



Cambodia Business Advisory on High-Risk Investments and Interactions

Issued: NOV 10, 2021

Title: Considerations for U.S. Companies and Organizations that Conduct Business in Cambodia within Key Sectors or in Partnership with High Risk Entities

Summary: The U.S. Department of State, U.S. Department of the Treasury, and U.S. Department of Commerce are issuing this advisory to caution U.S. businesses currently operating in or considering operating in Cambodia to be mindful of interactions with entities and sectors potentially involved in human rights abuses, criminal activities, and corrupt business practices.

This advisory addresses two primary areas of risk exposure for U.S. companies:

- Illicit finance activities in Cambodia and related risks for the financial, real estate, casino, and infrastructure sectors.
- Involvement with Cambodian entities involved in trafficking in persons, wildlife, and narcotics trafficking in Cambodia and related risks for the manufacturing and timber sectors.

Businesses with potential exposure to entities in Cambodia that engage in human rights abuses, criminal activities, or corruption should be aware of the reputational, economic, and possible legal risks. To mitigate these risks, businesses should apply appropriate due diligence policies and procedures.

I. Corruption is endemic

The deteriorating human rights situation in Cambodia, combined with increased and widespread corruption in the financial, real estate, casinos, and infrastructure development sectors, pose significant challenges in Cambodia for investors. In its Global Competitiveness Report 2019, the World Economic Forum ranked Cambodia 134 out of 141 countries for incidence of corruption. Transparency International's 2020 Corruption Perceptions Index ranked Cambodia 160 of 180 countries globally, the lowest ranking among ASEAN member states.

II. Illicit Finance and Corrupt Activities in Cambodia

a. Institutions and Professions

Corruption in Cambodia is endemic and widespread. An increase in foreign investment from investors willing to engage in corrupt practices, combined with sometimes opaque official and unofficial investment processes, further drives the overall rise in corruption.

Like many sectors of Cambodia's economy, the financial sector experienced significant growth over the past several years. Today, 51 commercial banks, 14 specialized banks, and 82 microfinance institutions serve a population of 16 million. This represents a 50 percent increase in the country's financial institutions in just five years. New banks have reportedly been able to enter the market after undergoing minimal regulatory scrutiny. Bank staff, as well as banking regulators, have limited resources and capacity to supervise the rapidly growing financial services sector or identify suspicious transactions. Because of inadequate oversight, Cambodian banks are often used as vehicles for laundering illicit funds.

Other illicit finance sector risks remain prevalent within the country. Of note, businesses should be mindful of limited regulations and oversight for the financial, casino, and real estate sectors; proliferation finance risks related to North Korea; ongoing human rights abuses; high levels of corruption; and poor supervision of the financial sector in Cambodia. The mutual evaluation of Cambodia conducted by the Asia/Pacific Group on Money Laundering in 2017 to determine Cambodia's compliance with the standards of the Financial Action Task Force—the standard setter for combating money laundering and countering the financing of terrorism and the proliferation of weapons of mass destruction—recommended Cambodia substantially increase supervisory activity and enhance controls to prevent criminals and their associates from holding prominent positions in money changer businesses, registered microfinance institutions, and designated non-financial businesses and professions (DNFBPs), such as real estate agents, small casinos, dealers in precious metals and stones, lawyers, and stand-alone accounting and auditing firms. Due to the lack of adequate mitigation measures, Cambodia was publicly identified (i.e., gray-listed) by the Financial Action Task Force (FATF) for strategic anti-money laundering/countering the financing of terrorism (AML/CFT) deficiencies in February 2019 and remains gray-listed pending completion of its action plan. For the latest updates on Cambodia's efforts to combat money laundering, terror financing, and proliferation financing, please visit the [FATF's website](#) and the [APG's website](#).

