

LEGAL FRAMEWORK FOR FOREIGN TRADE

1. Trade Policy and Implementation

Cambodia is a very open economy following its full accession to the WTO. International trade with regional and global markets has driven Cambodia's rapid and sustained growth, thanks largely to the various forms of preferential treatment Cambodia receives from developed countries. Cambodia's recent integration in the ASEAN Economic Community (AEC) affects its trade and trade regime in three broad ways: (i) through the liberalization of regional trade; (ii) through the harmonization of trade and trade-related procedures including single window for customs clearance, post-clearance customs audit, customs valuation, standards harmonization, mutual recognition of conformity certificates; and (iii) through the development of trade relations with ASEAN dialogue partners.

Cambodia has ratified ASEAN's free trade agreements with several of its development partners (China, Korea, Japan, and Australia and New Zealand), which open up opportunities for its export expansion to the dynamic economies of Asia. These agreements are broad in scope, covering trade in goods and services, as well as investment. The agreement with Australia/New Zealand contain provisions in other areas such as intellectual property, SPS and TBT, competition, and dispute settlement mechanisms.

Policies related to foreign trade are formulated and implemented by various key ministries, namely the Ministry of Economy and Finance (MEF), the Ministry of Commerce (MoC), the Council for the Development of Cambodia (CDC), the Ministry of Industry and Handicraft (MIH) and the National Bank of Cambodia (NBC). Provincial and municipal authorities have no jurisdiction over policies affecting foreign trade, such as in the areas of subsidies, investment, application of taxes, charges on imports not applied to domestic goods, or quantitative restrictions on imports or exports.

The MEF maintains macro-economic stability and ensure an economic environment conducive to growth by way of tax and non-tax revenue collection, including customs duties. Through the General Department of Customs and Excise (GDCE), it prepares and implements tariff schedule and other trade policies. The MoC registers foreign and domestic business entities and through Camcontrol (MoC's Department for Control of Import and Export and Fraud Repression) carries on the task of border control, fraud repression, in the formulation and implementation of technical standards, and certain intellectual property rights. The CDC reviews and approves investment applications, and grants duty and tax exemptions and other incentives to investors. The NBC determines and implements monetary and exchange-rate policies and regulates the banking and financial institutions, including micro-finance entities and foreign exchange operators.

2. Tariff Agreements

Even though Cambodia is upgraded by the World Bank as a Lower Middle Income Country, it is still categorized under the United Nations System as a Least Developed Country (LDC), which enables it to benefit from the Generalized System of Preferences (GSP) schemes granted by developed countries. Under the various GSP schemes, import tariffs on many products from Cambodia are exempted or reduced if requirements such as rules of origin are fulfilled. For some countries, the LDC status entitles Cambodia to additional preferences, under which more of its

products are subject to duty-free or tariff reductions. For example, Japan gives Cambodia tariff preferences on imports of 3,540 articles plus an additional 2,200 articles including apparel and footwear. Cambodia was granted duty free and quota free access to the EU market under the “Everything-But-Arms” Initiative (EBA), which is part of the EU’s GSP program for LDCs. Cambodia is also entitled to privileges under the US GSP programme.

3. Removal of tariffs

As an ASEAN member state, Cambodia has undertaken specific tariff reduction commitments in respect of the Common Effective Preferential Tariff Scheme of the ASEAN Free Trade Area. Since 2010, tariff rates for all goods originating from ASEAN member countries were reduced to rates between 5% and 0%. Through the ASEAN Trade in Goods Agreement (ATIGA), import duties for 99.20% and 90.85% of tariff lines have been eliminated by ASEAN-6 and CLMV (Cambodia, Lao PDR, Myanmar and Vietnam) respectively. Cambodia had committed to eliminate duties for most goods (except for 7% tariff lines or product codes) by 2015, while the remaining tariff lines are scheduled to be eliminated by 2018.

4. Import duties exemption

Cambodia provides exemption of import duties and taxes with respect to the import of: (a) goods for foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments; (b) goods for the personal use of official personnel of missions and organizations as stated in sub-paragraph (a); (c) goods originating in Cambodia or that have been previously duty and tax paid, that are exported and returning from abroad, and that have not been enhanced in value; (d) goods exempted under the provisions of any other law of Cambodia, i.e. goods imported in connection with investment projects approved by the CDC. Export qualified investment projects (QIPs) are allowed to import production equipment, construction materials, raw materials and intermediate goods and accessories free from customs duty.

