

Kingdom of Cambodia
Nation Religion King



Ministry of Economy and Finance

No. 496 MEF

Prakas on Tax Registration



Senior Minister

Minister of the Ministry of Economy and Finance

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0913/903, dated 24 September 2013, on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/1213/1393, dated 21 December 2013, on the Adjustment and Addition of Members of the Royal Government of the Kingdom of Cambodia;
- Having seen the Royal Kram No. 02/NS/94, dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Minister;
- Having seen the Royal Kram No. NS/RKT/0196/18, dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen the Royal Kram No. NS/RKT/0297/03, dated 24 February 1997, promulgating the Law on Taxation;
- Having seen the Royal Kram No. NS/RKT/0303/010, dated 31 March 2003, promulgating the Law on the Amendment of the Law on Taxation;
- Having seen the Royal Kram No. NS/RKT/0508/016, dated 13 May 2008, promulgating the Law on Public Financial System;
- Having seen the Royal Kram No. NS/RKT/1215/016, dated 17 December 2015, promulgating the Law on Financial Management 2016;
- Having seen the Sub-decree No. 488 ANKr.BK, dated 16 December 2013, on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen the Sub-decree No. 114 ANKr.BK, dated 24 December 1999, on Value Added Tax;

- Having seen the Prakas No. 1819 MEF.BrK of the Ministry of Economy and Finance, dated 25 December 2015, on the Classification of Real Regime Taxpayers;
- Pursuant to the request of the General Department of Taxation;
- Pursuant to the necessity of the Ministry of Economy and Finance;

Decides

Article 1: Purpose

The purpose of this Prakas is to determine rules and procedures for tax registration in accordance with the Article 101 of the Law on Taxation.

Article 2: Objectives

This Prakas has the following objectives:

- Strengthening and enhancing effectiveness of tax registration in order to have a better control over data of taxpayers;
- Supporting the better provision of services to taxpayers;
- Supporting more transparent and effective tax filing, tax audit and tax-liability collection.

Article 3: Scope

This Prakas shall apply to all taxpayers carrying on economic activities in the Kingdom of Cambodia.

Article 4: Definition

For the purpose of this Prakas:

- **“Tax Registration”** refers to registration of all taxpayers carrying on economic activities in the Kingdom of Cambodia.
- **“Taxpayer”** refers every person who has an obligation to pay tax.
- **“Economic Activity”** refers to activity of a person who supplies goods or provides services permanently or occasionally, either for profit or not for profit, to other persons in order to gain any benefit.
- **“Business”** refers to a person’s activity the aim of which is to derive income from the production and sale of goods, the supply of services, the lease, rental or sale of property, or any other activities.

Article 5: Obligation of Tax Registration

All persons shall register with Tax Administration within 15 (fifteen) working days after commencing their economic activities or after receiving letter certifying registration or permit issued by relevant institutions or ministries.

Article 6: Application for Tax Registration

Every person who is subject to tax registration as provided in the Article 5 of this Prakas shall apply for registration directly with Tax Administration or via E-registration by filling the registration form determined by the General Department of Taxation and attaching all required documents as provided in the Article 7 of this Prakas.

Article 7: Documents and Requirements for Tax Registration

1. Medium and Large Taxpayers

A. State Institution, Diplomatic Mission, Foreign Consulate, International Organization, Technical Cooperation Agency of other Government, and Political Party

Head or representative of State Institution, Diplomatic Mission, Foreign Consulate, International Organization, Technical Cooperation Agency of other Government, and Political Party is required to fill all information in a form determined by Tax Administration and attach relevant original or copied documents certified by competent authorities as follows:

- **Registration Documents Issued by Relevant Institutions or Ministries**

- Permit or Letter Certifying Registration issued by the Royal Government or relevant institutions or ministries; and/or
- Charter or Memorandum of Understanding with competent institutions or ministries (if any).

