed to continuous employment at their previous place of employment (unless specifically recognised by the new employer).

In practice, an agreement between the parties (current employer, worker and new employer) and the new employer will determine whether the transferring worker will retain their statutory continuous employment rights covering previous seniority. If the new employer and the worker agree to this, the new employer will be responsible for all their statutory rights. If the new employer recognises these rights, the employment contract entered into between the new employer and the worker should reflect the arrangement.

FIXED-TERM, PART-TIME AND AGENCY WORKERS

10. To what extent are temporary and agency workers entitled to the same rights and benefits as permanent employees?

To what extent are part-time workers entitled to the same rights and benefits as full-time workers?

Temporary Workers

The Labour Law does not contain specific separate provisions concerning temporary, agency or part-time workers.

Under the Labour Law, casual or temporary workers enjoy the same rights and benefits as permanent workers.

Part-time workers must be entitled to the same statutory rights and benefits as permanent workers (although their benefits might be pro-rata in proportion to their working hours).

For the duration of an FDC or UDC, see *Question 4*. FDCs and UDCs are subject to different termination benefits, and whether it is easier or cheaper to terminate an FDC depends on the individual case.

When an employer substantially supervises and directs an independent contractor, the relationship between the employer and the contractor can be legally deemed an employer-worker relationship and the employer can be held responsible for all employer obligations imposed under the Labour Law (*see Question 2, Categories of Worker*).

Agency Workers

The Labour Law does not specifically address "agency workers." Where "agency worker" refers to a type of worker/employee (as opposed to an independent contractor), agency workers will enjoy the same rights and benefits as regular workers. Where "agency worker" refers to a worker hired by an outsourcing company or agency to work in another company, they are treated as the worker of that other company (rather than as a worker of the outsourcing/agency company). However, if the outsourcing/agency company has direction and supervision over the agency worker, the worker may be considered a worker of the outsourcing/agency company and can claim rights and benefits from the outsourcing/agency company.

Part-Time Workers

While the Labour Law does not contain specific, separate provisions concerning part-time workers, they are entitled to the same rights and benefits as full-time workers (on a pro-rata basis for certain benefits). Part-time workers must have their contract with the company for whom they are providing services.

DISCRIMINATION AND HARASSMENT

11. What protection do employees have from discrimination or harassment, and on what grounds?

Protection from Discrimination

The Labour Law strictly prohibits discrimination based on race, colour, sex, creed, religion, political opinion, birth, social origin, membership of a workers' union, or the exercise of union activities in employment. There is no specific protection based on gender reassignment. Any adverse discriminatory action in connection with a decision on hiring, defining or assigning work, vocational training, advancement, promotion, remuneration, granting of social benefits, discipline, or termination of the employment contract is considered null and void. However, distinctions, rejections or acceptances based on qualifications required for a specific job are not considered to be discrimination.

There is no provision on a qualifying period for discrimination claims.

There is no specific provision or publicly available case law on compensation awarded in discrimination claims. The amount of compensation awarded for discrimination is assessed on a case-by-case basis by the courts. Court decisions are not publicly available.

Protection from Harassment

The Labour Law strictly forbids sexual harassment. However, there is no specific provision addressing the period of claims and compensation (although claims are available under the Criminal Code).

There is no legally mandated sexual harassment training under the Labour Law.

TERMINATION OF EMPLOYMENT

12. What rights do employees have when their employment or employment contract is terminated?

Notice Periods

The notice period required when one party unilaterally terminates a labour contract depends on the type and duration of employment contract and the reason for termination. The Labour Law provides different notice periods for FDCs and UDCs.

For FDCs of more than six months, the worker must be informed of the expiration of the contract or of its non-renewal ten days in advance of its expiration (*Labour Law*). This notice period is extended to 15 days for contracts that have a duration of more than one year. If there is no prior notice, the contract must be extended for a length of time equal to its initial duration or deemed a UDC if its total duration exceeds the time limit specified.

The Labour Law does not state the notice requirement for termination of an FDC before the fixed term.

For UDCs, the Labour Law imposes the following notice periods (applicable to both the employer and to the employee):

- Continuous service of less than six months: seven days.
- Continuous service of six months to two years: 15 days.
- Continuous service of more than two years and up to five years: one month.
- Continuous service of more than five years and up to ten years: two months.
- Continuous service of more than ten years: three months.