Partial exemption of import duties and taxes may be granted with respect to the import of: (a) goods and materials so specified under any other law of Cambodia; (b) seeds and breeding animals for agriculture; (c) goods expected to undergo repair, processing or testing; (d) goods re-imported in the same state; (e) goods imported by the Government for public purposes; and (f) goods for temporary admission. These imported goods may not be sold, transferred, diverted to other non-authorized uses, or disposed of without the prior authorization of the Customs authorities. Import duties and taxes are not imposed on goods brought into the Customs Territory for transit or transshipment.

5. Key trade laws and regulations

Cambodia’s accession to the WTO in 2004 generated a significant amount of trade and economic related legal and institutions reforms. A work programme was adopted by the Government, which laid out a set of legal and regulatory reforms to bring Cambodia’s business, investment, and trade regimes in line with international norms and provide transparency and predictability. The Customs Law was enacted in 2007 followed by the adoption of a multitude of supporting regulations to streamline and improve the effectiveness of customs operations and to facilitate trade. It paved the way to implement Cambodia’s commitments to ASEAN, to adhere

to the 1999 Revised Kyoto Convention, and to implement the WTO Agreement on Customs Valuation. The ASEAN Harmonized Tariff Nomenclature, based on WCO's HS 2007, was introduced in July 2007.

6. Import Licensing System

The import licensing (or permit) system, which comprises of a National Prohibited and Restricted Goods List consisting of some 1,537 tariff lines, was introduced for the purpose of administering imports of goods, which may affect human health and consumers, and environmental welfare. This system administered by the Ministry of Health (MoH), applies to administer imports of pharmaceuticals, including raw pharmaceutical materials, bulk and finished product, medical materials and agricultural inputs such as chemical pesticides and chemical fertilizers. The following products are currently prohibited from commercial importation: narcotics; psychotropic substances and their precursors, toxic waste and poisonous chemicals and substances and certain pesticides in accordance with toxicity clarification by the World Health Organization (WHO). Cambodia also prohibits the importation of used computers and spare parts, household waste and hazardous waste.

The system applies to products originating from all countries. There is neither discrimination by country of origin nor any restriction on the importation of legitimate medicine, their quantity or value of imports. The purpose of the licensing system is not to restrict the quantity or value of imports but to protect the health of consumers and people, environmental and animal welfare. It is also to control and reduce the illegal imports of pharmaceuticals and to ensure the quality of the products based on WHO and FAO standards.

The system, which is designed to allow Cambodia's to meet its responsibilities as a member of the International Narcotics Control Board (INCB), allows the processing of import licences in compliance with various international conventions on narcotics and psychotropic substances. Cambodia submits to INCB a list of its import needs at the beginning of each year, and licensing ensures that these quantities are not exceeded. For chemical precursors, authorization from the Institute of Standards of Cambodia (ISC), a government agency under the Ministry of Industry and Handicraft (MIH) may also be required. Only companies registered by the MoH may import pharmaceuticals and narcotics.

Licence applications are refused only when they fail to meet the ordinary criteria, e.g. unregistered drugs. If the drugs or other medical materials are not yet registered, the MoH will suggest to the applicant to register and submit full supporting documents. Imports of pharmaceuticals and medical materials is under the administration of the MoH. Imports of chemical pesticides and fertilizers is under the administration of the Ministry of Agriculture, Forestry and Fisheries (MAFF). The import of chemicals is administered by the ISC.

7. Import and Export Procedures

The import and export procedures are carried out in two ways including through manual form filling and electronic operation by Automated System for Customs Data (ASYCUDA). It applies to all regimes for customs clearance, export-import, bonded warehouse. The GDCE has established a new Customs Declaration called the Single Administrative Document (SAD) to facilitate and simplify customs clearance procedures.

