

# Registering a Business

## Cambodia Checklist



### Ministry of Commerce

- ☐ **1.** Know the form of business you require:
  - ☐ **a.** Sole Proprietor
  - ☐ **b.** Partnership
  - ☐ **c.** Limited Liability Company
- ☐ **2.** Collect all the documents and pre-requisites:
  - ☐ Have a Memorandum and Articles of Association
  - ☐ Three company names in order of preference
  - ☐ Company name in both Khmer and English
  - ☐ Scanned copy of proof of location (property tax receipt)
  - ☐ An e-mail address
  - ☐ Scanned copies of Khmer ID or Passport for all shareholders/directors
  - ☐ Digital copy of employee details
  - ☐ A digital copy (scanned copy) of your memorandum and articles of association.
  - ☐ A digital copy of Director's consent
  - ☐ A bank account. For the payment online, you need a bank account at ACLEDA bank. If you don't, you can still perform your payment offline, through another bank, or by going to the Ministry of Commerce.
  - ☐ 10 x Passport Photographs of every shareholder (white background)
- ☐ **3.** Register as a new user on the Ministry of Commerce website
- ☐ **4.** Fill out the application form on the Ministry of Commerce website
- ☐ **5.** File annual declaration

## General Department of Tax

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- ☐ **1.** Know what tax payer you are:
  - ☐ Small Taxpayer (sole proprietor, partnership)
  - ☐ Medium Taxpayer (Limited liability company, foreign shareholders)
  - ☐ Large Taxpayer (Limited Liability company, Foreign branch)
- ☐ **2.** Collect all the documents (listed above)
- ☐ **3.** Register at the Tax department in person (you have two weeks once the MoC registration has been finalized)
  - ☐ **a.** Bring all the documents listed above
  - ☐ **b.** Go to the General Department of Tax School building, floor 6
  - ☐ **c.** Receive TIN, Patent Tax and VAT tax