For a UDC, a worker does not have to give a reason for termination, but the Labour Law requires an employer to have a valid reason relating to the worker's aptitude or behaviour, based on the requirements of the operation of the business, establishment or group.

Severance Payments

Under the Labour Law, statutory termination compensation for termination without cause is as follows:

- Affected workers under UDCs:
  - compensation for accrued unused annual leave (if any);
  - last unpaid salary and benefits (if any);
  - written notice or compensation in lieu of prior notice based on the worker's length of continuous service;
  - two days of paid leave per week to look for a new job during the notice period;
  - seniority payments; and
  - damages at least equal to seniority payments capped at six months of current salary and benefits.
- Affected workers under FDCs:
  - severance pay of at least 5% of the total salary and benefits the worker has received during the duration of the

employment contract, unless otherwise provided under a collective bargaining agreement;

- compensation for accrued annual leave (if any);
- last unpaid salary and benefits (if any); and
- damages equal to the salary and benefits the worker should be entitled to up to the expiration date of the FDCs.

- **New seniority pay.** From 1 January 2019, new seniority pay equal to 15 days of wages and fringe benefits per year must be paid to workers during their employment every six months, divided into 7.5 days of wages and other benefits (to be paid in June) and 7.5 days of wages and other benefits (to be paid in December). This new seniority pay is an ongoing payment obligation during employment. On termination, the employer must provide new seniority pay equal to seven days of wages and other benefits to a worker if their remaining seniority (after the latest payment of new seniority pay up to the termination date) is between one and six months.
- **Back pay.** The employer must provide back pay for seniority before 1 January 2019 to eligible workers at the rate of 15 days of base wages per year. The total amount of back pay is capped at a six months or 156 days of average base wages, with a specific calculation method set out in the MLVT's guideline. Back pay is in addition to new seniority pay.

  For enterprises in the textile, garment and footwear manufacturing sector, from 1 January 2019, the employer must provide back pay in instalments to eligible workers at the rate of 30 days of base wages per year (15 days in June and 15 days in December) in accordance with each worker's entitlement based on their seniority. The total amount of back pay is capped at 156 days of average base wages, with a specific calculation method set out in the MLVT's guideline.

  For enterprises in other sectors, the payment of back pay in instalments is delayed until December 2021, from when the employer must provide back pay in instalments to workers at the rate of six days of base wages per year (three days in June and three days in December) in accordance with each worker's entitlement based on their seniority. The total amount of back pay is capped at 156 days of average base wages with a specific calculation method set out in the MLVT's guideline.

  However, on termination with cause (in the absence of serious misconduct) or without cause (even before December 2021), the employer (regardless of sector) must provide the total outstanding amount of back pay.

Procedural Requirements for Dismissal

The employer must:

- Make a declaration to the MLVT/DLVT within 15 days of the date of the worker's departure.
- Record the departure of the worker in the worker's workbook.
- Obtain a stamp (or visa-out) from the MLVT/DLVT within seven days of the worker's date of departure.

Under the new MLVT online system, the employer can make the declaration when updating information electronically on the employee's workbook.

For a foreign worker, the employer must submit a request to remove the worker from the work permit online registration of the MLVT.

The departing worker will also receive their workbook (for a Cambodian worker) or work permit (for a foreign worker) from the employer.

Under Joint Prakas 659 dated 6 June 2021 (Joint Prakas 659) on the Fines for Violation of the Labour Law, failure to make a declaration to the MLVT or record the departure of a worker in the worker's workbook is subject to administrative fines of up to KHR840,000 (imposed by the MLVT) or judicial fines of up to KHR1.2 million.

13. What protection do employees have against dismissal? Are there any specific categories of protected employees?

Protection Against Dismissal

The termination process and grounds for dismissal depend on the type of employment contract between the worker and the employer, the position held by the worker, and whether the termination is made with or without cause.