In addition to Cambodia's weak AML/CFT regime, vulnerabilities include a largely cash-based, dollarized economy and porous borders. Both legal and illicit transactions, regardless of size, are frequently conducted outside of regulated financial institutions. Cash proceeds from crime are readily channeled into land, housing, luxury goods and vehicles, and other forms of property, without passing through the banking sector. Moreover, a lack of judicial independence and transparency constrains effective enforcement against financial crimes. The judicial branch lacks efficiency and cannot assure impartiality, and judicial officials, up

to and including the chief of the Supreme Court, have simultaneously held positions in the political ruling party.

b. Real Estate

Since 2016, approximately 20 percent of all foreign direct investment (FDI) in Cambodia constituted investments in the real estate sector. According to the National Bank of Cambodia, \$440 million was invested in the sector in 2019 alone. The bulk of financing and investment flows for real estate occurs outside the Cambodian banking system and is thus largely unregulated by Cambodian authorities. Further, the real estate sector itself is not effectively regulated. As a result, money can be easily laundered through the purchase and sale of land and other properties, construction of buildings, and even leased properties.

c. Casinos

The UN Office on Drugs and Crime noted that between 2014 and 2019, casino licenses in Cambodia increased 263 percent, though the government's 2020 ban on online gambling curtailed this growth. However, the increase in casinos over the past decade outpaced regulators' capacity to monitor and police these establishments, attracting organized crime elements that invest in casinos and use them to launder money. Recognizing these vulnerabilities related to new casinos and other commercial enterprises in Preah Sihanouk province, which hosts most of the casinos, the government established an inter-ministerial task force to investigate alleged money laundering and human trafficking. The task force has not issued a report on its findings, as of October 2021.

An example of criminal elements involved in Cambodia's casino sector is WAN Kuok Koi (a.k.a., "Broken Tooth"). WAN Kuok Koi is a member of the Chinese Communist Party's (CCP) Chinese People's Political Consultative Conference and is a leader of the 14K Triad, which engages in drug trafficking, illegal gambling, racketeering, human trafficking, and a range of other criminal activities. He was sanctioned by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) in December 2020 for being a foreign person who is a leader or official of an entity, including any government entity, that has engaged in, or whose members have engaged in, corruption, including the misappropriation of state assets, the expropriation of private assets for personal gain, corruption related to government contracts or the extraction of natural resources, or bribery. Similarly, Democratic People's Republic of Korea official KIM Chol Sok (a.k.a., Sok Kha), who was sanctioned by OFAC in November 2015 for connection with North Korea's weapons proliferation efforts, led a criminal empire of businesses in Cambodia that trafficked illegal drugs, counterfeited currency, and offered illegal gambling services.

d. Infrastructure

U.S. businesses are advised to be vigilant against corruption in tendering and contracting for

large-scale infrastructure projects in Cambodia. In addition, U.S. businesses should be aware that some foreign firms have relied on Cambodian military forces to clear land for infrastructure projects, which carried out displacement campaigns that violated Cambodians' human rights.

For example, On May 9, 2008, the People's Republic of China (PRC) state-owned enterprise Union Development Co., Ltd. (UDG) was granted a 99-year lease with the Cambodian government for 36,000 hectares (approximately 90,000 acres) of land in the Koh Kong province of Cambodia. Following the approved lease, UDG began to develop the \$3.8 billion Dara Sakor project, ostensibly to be used as a tourism development. The size of the development is in violation of Cambodian law, which limits land concessions to 10,000 hectares. UDG, through Kun KIM, a General in the Cambodian military and senior political figure, used Cambodian military forces to intimidate local villagers and to clear out land necessary for UDG to build the Dara Sakor project. Specifically, with the assistance of Cambodian military forces provided through General Kim, UDG prevented local villagers from planting rice paddy fields on the disputed land and was also accused of burning down the houses of villagers with whom it had conflicts, and of using private security and Cambodian military forces to control the movements of local villagers.

In December 2019, OFAC designated Kun KIM for being a foreign person who is a current or former government official responsible for or complicit in, or has directly or indirectly engaged in corruption, including the misappropriation of state assets, the expropriation of private assets for personal gain, corruption related to government contracts or the extraction of natural resources, or bribery.

In September 2020, OFAC designated UDG for being a foreign person acting for or on behalf of a current or former government official, who is responsible for or complicit in, or has directly or indirectly engaged in corruption, including the misappropriation of state assets, the expropriation of private assets for personal gain, corruption related to government contracts of the extraction of natural resources, or bribery.