Generally importers, exporters, owners of goods or their authorized representatives may handle customs formalities for their own goods unless they wish

to use the service of a licensed customs broker. Where the services of a licensed customs broker are not available, an importer, exporter or owner of the goods may propose to the Minister of Economy and Finance (MEF) for a temporary and revocable authorization to allow persons who are not qualified customs brokers to fulfil customs formalities for operations involving some specific goods. There are approximately some 100 customs brokers and freight forwarding companies, which are service companies that handle all aspects of export shipping for a fee. They act as the exporter's agent and can improve delivery time and customer service.

a) Clearance with Customs

Sihanoukville Port Procedures: Upon arrival of the vessel at the port, KAMSAB (the government-owned shipping agent for marine cargo) informs Customs, Camcontrol, and Immigration Police to prepare vessel formalities. Subsequently, the Customs authority authorizes the unloading of cargo, while KAMSAB and the Port Authority monitors the unloading, checks cargo against their manifests, and verifies the condition of seals.

Cargo can be stored in the warehouse under the responsibility of the warehouse operator. A cargo register computer is maintained by both the warehouse operator and Customs. Goods are allowed 45 days storage, beyond which a daily penalty of 1% of the value is exacted from the importer. Goods stored beyond 3 months are transferred to the Customs warehouse.

b) Customs bonded warehouse

Cambodia has a system of customs bonded warehouse, which is a building, place or an area that is authorized to store goods for a specified period of time under customs control. Imported goods and domestic goods destined for export may be placed in a customs bonded warehouse. While goods are stored in a customs bonded warehouse, duties and taxes are suspended. Any restrictions and prohibitions on the goods may be waived up to the time the goods are released for Cambodian domestic consumption, or are exported. There are several bonded warehouses in the form of dry ports or inland container depots all located within Phnom Penh. These bonded warehouses are used for storing and examining imported goods before they are released from Customs. Their operators are required to conclude agreements with the GDCE and fulfil all technical obligations for operating the warehouses, including a deposit/guarantee to the GDCE in order to secure the payment of duties or other dues that may be claimed by GDCE.

Goods may be stored in the customs bonded warehouse for up to two years from the date of registration of the customs declaration. Before its expiry date, owners of the goods may request an extension of this time limit for storage of goods of up to twelve months if the goods are still in good condition. While stored in customs bonded warehouse, goods can be sold or transferred. The importer or owner of the goods is required to inform Customs in writing of this transfer of ownership.

Goods removed for export are not subject to import or export duties and taxes. Applicable duties and taxes on goods removed for domestic consumption are charged according to the prevailing customs duties rates and taxes in effect on the date of registration of the customs declaration for removal of the goods from the bonded warehouse. Finished products removed from customs manufacturing bonded warehouses for domestic consumption are subject to the payment of duties

and taxes on the value of imported raw materials used in their manufacture upon which duties and taxes have been suspended.

c) Management of temporary storage facility

Imported and exported goods may be kept under customs supervision in approved premises pending completion of customs formalities. Temporary storage facility licence, as issued by the MEF, sets out conditions for owners or operators including, inter alia location, construction, lay out of premises, security requirement and procedures for the handling and control of goods. Holders of a temporary storage facility licence shall pay an annual fee of 20,000,000 riel to the GDCE. The time limits for the storage of goods under the temporary storage procedure is 30 days for temporary storage of goods at an airport and 45 days for temporary storage of goods at a temporary storage facility located in places other than at an airport.

d) Temporary Admission

Certain articles, such as goods for exhibition, personal effects, goods for advertising etc, can be temporarily imported to be re-exported within a certain period as specified by Customs from the date of importation. These articles will be granted exemption in total or in part from payment of import duties and/or taxes. If the articles will be re-exported after one year the importers are required to submit a letter to inform the DGCE, along with a guarantee in certain form and amount as may be required by the DGCE. The refund or release of such security will be carried out after the importers have met all the obligations stipulated by the GDCE.

e) Product valuation

At the customs clearance point, the importer must submit documents such as the invoice, bill of lading and packing list. Importers are also required to validate the import price from GDCE to calculate import duties. As per the 2008 Prakas on Customs Valuation of Imported Goods, if proper invoices cannot be provided, customs uses the value of identical goods imported to Cambodia. When this is insufficient, customs uses the import prices of similar items for valuation.

f) Import Taxes

There are two indirect taxes that are levied on the value of imports: value added tax and excise tax. The VAT is a uniform 10% rate and excise taxes are levied on a number of product groups. Cambodia imposes an additional tax in connection with importation on selected products. 696 tariff lines or 8.4% of total tariff lines carry additional special taxes, which vary between 4.35% to 45% and are applied for example on beverages, cigarettes, petroleum oils, cosmetic articles, vehicles and vehicle parts.