Grounds for Dismissal: FDC. An FDC cannot be terminated before its expiration date, except:

- On mutual agreement recorded in a separate termination agreement, signed by both the worker and employer before a labour inspector.
- When there is an event of force majeure, such as an earthquake, flood or fire. The term "force majeure" is broadly defined in the Glossary of the Civil Code as an unforeseeable event that is outside anyone's control and cannot be overcome. Based on the authors' knowledge, to date, there has not been any written decision that classifies the COVID-19 outbreak as force majeure.
- On "serious misconduct" by the worker (to the extent proven by the employer), which includes:
  - theft, misappropriation, or embezzlement;
  - fraudulent acts committed at the time of signing the FDC (such as submitting false documentation) or during employment (such as sabotage, refusal to comply with the terms of employment, or divulging business secrets);
  - serious violations of disciplinary, safety, and/or health regulations;
  - threats, use of abusive language, or assault against the employer or other workers;
  - inciting other workers to commit serious offences; or
  - political propaganda, activities, or demonstrations within work premises.

Grounds for Dismissal: UDC. A UDC must be terminated with cause, on any of the following grounds:

- For a valid reason relating to the worker's aptitude or behaviour, based on the requirements of the operation of the business.
- As a result of an event of force majeure.
- As a result of serious misconduct of the worker.

Procedural Requirements for Dismissal. Any disciplinary action undertaken by the business or establishment must be proportionate to the seriousness of the misconduct by the worker. The Labour Inspector is empowered to decide whether the disciplinary action taken by the business or establishment is appropriate.

A worker of a business or establishment has the right to bring a case to the labour authorities, the AC (only on a collective basis), or any competent court if any unjustified termination occurs. If it is found that the termination is unjustified, the AC or court can order the employer to:

- Provide termination compensation in accordance with the Labour Law.
- Reinstate the worker.

Prerequisites to Qualify for Protection Against Dismissal. There are no specific prerequisites to qualify for the above protections against dismissal.

Protected Employees

The special categories of protected workers in a business include:

- Shop stewards, who are protected during their term in office (two years) and three months after the end of their term.
- Unelected candidates for shop steward positions, who are protected for three months after the result of the election.
- Three elected union leaders of legally registered unions, who are protected during their term in office.
- Founding union members and other union members, who are protected from the date of submission of an application for union registration until 30 days after the union is duly registered.
- Candidates in union elections, who are protected for 45 days before and after elections are held.
- Workers who are members of the Labour Advisory Committee.

The termination of these workers requires prior approval of the Labour Inspector of the MLVT/DLVT. If a protected worker's act amounts to serious misconduct, prior approval must still be obtained from the Labour Inspector. If the Labour Inspector believes there is no valid ground for termination, the suspension/termination of the protected worker will be deemed invalid and the employer will need to reinstate the worker and compensate them for the period of suspension from work.

Pregnant employees are not categorised as protected employees, as termination of these employees does not require approval from the Labour Inspector. However, they can bring claims against any unlawful termination. Additionally, an employer cannot terminate the contracts of employees who are on maternity leave.

RESOLUTION OF DISPUTES BETWEEN AN EMPLOYEE AND EMPLOYER

14. Is there a governmental or independent organisation to which employees can refer complaints in the event that there is a dispute between the employee and the employer?

Labour disputes are divided into individual and collective disputes.

Individual Labour Disputes

In an individual labour dispute, before any judicial action, either party can refer the case to the Labour Inspector of their province or municipality for a preliminary conciliation. The results of the conciliation are set out in an official report written by the Labour Inspector, which states whether or not the issues were resolved by agreement. An agreement made before the Labour Inspector is enforceable by law. In case of non-conciliation, the interested party can file a complaint in a court of competent jurisdiction within two months; otherwise litigation will be time-barred.

Collective Labour Disputes

In a collective labour dispute, if there is no planned settlement procedure in the applicable collective agreement, the parties must communicate the dispute to the Labour Inspector of their province or municipality. Alternatively, the Labour Inspector can undertake legal conciliation proceedings on learning of the collective labour dispute, even if they have not been officially notified. If conciliation fails, the labour dispute is referred to arbitration at the AC. The AC must hear the dispute within 15 working days of the Arbitration Panel's formation date.

A trade union holding most representative status in a company has the exclusive right to engage in collective labour dispute resolution (*Law on Trade Unions*). Additionally, minority unions in businesses or establishments can represent their members in negotiating and resolving collective disputes that do not arise from the implementation of a collective bargaining agreement (*Article 59, Amendment Law on Trade Unions*).