III. Trafficking in Persons, Wildlife, and Narcotics

a. Human Trafficking and Child Exploitation

U.S. businesses are advised to consider the threat of human trafficking and child exploitation, particularly when investing in the tourism industry. While the Cambodian government has taken some steps to combat human trafficking, such as continuing to prosecute and convict traffickers, official actions are not sufficient to meet the Trafficking Victims Protection Act's minimum standards to eliminate human trafficking. Corruption, a lack of a judicial monitoring system, low capability, and misuse of limited law enforcement resources hamper enforcement and leads to a failure to protect vulnerable populations.

Children in Cambodia are subjected to the worst forms of child labor, including in commercial sexual exploitation, sometimes because of human trafficking, and in forced labor in brickmaking. In addition, judges were reported¹ to have accepted bribes in return for dismissal of charges, acquittal, and reduced sentencing for individuals committing such crimes, especially for those with alleged ties to the government; this made children more vulnerable to child labor.

Research indicates that some children work on rubber plantations in northeastern Cambodia to help pay off loan debt taken on by their parents, putting them at risk of debt bondage. Research also indicates that children in domestic work face similar debt bondage conditions, including approximately 30 percent of child domestic workers under the age of 18.²

The Cambodian League for the Promotion and Defense of Human Rights (LICADHO) has reported that more than 2.6 million persons in the country had microloans, which in Cambodia has contributed to an increase in child labor and bonded labor. Cambodia has \$10 billion of issued microloans and the highest microloan debt per borrower in the world. Nine major lenders hold 90 percent of Cambodia's \$10 billion in registered microloan debt including two former microfinance institutions that have since become banks.

Rampant development in Sihanoukville, the site of dozens of new casinos built in the last five years, raises concerns of child exploitation and trafficking. In recent years, the rapidly growing and largely unregulated presence of casinos and entertainment establishments in Preah Sihanouk province led to an increase of local sex trafficking and forced labor among Cambodian women and girls. Cambodia's 2020 ban on online gambling and the subsequent shuttering of many casinos and other entertainment establishments have reduced such trafficking, though the problem persists and will likely grow as the Cambodian economy recovers from COVID-19. The government lacks the capacity to deal with child labor and is overwhelmed by the scale of the issue, particularly in Preah Sihanouk, leading to an increase in the number of child laborers at construction sites and entertainment venues, including casinos, hotels, and karaoke bars.

b. Conservation Crimes

Corruption and a lack of law enforcement capacity fuel conservation crimes such as wildlife trafficking and illegal logging in Cambodia. U.S. businesses are advised to exercise vigilance when operating in the logging, animal-related products, and linked industries. In December 2019, the United States designated Cambodian tycoon Try PHEAP for being a current or former government official responsible for or complicit in, or directly or indirectly engaged in, corruption, as well as 11 entities that are owned or controlled by him. Try PHEAP used his vast network inside Cambodia to build a large-scale illegal logging

¹ <https://www.unodc.org/southeastasiaandpacific/en/cambodia/2012/07/judicial-integrity/story.html>;
<https://www.aa.com.tr/en/world/cambodia-s-judicial-system-among-most-corrupt/123628>

² https://www.dol.gov/sites/dolgov/files/ILAB/child_labor_reports/tda2020/Cambodia.pdf

consortium that relies on the collusion of officials to facilitate protection from the Cambodian government, including military protection, for the movement of his illegal products. PHEAP used the Cambodian military to enable his illegal logging activities. Illegal logging remains a risk to businesses operating in Cambodia. For example, Hong Kong customs seized more than 211 tons of endangered wood from Cambodia in May 2021.

Cambodia is a major source, transit, and destination point for trafficked wildlife and wildlife and timber products, including ivory and rosewood, and is identified as a Country of Concern under the 2020 Eliminate, Neutralize, and Disrupt Wildlife Trafficking (END) Act Report. Siamese Rosewood, a Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) Appendix II listed species, is illegally logged from protected areas in Cambodia to satisfy booming demand in the PRC. Legal loopholes and lax enforcement enable foreigners to buy ivory and other illegal wildlife and timber products in Cambodia.