g) Packaging, marking and labelling requirements

Pre-packaged foodstuffs are required to have labelling as indicated in relevant technical regulations. All perishable goods must have an information label in local Khmer language describing the nature of the product, the manufacturing date or packaging date, expiry date, best before, the ingredients, the weight or volume, the manufacturer's name and address, country of origin and the name of the product, whichever applies, and instructions for use. The metric system must be used in Cambodia. A local Khmer language label is required to be attached to the foreign language label for imported goods. All packages of chemical substances are required to bear a labelling as indicated in the regulation. Importers of medicine are

required to translate the information related to use and ingredients for each type of medicine into Khmer language. The translation must be approved by MOH.

8. Anti-dumping, countervailing duties, safeguard regimes

On Trade-Related Investment Measures (TRIMs), Cambodia do not maintain any measures inconsistent with the TRIMs Agreement. Cambodia does not apply any anti-dumping, countervailing or safeguard measure yet pending the enactment of the law on anti-dumping, countervailing measures and safeguards.

9. Rules of origin

Cambodia complies fully with the provisions of the WTO Agreement on Rules of Origin in the application of preferential and non-preferential rules of origin. For imports, applicable duties and taxes are collected according to the origin of the goods. The origin of natural products is the country where they were extracted from the soil or harvested. Goods manufactured in a single country, with no contribution from materials from another country, originate in the country where they are manufactured. The procedures that Customs follows in determining the origin of goods produced in one country that use products harvested, extracted from the soil, or manufactured in another country are determined by Prakas of the MEF.

10. Export licensing system

Cambodia has a list of the types of licences, permits or certificates that are required to export certain items. Table 1 lists the selected products subject to export licensing and prohibitions. Export prohibitions are maintained mainly for reasons of health, ecological balance, security, archaeological value or the maintenance of adequate domestic supply. Export permits or authorizations are required for a number of items, including processed wood products from natural forests and sand. Medicines and narcotics produced in Cambodia require also an export licence. Cambodia has joined the WHO Certification Scheme on the Quality of Pharmaceutical Products Moving in International Commerce, and is in the process of taking the steps necessary to issue certificates under the scheme.

All exports goods must be examined by Customs. Goods are released when documents are approved, the export tax, if any, is paid and the examination completed. Moreover, exporters may be required to provide additional documentation for items that the Government has determined to be sensitive. Once they reach Sihanoukville Port, documents and the container seal are checked by Customs prior to the loading on vessels.

Table 1: Selected products subject to export licensing and prohibitions

Commodity	Rationale	Measures and conditions	Responsible agency
Prohibitions and Licensing for public health, security and economic reasons			
Logs and unprocessed timber	Forestry management	Prohibitions	Ministry of Agriculture, Fisheries and Forestry
Sawn timber			
Articles of processed wood		Licence	

Sandal wood	Protection of rare wood	Prohibition	
Rice	Food security	Quota	
Fish		Export monopoly granted to state enterprise	
Live animals	Industry policy	Export licence	
Cambodian antiques	Protection of culture	Prohibition	Ministry of Culture
Weapons	National security	Prohibition	Ministries of Defence/Interior
Vehicles/equipment for military use			
Illicit drugs	Public health	Prohibited	Ministry of Health
Pharmaceuticals and medical materials		Export licence	
Printing materials	Public morality	Prohibited if negative impact on society	Ministries of Education/Culture
Precious stones, raw gold	Monetary policy	Licence as long as declare items above \$10 000	National Bank of Cambodia
Textiles and garments	Bilateral agreement provisions	Export quota to US/EU	Ministries of Industry/Commerce
Footwear	Bilateral agreement provisions	Export licence to EU	Ministry of Commerce

Source: GDCE, MEF.

a) Export Licence

The following items require an export licence:

- *Unprocessed Rubber*: an Export Licence valid for 60 days, issued by MoC.
- *Processed Wood and Non-timber Forest Products*: an Export Licence valid for 60 days, issued by MOC; A Permit Letter issued by MAFF.
- *Sand*: an Export Licence valid for 60 days, issued by MOC.

b) Certificates and Permit

The following items require different certificates:

- Raw Fruit, Vegetables, Plants and Agricultural Materials (includes pesticides, fertilizers, seed and seedling materials, feed additives): An Sanitary and Phytosanitary Certificate (SPS) from MAFF; A Customs and Excise Permit from GDCE.
- *Garments*: A Certificate of Origin valid for 6 months issued by MOC.