Additionally, the Director of the Labour Dispute Resolution Department of the MLVT and the Chief of the DLVT have the power to issue a letter recognising the authority of negotiating council delegates for the resolution of collective labour disputes. Subject to specific conditions, the MLVT then decides on the employees' delegates who will be part of the negotiating council.

REDUNDANCY/LAYOFF

15. How are redundancies/layoffs defined, and what rules apply on redundancies/layoffs? Are there special rules relating to collective redundancies?

Definition of Redundancy/Layoff

A mass layoff is defined as any redundancy resulting from a reduction in a business's activity or an internal reorganisation that is foreseen by the employer.

Procedural Requirements

For the termination to constitute a mass redundancy, a number of workers (not necessarily all) must have been terminated due to operational requirements. The Labour Law does not specify the actual number of employees who must be involved in the redundancy procedure, so this can be arguably interpreted as two or more employees.

Any mass layoffs conducted by an employer must satisfy the following requirements:

- The employer must establish an order for the redundancies based on the professional qualifications and seniority of each worker within the establishment, and also consider the family burdens of its workers.
- The employer must inform the workers' representative(s) in writing to solicit their suggestions on the prior announcement of the reduction in staff and the measures taken to minimise the effects of the redundancies.
- The first workers to be laid off must be the least skilled, followed by workers with the least seniority. Seniority is increased by one year for a married worker and by an additional year for each dependent child of the worker.
- The employer must keep the Labour Inspector informed of the mass redundancy procedure. At the request of the workers' representative(s), the Labour Inspector can call the concerned parties together one or more times to examine the impact of the proposed redundancies and measures to be taken to minimise their effect. In exceptional circumstances, the MLVT/DLVT can (on up to two occasions) issue a Prakas to suspend the redundancy for up to 30 days to help the concerned parties find a solution.
- The employer must give priority to terminated workers if there is any job available that is similar to their previous role within two years after the collective termination. The employer must inform the terminated worker(s) by registered letter if such a job becomes available. After receiving the letter, the worker(s) must appear at the business within one week of receipt or be deemed as having renounced their right to be rehired.
- Each laid-off worker is compensated in accordance with the type of employment contract they have entered into with the employer and the length of time they have worked there.

Redundancy/Layoff Pay

Each laid-off worker is compensated in accordance with the type of employment contract they have entered into with the employer and

the duration of their employment (*see Question 12, Severance Payments*).

Collective Redundancies

See above, *Procedural Requirements*.

EMPLOYEE REPRESENTATION AND CONSULTATION

16. Are employees entitled to management representation (such as on the board of directors) or to be consulted about issues that affect them? What does consultation require? Is employee consultation or consent required for major transactions (such as acquisitions, disposals or joint ventures)?

Management Representation

Under Article 38 of the Law on Trade Unions, every business or establishment where at least eight workers are employed must arrange for the election of shop stewards (workers' representatives) after the business has been in operation for three months. The number of shop stewards depends on the number of workers in the establishment, as follows:

- From eight to 50 workers: one official shop steward and one assistant shop steward.
- From 51 to 100 workers: two official shop stewards and two assistant shop stewards.
- More than 100 workers: two official shop stewards and two assistant shop stewards for each group of 100 workers.

In addition, workers have the right to join or establish a union based on the Law on Trade Unions.

Consultation

The role of an official shop steward includes the following responsibilities:

- Consultation on the approval of IWRs of the establishment, any subsequent amendment to the IWRs, and any overtime work.
- Present to the employer any individual or collective grievances relating to wages, the enforcement of labour legislation and rules, and collective agreements.
- Refer to the Labour Inspector all complaints and criticisms relating to the enforcement of labour legislation and rules which the Labour Inspector is responsible for monitoring.
- Make sure health and safety provisions are enforced.
- Suggest measures that would be beneficial towards protecting and improving the health, safety and working conditions of the workers, particularly relating to work-related accidents or illnesses.

In addition to the above, the Labour Law specifically requires employers to consult with the shop stewards where workers are going to be made redundant due to corporate transactions. The employer has an obligation to inform the shop stewards in writing about these redundancies and seek their input on measures to minimise the effects of redundancies on the affected workers.