In recent years, Cambodia emerged as a regional tourism hotspot for visitors and others seeking to purchase ivory and other illicit wildlife products, with tourism increasing after China's ivory ban was enacted in late 2017 and then PRC law enforcement increased actions against wildlife traffickers in the years that followed. There is a prevalence of traders who sell illegal wildlife products to visitors in Phnom Penh and Sihanoukville.³ Because the pandemic disrupted cross-border activity (including trade and tourism) in Cambodia and around the world, stockpiling of illicit products (including ivory) is occurring. Consequently, while seizures of illicit wildlife products and timber are down compared to recent years, this is not an indication of a drop in consumer demand.⁴

In 2020, Cambodia was added to the Countries of Concern List in the State Department's Report to Congress on Major Wildlife Trafficking Countries, which means the U.S. government has serious concerns of either high-level or systemic government involvement in wildlife trafficking.⁵ As demonstrated by Cambodia's 2016 national risk assessment, the government recognizes that illegal logging and wildlife trafficking are money laundering threats in the country. However, legal loopholes and a lack of capacity to effectively tackle transnational organized crime are obstacles to disrupting the transit and sale of ivory and other illicit wildlife products in Cambodia.⁶

Special economic zones set up to promote trade between the PRC and its Southeast Asian neighbors are facilitating a black-market trade in wildlife products, according to NGO

³ https://wildlifejustice.org/wp-content/uploads/2020/06/WJC_The-Growing_Relevance_Cambodia_Global_IvoryTrade_June2020_spreads.pdf

⁴ <https://www.nationalgeographic.com/animals/article/wildlife-seizures-dropped-in-2020-but-an-illicit-trade-boom-may-be-coming>

⁵ <https://2017-2021.state.gov/2020-end-wildlife-trafficking-report/index.html>

⁶ <https://www.fatf-gafi.org/media/fatf/documents/reports/mer-fsrb/Cambodia%20MER%202017%20-%20published%20version.pdf>

reporting. Among these locations are special economic zones set up by local firms and Chinese businesses.⁷

c. Drug Trafficking

U.S. investors and businesses should be forewarned that Cambodia is a production and transit point for synthetic drugs, including methamphetamine produced in Burma's northern states with precursor chemicals sourced largely from PRC manufacturers. An increase in the availability of these drugs has resulted in corresponding sharp increases in numbers of illicit drug users in Cambodia. Counterfeit and illegal tobacco products are also widely trafficked in Cambodia.

IV. Due Diligence, Relevant Federal Authorities, and Additional Matters

a. Financial Institutions' AML/CFT Obligations

Entities with ties to the U.S. financial system should be aware that U.S. financial institutions⁸ are required to comply with the Bank Secrecy Act (BSA), administered by the Financial Crimes Enforcement Network (FinCEN).^{9,10} BSA requirements generally include establishing AML programs,¹¹ filing currency transaction reports,¹² and reporting suspicious activity.¹³ The reporting generated by these obligations is essential to detecting, investigating, and deterring criminal activity, including human trafficking, conservation crimes, and drug trafficking. U.S. financial institutions are expected to take a risk-based approach to identify, assess, and mitigate their money laundering and terrorist financing risks. As with all their risks, financial institutions should assess their potential exposure to the risk of handling the proceeds of forced labor, wildlife trafficking, and drug trafficking on behalf of their clients and, as appropriate, implement a mitigation process that aligns with that risk, consistent with their BSA requirements. A financial institution may ask its customers—including customers engaged in business with Cambodia—for additional information to establish a risk profile and understand the nature of the customer relationship.

⁷ https://www.traffic.org/site/assets/files/14577/greater_mekong_layout_may31.pdf

⁸ See 31 CFR 1010.100(t).

⁹ FinCEN is the U.S. financial intelligence unit and safeguards the U.S. financial system from illicit use through the collection, analysis and dissemination of financial intelligence; it is also the administrator of the Bank Secrecy Act.

¹⁰ See 31 CFR Chapter X.

