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Sector	:	All Sectors
Subsector	:	-
Industry Classification	:	-
Level of Government	:	National Administration and Sub-National Administration
Type of Obligation	:	National Treatment (Article 10.3) Prohibition of Performance Requirements (Article 10.6) Senior Management and Board of Directors (Article 10.7)
Description of Measure	:	Investment projects which: – have investment capital of USD 50 million or more; – involve politically sensitive issues; – may have negative impact on the environment – have long-term strategy; or – involve infrastructure concession, shall be submitted for the approval of the Council of Ministers. Other or further requirements relating to National Treatment, Prohibition of Performance Requirements and Senior Management and Board of Directors for the aforementioned investment projects may be adopted by the Council of Ministers. Prohibition of Performance Requirements and Senior Management and Board of Directors shall not apply to any measure relating to tax incentive for small and medium enterprises with any condition as follows: – to use at least 60 per cent local content; or – to increase the number of employees by at least 20 per cent; or – to locate in small and medium enterprises cluster.
Source of Measure	:	– *Law on Investment of the Kingdom of Cambodia* (1994) – *Law on the Amendment of the Law on Investment of the Kingdom of Cambodia* (2003) – Sub-Decree No. 111 ANK/BK dated 27 September 2005 on the Implementation of the *Law on the Amendment to the Law on Investment of the Kingdom of Cambodia*
		– Sub-decree No. 124 ANK.BK dated 2 October 2018 on tax incentive for Small and Medium Enterprises – Article 11 of sub-decree No. 60 ANK. BK dated 5 April 2016 on the organization and functioning of the Council for the Development of Cambodia