The above requirements for employer's consultation with shop stewards also apply to union delegates.

Major Transactions

Where collective dismissals are planned in a share or an asset sale, the employer must consult with shop stewards and union delegates on the plan for the dismissals.

17. What remedies are available if an employer fails to comply with its consultation duties? Can employees take action to prevent any proposals going ahead?

Remedies

The Labour Law is silent on the consequences of an employer failing to comply with its consultation duties. However, if an employer fails to comply with consultation requirements, the labour authorities are likely to deem that relevant decision does not comply with the Labour Law and can suspend the mass layoff, refuse to approve IWRs of the business, or refuse to approve overtime work (as applicable).

Employee Action

Workers can bring a collective action to the Cambodian labour authorities, AC or competent court to demand that the employer fulfils its consultation obligations. When such an action is brought, the relevant body usually orders the employer to consult with the staff representative and union delegates.

CONSEQUENCES OF A BUSINESS TRANSFER

18. Is there any statutory and/or common law protection of employees on a business transfer?

Automatic Transfer of Employees

There is no concept of automatic transfer of workers under the Labour Law. In practice, a transferring worker (where a worker is terminated by one entity and rehired by another entity) has a right to reject the offer of employment from the new employing entity if they do not consent to the proposed transfer.

The terms of employment offered by the new employer must be the same as with the former employer. If a worker rejects the new offer of employment, the current employer must compensate that worker in accordance with the Labour Law, in the same way as for termination without cause (*see Question 12, Severance Payments*).

Protection Against Dismissal

Workers are protected from dismissal. Any dismissal resulting from a business transfer requires the employer to compensate the workers for all the entitlements, including damages, as provided under the Labour Law.

Harmonisation of Employment Terms

Harmonisation of employment terms of the transferring workers with those of existing workers is subject to discussion between the parties.

EMPLOYER AND PARENT COMPANY LIABILITY

19. Are there any circumstances in which:

- **An employer can be liable for the acts of its employees?**
- **A parent company can be liable for the acts of a subsidiary company's employees?**

Employer Liability

Within the course and scope of employment, an employer is legally liable for the acts of its workers. However, an employer and a worker can be jointly liable where the employer has taken appropriate measures to prevent the misconduct of the worker. For example, in the construction sector, if the employer provided sufficient training, instruction and equipment, and implemented necessary measures to prevent an accident, but the accident occurred substantially due

to negligence of the employee, the employer and employee could be jointly liable.

Exceptionally, a worker can be personally liable for serious or wilful misconduct or acts outside the scope of their employment.

Parent Company Liability

A subsidiary has a separate legal personality from its parent company (*Article 284, Law on Commercial Enterprises dated 19 June 2005*). Therefore, a parent company cannot be held liable for the acts of the subsidiary's workers.

EMPLOYER INSOLVENCY

20. What rights do employees have on the insolvency of their employer? Is there a state fund which guarantees repayment of certain employment debts?

Employee Rights on Insolvency

Workers are entitled to the first priority in distribution of the proceeds of the liquidation of the company's assets (*Article 57, Law on Insolvency dated 8 December 2007*).

Employees' employment contracts are deemed terminated on the employer's winding-up. The liquidation of a company does not free the employer from its obligation to compensate employees, except in the event of acts of god (*Article 87 (new), Amendment Labour Law*). Insolvency is not considered an act of god under the Labour Law.

State Guarantee Fund

There is currently no state guarantee fund which guarantees the repayment of employment debts on the employer's insolvency.

HEALTH AND SAFETY OBLIGATIONS

21. What are an employer's obligations regarding the health and safety of its employees?

Generally, the Labour Law states that employers must maintain a work environment that ensures the health and safety of workers. All establishments and workplaces must be kept clean and maintain standards of hygiene and sanitation. Appropriate machinery, mechanisms, transmission apparatus, tools and equipment must be installed and managed in a way to guarantee the safety of workers. Further, employers must provide personal safety equipment to protect workers who work in dangerous workplaces.

Violations of health and safety obligations are subject to administrative fines of up to KHR3.36 million (imposed by the MLVT) or judicial fines of up to KHR4.8 million (*Joint Prakas 659*).