- **Identification Documents of Head or Representative**

- Valid ID card or passport; and
- Two pieces of current white background and 35x45 mm size photo taken not more than 03 (three) months with name and signature of the owner at the back.

- **Location Identification Documents**

- Certificate of Ownership or Office Lease Agreement;
- Letter Certifying Payment of Immovable Property Tax or Immovable Property Information (if any).

B. Sole Proprietorship and Legal Person Enterprise

Chairman of board of directors or owner of enterprise is required to take photo and scan fingerprint in person at Tax Administration.

In the event the chairman of board of directors or the owner of enterprise is a foreigner and resides outside the Kingdom of Cambodia who is not able to take photo or scan fingerprint in person, he/she shall create a Power of Attorney to authorize any member of the board of directors recognized by relevant institutions or ministries to take photo and scan fingerprint on his behalf and shall cooperate to provide all related documents

as provided in this Article in order to receive Patent Tax Certificate and/or VAT Registration Certificate and/or Tax Registration Card.

In the event the chairman of board of directors or the owner of enterprise is a foreigner but permanently resides in the Kingdom of Cambodia or the chairman or the owner of enterprise is Cambodian, he/she is required to take photo and scan fingerprint in person and cooperate to provide all relevant documents as provided in this Prakas into order to receive Patent Tax Certificate and/or VAT Registration Certificate and/or Tax Registration Card.

In necessary case, taxpayers may request Tax Administration to provide photo taking and fingerprint-scanning service at enterprise's location or any appropriate location.

Chairman of board of directors, director, owner or shareholder, manager or representative is required to fill all information in a form determined by Tax Administration and attach relevant original or copied documents certified by competent authorities as follows:

- **Registration Documents Issued by Relevant Institutions or Ministries**
 - Permit or Letter Certifying Registration issued by relevant institutions or ministries; and/or
 - Letter Authorizing Branch Registration issued by relevant institutions or ministries (for branch registration); and/or
 - Articles of Incorporation for legal entities; and/or
 - Enterprise's bank account information such as Letter Certifying Bank Account, bank statement or account passbook issued by bank.
- **Identification Documents of Chairman of Board of Directors, Director, Owner or Shareholder, Manager, Representative and Branch Manager**
 - Valid ID Card or passport;
 - Two pieces of current white background and 35x45 mm size photo taken not more than 3 (three) months with name of the owner and responsible signature from chairman of board of directors.
- **Location Identification Documents of Principle Office of Enterprise, Principle Place of Business, Branch and Warehouse of Enterprise**
 - Certificate of Ownership or Office Lease Agreement;
 - Letter Certifying Payment of Immovable Property Tax or Immovable Property Information.
- **Other Documents**
 - Registration Certificate of Cambodian Investment Board or Cambodian Special Economic Zone Board of the Council for the Development of Cambodia or Capital City-Provincial Investment Sub-Committee (for Qualified Investment Project);

- Licenses issued by relevant institutions or ministries (if any).

C. Association and Organization

Head of association and organization or any representative recognized by relevant institutions or ministries is required to take photo and scan fingerprint in person at Tax Administration and fill all information in a form determined by Tax Administration as well as attach relevant original or copied documents certified by competent authorities as follows:

- **Registration Documents Issued by Relevant Institutions or Ministries**

- Permit or Letter Certifying Registration issued by relevant institutions or ministries; and/or
- Charter or Memorandum of Association with competent institutions or ministries; and/or
- Bank account information such as Letter Certifying Bank Account, bank statement or account passbook issued by bank (for association or organization carrying on business only).

- **Identification Documents of Head or Representative**

- Valid ID Card or passport;
- Two pieces of current white background and 35x45 mm size photo taken not more than 3 (three) months with name of the owner and responsible signature from head or representative of association or organization.

- **Location Identification Documents**

- Certificate of Ownership or Office Lease Agreement;
- Letter Certifying Payment of Immovable Property Tax or Immovable Property Information (if any).