¹¹ See 31 U.S.C. § 5318(h)(4)(A) and 31 CFR 1010.201, See 31 CFR 1020.210(a) (banks with a Federal functional regulator, 31 CFR 1020.210(b) (banks without a Federal functional regulator); 31 CFR 1021.210 (casinos and card clubs); 31 CFR 1022.210 (money services businesses); 31 CFR 1023.210 (brokers or dealers in securities); 31 CFR 1024.210 (mutual funds); 31 CFR 1025.210 (insurance companies); 31 CFR 1026.210 (futures commission merchants and introducing brokers in commodities); 31 CFR 1027.210 (dealers in precious metals, precious stones, or jewels); 31 CFR 1028.210 (operators of credit card systems); 31 CFR 1029.210 (loan or finance companies); and 31 CFR 1030.210 (housing government sponsored enterprises).

¹² See generally 31 CFR 1010.310.

¹³ See generally 31 CFR 1010.320, 1020.320, 1021.320, 1022.320, 1023.320, 1024.320, 1025.320, 1026.320, 1029.320, and 1030.320.

For further information, financial institutions should refer to FinCEN-issued regulations, advisories, and guidance as to their obligations under the BSA. Financial institutions may face civil enforcement as well as potential criminal penalties if they fail to comply with their BSA obligations.

U.S. financial institutions also are expected to comply with law enforcement processes, such as subpoenas, seeking to identify traffickers' assets, which can be seized, forfeited, and in human trafficking cases, used toward restitution.

b. Due Diligence Related to Trafficking in Persons, and Wildlife and Timber Trafficking

Businesses, including financial institutions,¹⁴ with exposure to entities involved in trafficking in persons, and to wildlife and timber trafficking in Cambodia should consider the reputational, economic, and legal risks, and conduct due diligence into their supply chains.

Businesses can review existing due diligence on supply chains linked to these activities in Cambodia, including supply chain mapping and traceability efforts to determine the extent to which any of their product supply chains may involve these commodities.

The U.S. Department of Labor's Comply Chain provides information on due diligence measures specific to forced labor in supply chains.

The U.S. Department of State's Responsible Sourcing Tool (www.ResponsibleSourcingTool.org) includes an in-depth examination of 11 key sectors and 43 commodities at risk for human trafficking or trafficking-related practices, as well as 10 comprehensive risk-management tools.

The Human Trafficking Prosecution Unit of the Department of Justice's Civil Rights Division works with federal law enforcement agencies to prosecute trafficking in persons, including forced labor cases.

The Financial Action Task Force (FATF) has released two reports on the links between conservation crimes, corruption, drug trafficking, human rights abuses such as human trafficking and forced labor, and money laundering. This work raises awareness about the risks and illicit finance of these activities, financial indicators of potential suspicious activity, and how the financial system and designated non-financial business and professions are being used.¹⁵

¹⁴ See Section on Financial Due Diligence

¹⁵ [https://www.fatf-gafi.org/publications/environmentalcrime/environmental-crime.html?hf=10&b=0&s=desc\(fatf_releasedate\)](https://www.fatf-gafi.org/publications/environmentalcrime/environmental-crime.html?hf=10&b=0&s=desc(fatf_releasedate))

c. Federal Acquisition Regulation, Combating Trafficking in Persons (FAR 52.222-50)

Pursuant to the Federal Acquisition Regulation, Combating Trafficking in Persons (FAR 52.222-50), U.S. government contractors, contractor employees, sub-contractors, sub-contractor employees, and their agents are prohibited from engaging in severe forms of trafficking in persons, including sex trafficking, or using forced labor, as well as a range of trafficking-related activities. If a contractor is found to be in violation of the FAR, the contracting agency can impose a range of remedies including, but not limited to, suspension and debarment.

d. The Trafficking Victims Protection Act’s Crimes of Forced Labor and Trafficking with Respect to Forced Labor, and a Civil Remedy (18 U.S.C. Sections 1589, 1590, 1591, and 1595)

U.S. law criminalizes not just knowingly providing or obtaining the labor or services of a person by any of the prohibited means, but also criminalizes knowingly benefitting financially, or receiving anything of value, from participation in a venture that has engaged in obtaining or providing labor or services of a person by any of the prohibited means, knowing or in reckless disregard of the fact that the venture had engaged in providing or obtaining labor or services by any such means. U.S. law imposes criminal liability on U.S. defendants even when the forced labor occurs in another country. Companies charged with criminal violations could face up to \$500,000 USD in fines and executives or other company employees involved may face up to 20 years of imprisonment if the elements of the offense are proven beyond a reasonable doubt. U.S. law also imposes civil liability through a private right of action in federal courts if a preponderance of evidence shows that the individual or entity benefitted from participating in a venture that it knew or “should have known” was engaged in forced labor or other enumerated crimes.

