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# **Enabling Environment Snapshot Cambodia**

**18 February 2025**

## Context

Following the [dissolution](#) of the Cambodian National Rescue Party (CNRP) in 2017, Cambodia effectively became a one-party state, despite its Constitution guaranteeing a multi-party democracy. As a result, there is no representation of opposition voices, and laws are being passed without proper debate in the National Assembly. The thus uncontested rule of the Cambodian People Party (CPP) is firmly established, not only on the national level, but also on provincial and local levels. This has resulted in an increasingly restricted civic space and limitations on human rights. In 2020, the European Commission responded to these increasing restrictions by temporarily and partially [withdrawing](#) tariff preferences granted to Cambodia under the [Everything But Arms \(EBA\) trade agreement](#). In 2024, the European Parliament adopted a resolution on ‘shrinking civic space’ in Cambodia and called on the Commission and member states to assess changes to tariff preferences and [“send a clear message that improving human rights and safeguarding civil society freedoms are preconditions for economic cooperation, trade and investment”](#).

## 1. Respect and protection of fundamental freedoms

Despite constitutional guarantees of freedoms such as peaceful assembly, association, movement and expression (see chapter 4, article 51 new) the Royal Government of Cambodia (RGC) [restricts some CSOs’ operations or activities](#), especially those working to promote human rights and democracy across the country. Organising public gatherings such as marches, public meetings or protests has become virtually impossible. Even though the right to hold peaceful gatherings is guaranteed in article 41 of the Constitution, the government is requiring [permits for large gatherings](#), which are issued by local authorities.

The repression of criticism and mobilisation against the Cambodia-Laos-Vietnam Development Triangle Area (CLV-DTA) agreement in 2024 also highlighted concerns about freedom of expression in the country. Under the guise of government claims that they were inciting violence, [over a hundred individuals were arrested and at least 60 individuals charged](#) for expressing their opinions about the CLV-DTA. At least 59 of these individuals [remain in detention](#). Activists, opposition parties, some politicians as well as the family members of those detained continue to advocate for their release. The crackdown has contributed to an overall atmosphere of fear in which civil society actors hesitate to organise public gatherings or to speak out in order to avoid reprisals

As a result, civil society gatherings happen almost exclusively in private settings, such as hotel rooms. On the subnational level, civil society actors have experienced surveillance through village leaders attending their meetings and [taking notes and pictures](#). The uncertainty created by de facto permit requirements, the constant threat of surveillance, and [previous arrests](#) has led people to feel afraid to take part in CSO activities. By contrast, NGOs working on service delivery or topics not considered sensitive by authorities - development, agriculture, gender, disability, climate change, and education - are still able to implement their programmes without fear of intimidation and harassment from the local authorities.

In 2024, the RGC allowed human rights and non-human rights CSOs to hold a gathering and [celebrate international human rights day](#). However, they limited the number of people allowed to attend and designated specific areas for the celebration that were managed and organised by Phnom Penh’s city hall. A planned NGO march with banners, posters and information material to promote human rights was not allowed in Phnom Penh City. Instead, and despite previous prohibitions of similar marches, the government allowed several human rights activists and CSOs to march along national road number 3 from Kampot provinces to Phnom Penh without harassment.

## 2. Supportive legal framework for the work of civil society actors

The Royal Government of Cambodia (RGC) adopted and implemented restrictive laws that impact the operations of civil society organisations (CSOs). These laws include the [Law on Association and Non-Governmental Organisations](#) (LANGOs, 2015), the [Law on Auditing and Accounting](#) (2016), and the [Law on Taxation](#) (2023). The government uses these three laws as political tools to accuse and shut down any NGOs that criticise the leadership or the performance of the government. For example, the government previously used the law on taxation to [shut down the Cambodia Daily newspaper](#) and cited issues of registration to close the [National Development Institute \(NDI\)](#) ahead of the 2018 elections. Recently in 2024, the government used the law on Taxation and the Accounting and Auditing Regulator (ACAR) to [audit the Center for Alliance of Labor Human Rights](#) (CENTRAL).