- *Drugs and Medicines*: A Certificate issued by the Ministry of Health (MOH) valid for 5 years.
- *Live Animals*: An Animal Health Certificate or CITES Certificate issued by MAFF valid for 5 years.

c) Authorization and Permit

The following items require different authorizations and permits:

- *Art and Cultural Products*: An Authorization and a Permit Letter issued by the Ministry of Culture and Fine Arts valid for 1 year.
- *Fish, Crustaceans, Mollusks and Other Aquatic Products*: An Authorization from MoH, a Transportation Permit Letter from MAFF, a Certificate of Origin from MoC, and a Customs Permit from GDCE.
- *Jewelry, Silverware and Uncut or Unprocessed Precious Stones*: A Permit Letter issued by NBC valid for 1 year.

d) Export taxes

There are several categories of goods that are subject to export taxes: natural rubber; uncut (unprocessed) precious stones; processed wood and fish and crustaceans, mollusks and other aquatic products. The export taxes on certain unprocessed raw materials and products are aimed at encouraging local processing and promoting exports of finished products. These export duties are applied on an MFN basis including for its ASEAN partners. A flat export duty rate of 10% is applied on fish and crustaceans, mollusks and other aquatic products, uncut (unprocessed) precious stones and sand. The export duties for natural rubber range from 2%, 5% and 10%. For processed wood and non-timber forest products there are two export duties rates, 5% and 10%, depending on the wood type and amount of processing.

e) Export subsidies

Cambodia undertook as part of its WTO accession commitment to bind its agricultural export subsidies at zero and not maintain or apply any export subsidies for agricultural products.

11. Powers of Customs officers

With respect to goods being imported or exported, customs officers have the power to: (a) inspect goods and open or cause to be opened any package or container of goods and take reasonable amounts of samples of those goods for examination; (b) stop, halt, board, enter and inspect any conveyance and direct that the conveyance be removed to a customs office or other suitable place for examination; and (c) where there are reasonable grounds to suspect that an offence has been committed, inspect private residences or businesses to gather evidence or seize goods.

12. Enforcement of intellectual property rights

The courts and authorities responsible for enforcement of intellectual property rights can take prompt and effective provisional measures based on *prima facie* evidence to prevent an infringement and preserve relevant evidence. There is *prima facie* evidence when there are reasonable grounds to believe that an infringement is taking place. Applicable provisional measures included detention of material

evidence and facilities, search for concealed materials and facilities, order to stop an infringement, confiscation of the infringing goods, and temporary seizure of the goods with a view to ensuring proper compensation.

Customs officials can order the seizure, forfeiture and destruction of infringing goods, evidences, copies and equipment used in the creation of infringing goods, and prohibited the re-exportation of counterfeit trademark goods. Customs officials are allowed to inform right holders about the possible importation or exportation of infringing goods. The right holder could apply to the customs authorities to suspend clearance of the suspected goods. The customs authorities are required to inform the right holder of the measures taken, and should no proceedings had been initiated within 10 days by the right holder such provisional measures should be cancelled. The right holder is liable for any damages resulting from an unsubstantiated application. In case of *prima facie* evidence, customs authorities could suspend clearance of suspected goods on their own initiative, and should immediately inform the right holder of the place and date of suspension.

13. Technical Barriers To Trade

The 2007 Law on Standards provides the legal basis for all measures related to standards and technical regulations. The law, like the WTO-TBT Agreement, covers all industrial and agricultural products, but excludes from its coverage provisions on SPS measures. Other relevant legislation includes: the Law on the Control of Drugs (2005); the the Law on Metrology; Sub-decree No. 209 (2007) on the permission of use of list of prohibited goods and regulated goods; Sub-decree No. 180 (2009) on management of classification and labelling of chemicals; Sub-decree No. 62 (2008) on the organization and functioning of the ISC; Technical regulation No. 276 (2008) on the soy sauce being sold and circulated in Cambodia; Technical regulation No. 110 (2004) on management and control of use, importation, exportation and distribution of chemical substances in industrial fields.