e. U.S. Department of the Treasury’s Office of Foreign Assets Control (OFAC)

Among OFAC’s various sanctions authorities, Executive Order (E.O.) 13818, which builds upon and implements the Global Magnitsky Human Rights Accountability Act, gives the Secretary of the Treasury, in consultation with the Secretary of State and the Attorney General, the authority to impose economic sanctions on foreign persons in connection with serious human rights abuse and/or public corruption. Some available bases for designation include being:

- a foreign person who is a current or former government official, or a person acting for or on behalf of such an official, who is responsible for or complicit in, or has directly or indirectly engaged in:
 - (1) corruption, including the misappropriation of state assets, the expropriation of private assets for personal gain, corruption related to government contracts or the extraction of natural resources, or bribery; or
 - (2) the transfer or the facilitation of the transfer of the proceeds of corruption.

- a foreign person who is or has been a leader or official of an entity, including any government entity, that has engaged in, or whose members have engaged in, any of the foregoing activities relating to the leader’s or official’s tenure;
- a person who has materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, among other things, those persons already sanctioned under E.O. 13818.

Please see E.O. 13818 for all designation criteria.

Unless authorized by a general or specific license issued by OFAC or otherwise exempt, OFAC’s regulations generally prohibit all transactions by U.S. persons or within (or transiting) the United States that involve any property or interests in property of designated or otherwise blocked persons. U.S. persons or others over which OFAC exercises jurisdiction can face significant monetary penalties for conduct in violation of OFAC’s regulations. OFAC has designated multiple entities and individuals in connection with corruption in Cambodia. For more details on OFAC’s Global Magnitsky sanctions program, click [here](#).

f. The U.S. Department of the Treasury’s Bank Secrecy Act (BSA) Regulations

The Currency and Foreign Transactions Reporting Act of 1970 (which is commonly referred to as the “Bank Secrecy Act” or “BSA”) requires certain financial institutions to assist the USG in detecting and preventing money laundering. Specifically, the BSA requires certain financial institutions to, among other things, establish and maintain an anti-money-laundering program; keep records of cash purchases of negotiable instruments; file reports of cash transactions exceeding \$10,000 (daily aggregate amount); and report suspicious activity that might signify money laundering, tax evasion, or other criminal activities, including forced labor. The BSA is sometimes referred to as an “anti-money laundering” law (“AML”) or jointly as “BSA/AML.”

g. U.S. Department of Commerce’s Bureau of Industry and Security (BIS)

BIS maintains export controls upon exports and reexports to Cambodia of items subject to the Export Administration Regulations (EAR) that are identified on various multilateral export control regime lists. BIS also maintains certain unilateral controls concerning countries in the region that commit human rights abuses and suppress democracy. Those unilateral controls necessitate caution regarding re-exports of items subject to the EAR from Cambodia to parties in Burma and China that are subject to military or military intelligence end-user or end-use controls, and parties that appear on the BIS Entity List. Reexports from Cambodia to these parties require BIS authorization as set forth in Part 744 of the EAR.

BIS investigates violations of the EAR, such as the export and reexport of items subject to the EAR to Cambodia without the required BIS licenses. BIS may act against any person

(individual or entity) regardless of nationality or location, in connection with a violation of the EAR. As set forth in the Export Control Reform Act of 2018, 50 U.S.C. §§ 4801-4852, criminal penalties may include up to 20 years of imprisonment and up to \$1 million in fines per violation, or both. Administrative monetary penalties may currently reach up to \$311,562 per violation or twice the value of the underlying transaction, whichever is greater. In general, the administrative monetary penalty maximum is adjusted for inflation annually. However, BIS may also seek a denial of export privileges for violations of the EAR. To discuss or disclose a violation of sanctions administered by BIS, please send an electronic transmission to BIS_VSD_INTAKE@bis.doc.gov. In order to discuss or disclose a *potential* violation, please use the [BIS Confidential Enforcement Lead Form](#), or call the hotline at 1-800-424-2980. To submit a request to BIS for a license, please see <https://www.bis.doc.gov/index.php/licensing/simplified-network-application-process-redesign-snap-r>.