TAXATION OF EMPLOYMENT INCOME

22. What is the basis of taxation of employment income for:

- **Foreign nationals working in your jurisdiction?**
- **Nationals of your jurisdiction working abroad?**

Foreign Nationals

Foreign nationals working in Cambodia are subject to the tax on salary (TOS) and tax on fringe benefits (TOFB) on their employment income. If they are a resident, their worldwide salary income is subject to TOS in Cambodia. If they are non-resident, only their Cambodian employment income is subject to TOS in Cambodia.

The employer must withhold the TOS and TOFB and remit the withheld amount to the Cambodian tax authority on a monthly basis.

A foreign worker is considered a resident for TOS purposes if they either:

- Reside or have their principal place of abode in Cambodia.
- Are present in Cambodia for more than 182 days in any 12-month period ending in the current tax year.

Residency criteria are defined as follows:

- "Resident in": this can mean an individual who owns, rents, leases, or has available use of a house, apartment, dormitory, or similar, in Cambodia where they usually stay or that they occupy.
- "Principal place of abode": this is determined by various factors, including the person's place of business, duration and type of stay, place of residence of the person's family, bank account, and place where they have their principal and social activities.
- A person who is present in Cambodia for more than 182 days within any consecutive 12-month period ending in the current tax year, whether consecutively or intermittently, is considered a resident. Presence for partial days will be included as full days.

Nationals Working Abroad

A Cambodian national employed by an employer/business in Cambodia to perform employment services abroad will be subject to TOS and TOFB on both Cambodian employment income (if any) and foreign employment income.

A Cambodian national employed by a non-Cambodian employer to perform services abroad will be subject to income tax in accordance with the law of the country where they are performing the employment services (if the worker is tax resident under the laws of the foreign jurisdiction).

23. What is the rate of taxation on employment income? Are any social security contributions or similar taxes levied on employers and/or employees?

Rate of Taxation on Employment Income

Tax on Salary (TOS). A resident worker in Cambodia is subject to TOS at a progressive rate from 0% to 20%, while a non-resident worker is subject to a flat rate of 20%.

The TOS rates for resident workers are as follows (monthly earnings).

- Up to KHR1.3 million: 0%.
- Above KHR1.3 million up to KHR2 million: 5%.
- Above KHR2 million up to KHR8.5 million: 10%.
- Above KHR8.5 million up to KHR12.5 million: 15%.
- Over KHR12.5 million: 20%.

Under Prakas 543 dated 8 September 2021 issued by the Ministry of Economy and Finance (Prakas 543), salary includes remuneration, wages and salary, bonuses, overtime, compensation, and other payments in cash or in kind that are paid to the employee or paid for the direct or indirect benefit of the employee for employment services.

Prakas 543 defines each salary component as follows:

- Salary refers to:
  - wages paid to employees for their services (directly or indirectly, in cash or in kind);
  - risk allowance (if any);
  - family allowance (if any); and

- back pay.

- Remuneration refers to any reward paid for employees' services in addition to wages.
- Indemnity refers to the functional indemnity, indemnity under an FDC or UDC, indemnity for dismissal, and other indemnities.
- Bonuses refers to amounts paid to employees for exceeding their goals, extra pay added to monthly salary, as well as comparable bonuses.
- Overtime refers to any amount received by employees for overtime work.
- Compensation refers to other allowances paid to employees to relocate or perform dangerous work.

A resident worker is allowed a monthly reduction of KHR150,000 of the tax base for the following family members:

- Minor dependent children (up to 14, or up to 25 if still in education).
- A dependent spouse.

Fringe Benefits Tax (FBT). FBT is payable at a rate of 20% on the market value of fringe benefits provided to a worker.

Fringe benefits include:

- Private use of motor vehicle.
- Meals and accommodation.
- Payment of rent or provision of rent-free housing.
- Electricity, water, and telephone.
- Domestic servants.
- Loans with concessional interest rates.
- Non-employment related educational expenses, including children's education.
- Life or health insurance, where the same insurances are not available to each worker, irrespective of position.
- Payment of expenses for entertainment and leisure that are not directly related to employment. The employer cannot deduct entertainment expenses as expenditure despite bearing the fringe benefit tax liability.
- Employer' shares awarded to employees at a discount.

