

## Implementation of Actual Investment Capital Equal to or Exceeding Minimum Capital for Qualified Investment Projects in Manufacturing Sector

**SOK XING & HWANG** | SX & H

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On 27 August 2026, the Council for the Development of Cambodia issued Instruction No. 1555 on Implementation of Actual Investment Capital Equal to or Exceeding Minimum Capital for Qualified Investment Projects in Manufacturing Sector (the "**Instruction**") to ensure compliance with the implementation of Qualified Investment Projects in the manufacturing sector in accordance with Law on Investment and other relevant regulations.

The Instruction provides that Qualified Investment Projects in the manufacturing sector must implement actual investment capital equal to or exceeding the minimum investment capital as set out in the negative list of the Sub-Decree on the Implementation of the Law on Investment of the Kingdom of Cambodia within 03 (three) years from:

- (i) the issuance date of registration certificate for projects registered after the release of this Instruction; or
- (ii) the date of this Instruction for projects registered prior to the issuance of this Instruction.

The Instruction clarifies that Investment Capital refers to the investment value stated in Cambodian currency or foreign currency, excluding land value and working capital. Failure to comply with this Instruction will be subject to measures under applicable laws and regulations, which may result in the revocation of investment incentives.

For further details, a copy of the Instruction in Khmer language is available at the link below. Should you have any queries, please contact us at [info@sxhlaw.com](mailto:info@sxhlaw.com).



### INSTRUCTION

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