VI. Annex

Relevant Reports and Guidance

Information Source	Description
U.S. Government Resources	
<u>Department of State Report on Human Rights Practices for Cambodia</u>	<p>The Department of State’s annual Country Reports on Human Rights Practices cover the status of internationally recognized individual, civil, political, and labor rights, as set forth in the Universal Declaration of Human Rights and other international documents.</p>
<u>Department of State Cambodia Trafficking in Persons Report</u>	<p>The Department of State’s annual Trafficking in Persons Report assesses 188 governments, including Cambodia’s, on their efforts to meet the TVPA’s minimum standards for the elimination of trafficking in persons, and assigns each of them a tier ranking based on that assessment. Each narrative in the report provides content specific to human trafficking, including forced labor, in each country.</p>
<u>Department of State 2021 International Narcotics Control Strategy Report – Volume I: Drug and Chemical Control</u>	<p>The 2021 International Narcotics Control Strategy Report (INCSR) is an annual report by the Department of State to Congress prepared in accordance with the Foreign Assistance Act. It describes the efforts of key countries to attack all aspects of the international drug trade in Calendar Year 2020. Volume I covers drug and chemical control activities.</p>
<u>Department of State 2021 International Narcotics Control Strategy Report – Volume II: Money Laundering</u>	<p>The 2021 International Narcotics Control Strategy Report (INCSR) is an annual report by the Department of State to Congress prepared in accordance with the Foreign Assistance Act. It describes the efforts of key countries to attack all aspects of the international drug trade in Calendar Year 2020. Volume II covers money laundering and financial crimes.</p>
<u>Department of Labor Findings on Worst Forms of Child Labor Report</u>	<p>The Department of Labor’s annual Findings on the Worst Forms of Child Labor report focuses on the efforts of certain U.S. trade beneficiary countries and territories, excluding China, to eliminate the worst forms of child labor through legislation, enforcement mechanisms, policies, and social programs.</p>

<p><u>Department of Labor List of Goods Produced by Child Labor or Forced Labor Report</u></p>	<p>The Department of Labor maintains a list of goods and their source countries for which it has reason to believe are produced by child labor or forced labor in violation of international standards, as required under the Trafficking Victims Protection Reauthorization Act of 2005 and subsequent reauthorizations.</p>
<p><u>Responsible Sourcing Tool</u></p>	<p>The State Department’s Responsible Sourcing Tool includes an in-depth examination of 11 key sectors and 43 commodities at risk for human trafficking or trafficking-related practices, as well as 10 comprehensive risk-management tools.</p>
<p><u>Forced Labor Importer Due Diligence Fact Sheet</u></p>	<p>U.S. CBP’s fact sheet sets out resources to assist companies with strengthening their policies and procedures to mitigate the risk of forced labor in their global supply chains.</p>
<p><u>Withhold Release Orders and Findings</u></p>	<p>U.S. CBP publishes WROs issued by the Commissioner and Findings in the Federal Register. CBP does not generally publicize specific detentions, re-exportations, exclusions, or seizures of the subject merchandise that may have resulted from the WROs or findings.</p>
<p><u>Fact Sheet: Forced Labor Procedures</u></p>	<p>U.S. CBP’s fact sheet provides information on resources related to forced labor enforcement authorities and enforcement action.</p>
<p><u>Forced Labor Detained Shipments Fact Sheet</u></p>	<p>U.S. CBP’s fact sheet provides information for companies on the procedures for when goods suspected to be produced with forced labor are detained.</p>
<p><u>U.S. ICE Forced Labor Program Fact Sheet</u></p>	<p>U.S. ICE HSI’s fact sheet provides information on the Forced Labor Program that coordinates criminal investigations into allegations of forced labor (including forced child labor) resulting in the manufacturing or production of goods overseas imported into the United States.</p>