Permitted Exemptions from FBT and TOS. The Ministry of Economy and Finance (MEF) issued Circular 011 dated 6 October 2016 which exempts the following allowances from TOFB and TOS:

- Transportation allowance from accommodation to workplace and from workplace to accommodation.
- Accommodation allowance or accommodation within the workplace in accordance with the Labour Law.
- Meal allowance provided to all workers regardless of their roles or positions.
- Contributions to the social security fund and social well-being fund at the level provided by law.
- Health insurance allowance or insurance premium for life or health insurance that is provided to all workers, irrespective of position.
- Childcare allowance or expenses for a day care centre at the level provided by the Labour Law.
- Severance pay or redundancy indemnities within the limit specified by the Labour Law.

To obtain the above exemptions, a factory or a business must submit documents related to the allowances provided to workers for each period to the General Department of Taxation (GDT).

Additionally, the GDT issued Circular 003 dated 11 April 2019 on the Tax Exemption from the Back Pay of Seniority Payment before 2019 and New Seniority Pay from 2019 onward. Based on this circular, seniority payments are not subject to the TOS (for Cambodian national workers only). From 2020 onward, seniority payments are exempt from TOS up to KHR4 million per year (*MEF Circular 002 dated 24 March 2020 on the Tax Exemption for Seniority Payment from 2020 onward*).

Further, an individual will be exempt from TOS if any of the following applies:

- The employee is present in Cambodia for no more than 182 days.
- The employee receives remuneration or salary that is paid by or on behalf of a non-resident employer.
- Salaries are not borne by, or charged against, a resident entity or a permanent establishment in Cambodia.

(*Prakas 543.*)

Employer's Duties. The employer must withhold the TOS and TOFB due and remit these taxes to the GDT on a monthly basis. The due date for tax filing and payment is the 25th day of the following month.

Social Security Contributions

Every business employing one or more workers must register its business and workers with the NSSF for the Occupational Risk Scheme (for work-related accidents and occupational diseases) and the Health Care Scheme.

Once registered, the business must pay to the NSSF:

- A monthly contribution equivalent to 0.8% of each worker's monthly average wages (between USD0.40 and USD2.40 per month per worker) for the Occupational Risk Scheme.
- A monthly contribution equivalent to 2.6% of a worker's monthly average wages (between USD1.30 and USD7.80 per month per worker) for the Health Care Scheme.

The government issued Sub-Decree No. 32 dated 4 March 2021 on the Pension Fund Scheme for persons defined in the Labour Law (Sub-Decree 32). Under Sub-Decree 32, a business that employs one or more employees must register with the NSSF for the Pension Fund Scheme within 30 days after the sub-decree becomes effective. If the business is already registered for the Health Care Scheme and Occupational Risk Scheme, it must register workers with the Pension Scheme within three days from the date of the worker's commencement of employment.

Contribution to the compulsory pension scheme will be jointly paid by the employer and the employee at the same rate of 2% (total of 4%) of the contributable wage for the first five years. Sub-Decree 32 does not indicate the date on which the Pension Scheme will be implemented. It merely states that this will be determined by a separate joint Prakas of the MLVT and MEF.

INTELLECTUAL PROPERTY (IP)

24. If employees create IP rights in the course of their employment, who owns the rights?

Under Cambodian IP law, the first creator is the owner of a work. However, if the author/creator creates any work in the course of employment within the framework of an employment contract made between them as a worker and any natural or legal person as an employer, the work belongs to the employer.

In any event, the employer can only benefit from the economic rights of the work, while the moral rights remain with the author/creator.

RESTRAINT OF TRADE

25. Is it possible to restrict an employee's activities during employment and after termination? If so, in what circumstances can this be done? Must an employer continue to pay the former employee while they are subject to post-employment restrictive covenants?

Restriction of Activities

Restriction of Activities During Employment. The Labour Law permits employers to restrict a worker's activities during the course of employment. These restrictions can only concern activities that may negatively impact the relationship between the employer and the worker, or activities that may have a detrimental effect on the business operations of the employer. It is common to include clauses in employment agreements (or in the IWRs of the business) restricting/prohibiting a worker, during employment, from:

- Working for another employer.
- Engaging in any activity that appears to create a conflict of interest with the business of the employer.
- Disclosing any confidential information relating to the business.