Apart from it being used as a tool to shut down organisations, LANGO also creates a challenging environment for CSOs to register and operate. LANGO includes complicated compliance requirements that result in more time- and resource-intensive processes for CSOs to register and function. Having to supply many supporting documents, pay high fees and undergo lengthy processes even for small changes like an office address means that CSOs spend considerable time and resources on complying with these requirements, rather than implementing their activities. The Cambodian government has proposed an amendment to LANGO that would require any working group, task force, network or platform to be reported and registered as a new entity to the Ministry of Interior (MoI). If passed, this amendment will further restrict CSO activities by making joint activities of several NGOs virtually impossible as each form of cooperation would require the creation and registration of a new civil society organisation for this specific purpose, with the associated cost and workload. This is expected to particularly affect CSOs on the sub-national level, which have [less capacity compared to organisations on the national level](#) and are therefore more dependent on networking and the support provided by regional platforms.

The requirements imposed by LANGO also have an effect on CSOs' ability to comply with Cambodian taxation, accounting and auditing laws. The new taxation law, effective from 16 May 2023, covers the operation of NGOs. The Accounting and Auditing Regulator (ACAR) administers penalties for violating accounting and auditing laws. Cambodia's Law on Auditing and Accounting, approved in 2016, applies to non-profit entities (NFPEs). This law led to regulations like Prakas (ministerial or departmental announcements), sub-decrees, and instructions for implementing accounting and auditing obligations for NFPEs. Complying with these obligations and following ACAR templates is particularly complex, burdensome and labour-intensive, requiring monthly and annual tax updates. As a result, organisations that do not have the capacities to navigate ACAR regulations or hire an auditing firm often cannot comply with the requirements, therefore resulting in financial penalties outlined in [Sub-Decree No. 79](#). Delays in processing changes to an organisation's registration, caused by the complex processes prescribed by LANGO, mean that these organisations cannot update their tax certificates and in turn cannot comply with taxation deadlines, often resulting in fines. In 2023, several NGOs were fined by ACAR for not submitting financial statements and failing to comply with the law. These penalties ranged from USD 2,500 to USD 5,000 per organisation, depending on their annual budgets. As many organisations do not have freely available institutional funds, such penalties can lead organisations to close down.

## 3. Accessible and sustainable resources

CSOs in Cambodia continue to rely heavily on international funding, with limited opportunities for local resource mobilisation. Based on the [Doing Good Index report 2024](#), 95% of CSOs' funding comes from abroad. Most government donors, such as the EU and US, award funding

based on their priorities and economic and political contexts. There are no legal restrictions on CSOs' access to foreign funding; however, some donors have limited their funding due to concerns about human rights violations and the voting irregularities following the national election on 29 July 2018. Financial viability remains the weakest aspect of CSO sustainability in Cambodia. Local financial support is very limited, and tax incentives for donations are lacking. CSOs face challenges in generating their own income due to complicated restrictions that impose obligations on CSOs to directly contribute to the Cambodian state through special tax payments, which donors usually do not cover. At the same time local fundraising is hampered by the public perception that civil society actors should be providing aid to the Cambodian people rather than the other way around. According to the 2023 funding landscape report, conducted by Cooperation Committee of Cambodia (CCC), less than 50% of NGOs have annual funding of less than USD 500,000 with smaller NGOs often incapable of competing for funds from international donors due to limited capacity in proposal writing and high donor requirements. Furthermore, Cambodia receiving its [schedule to leave the status of Least Developed Country \(LDC\)](#) in 2024 has created further uncertainty for the coming years as international aid is expected to decrease. Very few CSOs receive government funding, and this is typically limited to organisations aligned with government policy and priorities. Public funding is thus not considered to be a viable option due to its very limited availability and the associated political pressure. The unreliable funding environment thus adds to the general uncertainty, leaves NGOs struggling for resources, and has already caused a number of NGO staff to switch to the private sector.

