



## Cambodia–Vietnam Bilateral Agreement Brings Mutual Tariff Relief and Streamlined Customs Procedures

On 28 April 2025, the Governments of the Kingdom of Cambodia and the Socialist Republic of Vietnam signed a new Arrangement on Bilateral Trade Enhancement ("**Bilateral Agreement**"), reaffirming their shared commitment to deepening economic cooperation and facilitating cross-border trade. This Agreement aims to promote greater market access, reduce trade barriers, and support inclusive growth across the region.

To support the implementation of the Bilateral Agreement, Cambodia's Ministry of Commerce ("**MOC**") issued Notification No. 1712 on 3 June 2025. This notification formally initiates the application of the Bilateral Agreement's provisions for the 2025–2026 period, helping to improve trade processes and increase market access between the two countries.

### What are the key benefits for the Cambodian market?

advantages to the Cambodian market, particularly through preferential tariff treatment.

Under the Bilateral Agreement, 28 tariff lines of Cambodian-origin goods are eligible for a 0% import duty when exported to Vietnam, effective until the end of 2026. This includes agricultural products such as rice and dried tobacco leaf, which are granted duty-free access within annual quotas of 300,000 metric tons and 3,000 metric tons respectively for 2025 and 2026. These provisions are expected to significantly boost the competitiveness of Cambodian exports, especially in the agricultural sector, by reducing costs and improving market access in Vietnam.

In addition to tariff incentives, the Agreement introduces practical trade facilitation measures. A carry-forward mechanism allows unused quotas to be rolled over to the following year, offering exporters greater flexibility and minimizing the risk of forfeiting trade opportunities due to unforeseen disruptions.

Moreover, the designation of specific border checkpoints for the clearance of goods under the agreement is intended to streamline customs procedures and enhance the efficiency of cross-border trade. These combined measures are aimed to strengthen Cambodia's trade infrastructure and support sustainable economic growth.

**What are the key benefits for Cambodian exporters?**

The Bilateral Agreement significantly enhances export opportunities for Cambodian producers by granting preferential access to the Vietnamese market. As mentioned, 28 tariff lines of Cambodian-origin goods listed in Annex I are eligible for a 0% import duty, with specific quotas applied to key agricultural products such as rice and dried tobacco leaf through 2026, as authorized by the MOC. In addition, the arrangement enables Vietnamese businesses to re-export Cambodian agricultural products under Vietnam's temporary import for re-export mechanism, thereby expanding the reach of Cambodian goods to third-country markets.

Looking ahead, the agreement includes a commitment to modernize trade facilitation through the adoption of electronic certificates of origin and self-certification systems. Specifically, the issuance of CO Form S by Cambodia's MOC is expected to streamline export documentation, reduce compliance costs, and enhance the efficiency of cross-border trade for Cambodian exporters.

**What are the key benefits for Cambodian importers?**

Under the Bilateral Agreement, Cambodian importers benefit from 0% import duty on Vietnamese-origin goods listed in Annex II, including a wide range of agricultural and food

products such as poultry, vegetables, and fruits. This preferential access helps reduce input costs and diversify supply chains. The agreement also simplifies import procedures through the use of standardized documentation (CO Form X) and alignment with the ASEAN Harmonized Tariff Nomenclature (AHTN 2022), thereby reducing administrative burdens and enhancing the efficiency and predictability of cross-border trade.

**Conclusion**

The Bilateral Agreement represents a strategic step forward in regional economic integration. It offers mutual tariff relief, enhanced market access, and simplified customs procedures, benefiting both Cambodian exporters and importers. These measures are expected to strengthen Cambodia's trade performance, particularly in the agricultural and industrial sectors, and contribute to the country's broader economic development. Businesses are encouraged to review the eligible product lists and ensure compliance with origin and documentation requirements to fully leverage the Agreement.