Restriction of Activities After Termination of Employment. See below, *Post-Employment Restrictive Covenants*.

Post-Employment Restrictive Covenants

The Labour Law specifically prohibits restraint of trade clauses. Any employment contract that prohibits a worker from engaging in any activity related to their former employment after the expiration/termination of the employment agreement is void (*Article 70, Labour Law*). In practice, it is not uncommon for employers to include post-employment restraints in employment agreements. By doing so, employers may face challenges by the competent labour authorities and courts if a dispute arises with a worker over the clause.

RELOCATION OF EMPLOYEES

26. Can employers include mobility clauses in employment contracts, or take any other measures, to ensure that employees are obliged to relocate?

The Labour Law does not include specific provisions on relocation or transfer of workers. However, in accordance with the AC's Award No. 53/09-River Rich Textile LTD, dated 21 January 2009, an employer's right to supervise and manage a company includes the right to transfer a worker from one position to another if certain conditions are met, such as:

- There is no wage reduction.
- The new location is close to the current location.
- There is no change from day shift to night shift (or vice versa).
- There is no substantive change in skill requirements.

Therefore, the employer can include a mobility clause in an employment contract if the clause satisfies the above conditions. If the change of location results in a substantially longer commute for the worker, the worker may be entitled to compensation.

PROPOSALS FOR REFORM

27. Are there any major proposals to reform employment law in your jurisdiction?

Proposed amendments to the Labour Law are currently being discussed, in particular provisions related to:

- Shift work of factories, businesses, and establishments that are permanently operating more than one shift.
- Extending the scope of service of the AC to resolve individual labour disputes (*see Question 14*).
- Cancellation of the observance day of any public holiday that falls on a Sunday.

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Areas of Practice. Corporate and commercial; private equity; equity capital markets; restructuring and insolvency; investigations and labour.

Recent Transactions

- ANZ's divestment of its majority stake in ANZ Royal Cambodia.
- Advised KB Bank on its USD600 million+ acquisition of a majority stake in Cambodia's largest micro-finance institution.
- Assisted the largest Cambodian telecommunications provider, Smart Axiata, on its acquisitions of the leading Cambodian payment services provider and a leading media company.
- Advised Belt Road Cambodia on its Series A investment in the leading online fashion and media company in Myanmar and Cambodia.
- Advised the owners of Emerging Markets Food Services, a leading food and beverage operator focused on Southeast Asia, on its divestment of 100% shares to Newrest Group, a France-based company and global leader in multi-sector catering.

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Publications

- *Corporate Acquisitions & Mergers: Cambodia (2017), Kluwer Law International.*
- *Corporate Acquisitions & Mergers: Cambodia (2019), Kluwer Law International.*
- *Bloomberg/BNA - ABA Section of Labour and Employment (2016 - 2019).*
- *Taylor Vinters Asia Pacific Employment Law Handbook (2017 - 2019).*
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Recent Transactions

- Assisted Cambrew Ltd with respect to the closure of its comprehensive tax audit from 2017 to 2019.
- Assisted various overseas clients for the tax ruling on VAT implementation for E-commerce of the the Cambodia General Department of Taxation.
- Assisted Welcome Finance Plc in relation to a tax ruling on a share transfer.

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Areas of Practice. Corporate and commercial.

Recent Transactions

- Assisting an international aid agency to conduct a thorough regulatory review on tourism laws and regulations, including training Ministry of Tourism officials on conducting regulatory reviews.
- Conducting a legal review and comparison/analysis for a Thai University on ASEAN regulatory frameworks in relation to the recruitment and mobility of skilled and unskilled labour.
- Conducting due diligence on various tourism companies and advising offshore entities on potential acquisition of shares in those companies.
- Reviewing laws and regulations and assisting an international tour company on waterway and inland tourism-related licences.
- Preparing market entry advice for a Singaporean international school to provide education services in Cambodia.

Languages. Khmer, English

Publications

- *Bloomberg/BNA - ABA Section of Labour and Employment (2016 - 2019).*
- *Taylor Vinters Asia Pacific Employment Law Handbook (2017 - 2019).*
- *World Bank Doing Business (2015, 2016, 2018 & 2019).*

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