## 4. State openness and responsiveness

Despite the government allowing CSOs to take part in developing the National Strategic Development Plan (NSDP), CSOs lack real influence and are often excluded from decision-making. After the national election in July 2023, the new Cambodian government assigned the Ministry of Planning to develop a five-year National Strategic Development Plan (NSDP) 2024-2028. Some of the processes to develop the NSDP 2024-2028 included CSOs, but this lacked real substance and meaningful engagement as this only served for government to claim to international partners that CSOs were consulted. The final draft version of the NSDP 2024-2028, was submitted to the Council of Ministers in December 2024, and is expected to be finalised in early 2025. In 2024, the Council for Development of Cambodia (CDC) further called for CSOs to join the [4th Monitoring Exercise of Global Partnership for Effective Cooperation and Development \(GPEDC\)](#), a voluntary commitment by the Cambodian government that reviews the effectiveness of development cooperation based on reporting from government actors, development partners, and civil society. While the fact that this monitoring was conducted for the first time since 2018 is a notable development, CSO participation appeared to be for compliance with donor expectations only, and civil society input was not taken on by the government actors. The [6th Forum on Partnership between the Royal Government and Civil Society Organisations on 11 December 2024](#), was chaired by the Ministry of Interior (Mol) under the chairmanship of H.E. Sor Sokha, Deputy Prime Minister and Minister of Interior. The Mol committed to address the five recommendations raised by the CSOs. These recommendations relate to the establishment and registration of domestic associations and non-governmental organisations, the registration of foreign associations and NGOs, the rights, interests and obligations of associations or NGOs, the suspension of activities, dissolution, termination of memorandum of understanding, management of resources and assets of associations or non-governmental organisations, and administrative measures and cooperation. The Mol's commitment signals the government's openness to respond to these CSO concerns.

## 5. Political Culture and Public Discourses on Civil Society

The Cambodian government has fostered a negative narrative, [portraying CSOs as foreign agents and threats to national security](#). This narrative, disseminated through government-controlled media and social media platforms, has negatively affected public engagement with CSOs, has been used to brand CSOs and to file charges against them. The government has restricted civic space by increasing monitoring and intimidation of CSOs, leading to self-censorship. [Government control over media channels](#) and the closure of independent media outlets such as [Voice of Democracy radio](#) in February 2023 and the [kamnotra.io](#) Facebook page in 2024, has allowed the government to dominate the public discourse and shape perceptions of CSOs. Government labelling CSOs as threats limits civil society's ability to do advocacy work and engage in political participation. Elections have been closely controlled with civil society election monitors [barred from observing the 2018 elections](#).

### Challenges and Opportunities

Over the next four months, civil society in Cambodia will likely continue to face challenges, particularly with the limited funding availability, time- and resource-intensive compliance with LANGO and tax and auditing laws, and shrinking civic space, especially for civil society working on advocacy, human rights and enabling environment. All of these issues will lead civil society to face limitations in their capacity to perform their roles effectively such as to give factual news to the Cambodian people, to promote and protect human rights, ensure environmental protection, and to advocate for policy changes.

However, opportunities exist to improve the enabling environment. CSOs must change from confrontational approaches, such as advocacy, to more subtle, cooperative approaches, such as inviting government actors to meetings and suggesting improvements through direct engagement. Especially, they should focus on documenting civic space restrictions in a professional way and explore possible ways to work as a partner with the government on issues where there is more openness, such as taxation laws or through existing consultation mechanisms. CSOs can continue to monitor the five suggestions made to Mol during the 6<sup>th</sup> Forum on Partnership between the Royal Government and Civil Society Organisations and may coordinate with any NGOs having the same expertise in the context of funding shortages.

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