The 2007 Law on Standards established the ISC, which serves as the secretariat of the National Standards Council and is responsible for developing and issuing standards. The main activities of the ISC are to: (i) set national standards; (ii) certify standards compliance for both products and systems; (iii) disseminate standards and create awareness; (iv) work with international bodies to achieve international recognition of national standards and gain accreditation for national conformity assessments; and (v) licence, regulate or revoke product and systems certifications. In line with WTO requirements, the ISC acts as the national enquiry point (NEP) and the notification authority for Cambodia.

Currently, there are 71 Cambodian standards, mainly on foods, electrical appliances, and tools. ISC is developing standards for laboratory analysis techniques for the identification of heavy metals and trace elements. In practice, Cambodia uses the ISO/IEC guide 21-1 and 2:2005 as a national guide to adopt international standards as national standards or technical regulations.

14. Membership in international and regional fora

Cambodia is a subscriber member of the International Organization for Standardization (ISO) since 1995, an affiliate member of the International Electrotechnical Commission (IEC) and also a member of the ASEAN Consultative Committee for Standards and Quality (ACCSQ). Cambodia is a signatory to the ASEAN sectoral mutual recognition arrangement for electrical and electronic equipment (ASEAN EEE MRA). For standards of agricultural products, Cambodia is

the member of the World Organization for Animal Health (OIE), the International Plant Protection Convention (IPPC), the Southeast Asia Fisheries Development and Education Centre (SEAFDEC), the Association of National Rubber Producing Countries (ANRPC), FAO Codex alimentarius, and the International Rubber Development Board (IRDB).

15. Sanitary And Phytosanitary Measures

Cambodia is committed to complying with a range of international agricultural compliance/quality standards in line with such standard setting organizations and is a member of the International Standards Organization (ISO), the International Plant Protection Convention (IPPC), the Office Internationale des Epizootics (OIE) or the World Organization for Animal Health, and the Codex Alimentarius Commission (CAC). Key laws and regulations that have an impact on SPS measures are listed in the endnotes.

The key institutions involved SPS measures are: MAFF has the responsibility for animal, plant and fish health. It is responsible for the inspection of animals and animal products and issuance of the Animal Health Certificate in compliance with the OIE animal health code and standards. It issues import/export permit for animals and animal products based on risk assessment and is also responsible for the import/export inspection of plants, plant products and other regulated articles for issuance of the permit and Phytosanitary Certificate in compliance with the IPPC (International Plant Protection Convention) of which GDA is a National Plant Protection Organization (NPPO). The Fisheries Administration (FiA) is responsible for inspection and issuance of the Fish Health Certificate and import/export permit of the fish and fishery products. .

The Law on the Management of Quality and Safety of Products and Services (Law on Quality) provides the legal mandate for Camcontrol (Cambodia Import Export Inspection and Fraud Repression General Department under the Ministry of Commerce) to conduct official inspection of goods in international trade and goods on the domestic market. Its activities include ensuring food safety and consumer protection and border control and protection. It is also the official import/export inspection and certification agency and pesticide control agency. Camcontrol's inspection activities are focused on the import inspection of petroleum products, food, agricultural chemicals, garments and other commodities. Export inspection includes mainly garments and agricultural products. Regarding SPS and food safety Camcontrol's priority is surveillance of smuggled food products in the domestic market. Legitimate imported food products are principally inspected for the type and condition of packaging and the expiry date. Camcontrol has a central laboratory that has limited testing capacity in microbiology and chemistry for water and food products.

The MoH has responsibility for public health and food safety issues and is the ASEAN focal point on food safety. The MIH regulates and inspects manufacturing industries, which include agro-based production activities. It inspects and samples foods and agro-based products for conformity and safety in order to issue product licences.

16. Laboratory testing

For the issuing of phytosanitary and animal health certificates and the monitoring of hazards in agro-based product production, processing and retailing, laboratory analysis is required to identify SPS risks. *Institut Pasteur* is claimed to

have ISO certification for certain tests, which means that any company exporting that needs laboratory analysis will have to send samples to *Institute Pasteur* for certain tests or dispatch samples to international laboratories.

MIH's Industrial Laboratory Centre of Cambodia (ILCC) undertakes food and water bacteriology and chemical analysis with on average 2,000 tests per year. No laboratory has so far achieved the international ISO 17025 standard of certification for any of its testing activities although ILCC may receive limited recognition for microbiological testing.

** Article courtesy of Dr. Sok Siphana, Advisor to the Royal Government of Cambodia*

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