2. Other Taxpayers

Small taxpayers or other persons carrying on economic activities in the Kingdom of Cambodia or having annual income below 250 million riels or having income below 60 million riels within 03 months during the current calendar year are required to fill all information in a form determined by Tax Administration and attach relevant original or copied documents certified by competent authorities as follows:

- **Registration Documents Issued by Relevant Institutions or Ministries**

- Permit or Letter Certifying Registration issued by relevant institutions or ministries (if any)

- **Identification Documents of Owner**

- Valid ID Card or passport;

- Two pieces of current white background and 35x45 mm size photo taken not more than 03 (three) months with name and responsible signature of the owner.

- **Location Identification Documents**

- Certificate of Ownership or Office Lease Agreement;
- Letter Certifying Payment of Immovable Property Tax or Immovable Property Information (if any).

3. Use of Address for Tax Registration and Additional Document Requirements

For purpose of tax registration, address of institution or principle office of enterprise or enterprise's branch or association or organization, which has no building thereon (unused land) or the construction thereon is not usable as it is just begun to build, is not allowed to use as the address for tax registration except where consent from the General Department of Taxation is obtained.

Taxpayers residing at an address which is different from the address in ID Card or passport shall provide additional documents such as family book, residence record, letter certifying residence issued by competent authorities.

Article 8: Application for Update on Information of Registered Enterprise

1. In compliance with the Article 101 of the Law on Taxation, registered taxpayers are required to update information of their enterprises in the event any of the following information is changed:
 - a. Name of enterprise;
 - b. Address of principle office of enterprise, principle place of business or branch or warehouse of enterprise;
 - c. Address of enterprise's owner, director or manager;
 - d. Legal form of enterprise;
 - e. Business objectives;
 - f. Transfer or close business operation;
 - g. Management Body;
 - h. Officer in charge of tax matters;
 - i. Enterprise's account number;
 - j. Contact number (phone number and email).
2. Taxpayers shall submit application to Tax Administration within 15 days after making any change to the information as set forth in paragraph 1 of this Prakas to update tax registration in compliance with all requirements and attach relevant original or copied last updated documents as required by the Article 7 of this Prakas.

3. Taxpayers who change address of principle office of enterprise or legal form of enterprise, which require changing the administration from one tax unit to another tax unit, shall apply for changing tax unit in accordance with forms and procedures determined by Tax Administration.
4. For taxpayers registered before 01 November 2014, head of state institution, chairman of board of directors or owner of enterprise or head of non-governmental organization is required to update tax registration in compliance with all requirements and attach relevant original or copied last updated documents as required by the Article 7 of this Prakas.

Article 9: Fees for Registration and Updating Information of Enterprise

1. Fees for tax registration are as follows:
 - 0 riel for National and Sub-national State Institution, Diplomatic Mission, Foreign Consulate, International Organization, Technical Cooperation Agency of other Government and Political Party which have applied for as set forth in point (A) of paragraph 1 of the Article 7 of this Prakas.
 - 20,000 riels for small taxpayers and taxpayers having annual income below 250 million riels or having income below 60 million riels within 03 months during the current calendar year which have applied for as set forth in paragraph 2 of the Article 7 of this Prakas.
 - 400,000 riels for medium and large taxpayers, associations and organizations which have applied for as set forth in point (B) and (C) of paragraph 1 of the Article 7 of this Prakas.
2. Fees for updating information of enterprise as stated in the Article 8 of this Prakas are as follows:
 - 0 riel for National and Sub-national State Institution, Diplomatic Mission, Foreign Consulate, International Organization, Technical Cooperation Agency of other Government and Political Party.
 - 10,000 riels for small taxpayers and taxpayers having annual income below 250 million riels or having income below 60 million riels within 03 months during the current calendar year.
 - 200,000 riels for medium and large taxpayers, associations and organizations.
3. Fees as set forth in paragraph 2 of the Article 9 of this Prakas shall apply to taxpayers who changed information on Patent Tax Certificate or Tax Registration Certificate or VAT Registration Certificate or Letter Certifying Tax Registration or applied for re-printing Patent Tax Certificate or Tax Registration Certificate or VAT Registration Certificate or Letter Certifying Tax Registration. However, for application for re-printing Tax Registration Card, taxpayers are required to pay a fee of 5,000 riels.