**ANNEX 1**
**LIST OF GOODS AND COMMODITIES ORIGINATING IN THE KINGDOM OF CAMBODIA GRANTED SPECIAL  
PREFERENTIAL IMPORT DUTY BY THE SOCIALIST REPUBLIC OF VIET NAM**

No	Tariff Code (AHTN 2022)	Description
	<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>
		- Weighing not more than 185 g:
	0105. 1 1	- - Fowls of the species <i>Gallus domesticus</i> :
1	0105. 1 1 .90	- - - Other
	0105.99	- - Other:
2	0105.99.20	- - - Other Ducks
	<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>
		- Of fowls of the species <i>Gallus domesticus</i> :
3	0207.11.00	- - Not cut in pieces, fresh or chilled
4	0207.12.00	- - Not cut in pieces, frozen
5	0207.13.00	- - Cuts and offal, fresh or chilled
	0207.14	- - Cuts and offal, frozen:
6	0207.14.10	- - - Wings
7	0207.14.20	- - - Thighs
8	0207.14.30	- - - Livers
		- - - Other:
9	0207.14.91	- - - - Mechanically deboned or separated meat
10	0207.14.99	- - - - Other
	<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>
	0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):
11	0805.50.10	- - Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )
12	0805.50.20	- - Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):
13	0805.90.00	- Other
	<b>10.06</b>	<b>Rice</b>
	1006.10	- Rice in the husk (paddy or rough):
14	1006.10.10	- - Suitable for sowing
15	1006.10.90	- - Other
	1006.20	- Husked (brown) rice:
16	1006.20.10	- - Hom Mali rice
17	1006.20.90	- - Other
	<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>
	2401.10	- Tobacco, not stemmed/stripped:
18	2401.10.10	- - Virginia type, flue-cured
19	2401.10.20	- - Virginia type, other than flue-cured
20	2401.10.40	- - Burley type

21	2401.10.50	- - Other, flue-cured
22	2401.10.90	- - Other
	<b>2401.20</b>	<b>- Tobacco, partly or wholly stemmed/stripped:</b>
23	2401.20.10	- - Virginia type, flue-cured
24	2401.20.20	- - Virginia type, other than flue-cured
25	2401.20.30	- - Oriental type
26	2401.20.40	- - Burley type
27	2401.20.50	- - Other, flue-cured
28	2401.20.90	- - Other

**ANNEX 2**
**ORIGINATING IN THE SOCIALIST REPUBLIC OF VIET NAM GRANTED SPECIAL PREFERENTIAL IMPORT DUTY  
BY THE KINGDOM OF CAMBODIA**

No	Tariff Code (AHTN 2022)	Description
	<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.050, fresh, chilled or frozen.</b>
		- Of fowls of the species <i>Gallus domesticus</i> :
1	0207.11.00	- - Not cut in pieces, fresh or chilled
2	0207.12.00	- - Not cut in pieces, frozen
3	0207.13.00	- - Cuts and offal, fresh or chilled
	0207.14	- - Cuts and offal, frozen:
4	0207.14.10	- - - Wings
5	0207.14.20	- - - Thighs
6	0207.14.30	- - - Livers
		- - - Other:
7	0207.14.91	- - - - Mechanically deboned or separated meat
		- Of ducks:
8	0207.41.00	- - Not cut in pieces, fresh or chilled
9	0207.42.00	- - Not cut in pieces, frozen
10	<b>0702.00.00</b>	<b>Tomatoes, fresh or chilled.</b>
	<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>
	0704.10	- Cauliflowers and broccoli:
11	0704.10.20	- - Headed broccoli
	<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>
	0706.10	- Carrots and turnips:
12	0706.10.20	- - Turnips
13	0706.90.00	- Other
14	<b>0707.00.00</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>
	<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>
	0708.20	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):
15	0708.20.10	- - French beans
16	0708.20.20	- - Long beans
17	0708.20.90	- - Other
	<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>
		- Other:
18	0709.93.00	- - Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )
	<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>
19	0804.30.00	- Pineapples
	0804.50	- Guavas, mangoes and mangosteens:

		- - Mangoes:
20	0804.50.21	- - - Fresh
21	0804.50.22	- - - Dried
22	0804.50.30	- - Mangosteens
	<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>
	0805.10	- Oranges:
23	0805.10.20	- - Dried
	<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>
		- Melons (including watermelons):
24	0807.11.00	- - Watermelons
25	0807.19.00	- - Other

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## Contacts

**Clint O'Connell**

Partner, Managing Director,  
Head of Cambodia Tax and  
Accounting Practice  
[clint.oconnell@dfdl.com](mailto:clint.oconnell@dfdl.com)

**Diberjohn Balinas**

Tax Partner  
[diberjohn.balinas@dfdl.com](mailto:diberjohn.balinas@dfdl.com)

**Dun Kosal**

Senior Manager, Customs  
& Compliance  
[Kosal.dun@dfdl.com](mailto:Kosal.dun@dfdl.com)