Article 10: Acknowledgment of Receipt of Tax Registration Application

Tax Administration shall issue letter acknowledging the receipt of tax registration application by stating the receiving date after reviewing and confirming that the application is sufficient and accurate as set forth in the Article 7 of this Prakas.

Article 11: Approval Timeframe for Tax Registration or Updating Information of Enterprise

1. With regard to tax registration or update on information of enterprise, taxpayers may receive approval within:
 - 01 to 07 working days for E-registration;
 - 07 to 10 working days for direct registration with Tax Administration.
2. After completing tax registration or updating information of enterprise, Tax Administration shall visit enterprise's location to take picture of the location and record data thereof into data management system of the General Department of Taxation and to deliver official documents issued by Tax Administration whereby taxpayer is required to sign to acknowledge the receipt thereof.
3. Official documents of tax registration and update on information of enterprise to be delivered and received are as follows:
 - A. State Institution, Diplomatic Mission, Foreign Consulate, International Organization, Technical Cooperation Agency of other Government, Political Party, Association and Organization which do not carry on business**
 - Tax Registration Certificate; and/or
 - Tax Registration Card; and/or
 - Notification on Filing Tax Return.
 - B. Sole Proprietorship, Legal Person Enterprise, Association and Organization which carry on business**
 - VAT Registration Certificate; and/or
 - Tax Registration Card; and/or
 - Patent Tax Certificate; and/or
 - Notification on Filing Tax Return.
 - C. Taxpayers having annual income below 250 million riels or having income below 60 million riels within 03 months during the current calendar year**
 - Letter Certifying Tax Registration; and/or
 - Tax Registration Card.

Article 12: Rights of Tax Administration

In compliance with the Article 103 of the Law on Taxation, Tax Administration has rights to unilaterally register taxpayers who did not register as required by the law. In this case, Tax Administration may determine the effective date of the registration and identify a representative of the enterprise for photo taking and fingerprint scanning in person at Tax Administration.

In the event chairman of board of directors, director, owner or shareholder, head of organization or representative who gets involved in the management of enterprise, association or organization has tax liabilities, Tax Administration has rights to reject the registration.

Article 13: Rights of Taxpayers

Taxpayers have rights to submit a complaint to the Director General of the General Department of Taxation to review the rejection of registration. In the event the decision of the Director General is not satisfactory to taxpayers, the taxpayers may refer the case to Tax Dispute Resolution Committee.

Article 14: Penalty

Failure to register tax and update information or failure to notify Tax Administration on the changes as set forth in the Article 5 and Article 8 of this Prakas shall be considered as obstruction of taxation provisions and shall be punished according the Law on Taxation.

Article 15: Abrogation

Prakas No. 1139 MEF.BrK, dated 09 October 2014, on Tax Registration and any provisions contrary to the provisions of this Prakas shall be null and void.

Article 16: Implementation of Prakas

Director of the Cabinet, Secretary General, Government Delegate in Charge as Director General of the General Department of Taxation, General Directors of all General Departments, Inspector General of the General Inspectorate, Heads of Units under the supervision of the Ministry of Economy and Finance, and taxpayers as stated in the Article 7 of this Prakas shall implement this Prakas effectively from the date of signature herein.

Submitted to:

- Office of Council of Ministers
- All ministries and institutions
- Cabinet of the Prime Minister Hun Sen
- All Capital City-Provincial Halls
- Cambodia Chamber of Commerce
- Pursuant to the Article 16
- Royal Gazette
- Documentary Archive

Phnom Penh, 06 April 2016

(Signed and Sealed)

Dr. Aun Pornmoniroth