

2026 COMPLIANCE OBLIGATIONS FOR ASSOCIATIONS AND NGOS



At the start of this New Year, we take the opportunity to remind our clients of the legal and regulatory compliance obligations for all associations and non-governmental organizations (NGOs) in Cambodia.

Filing of Annual and Monthly Tax Declaration

- Associations and NGOs are required to file their 2025 annual tax declaration, together with required documents, to the tax administration by 31 March 2026.
- Associations and NGOs are required to file their monthly tax declarations manually and pay withholding tax, tax on salary and fringe benefit by the 20th day of the following month or no later than 25th day of the following month if the Associations and NGOs using E-Filing system.

Submission of Annual Activity and Financial Statements

- Foreign NGOs are required to submit a copy of their annual activity reports and financial statements of the original documents sent to the donors to the Ministry of Economy and Finance and the Ministry of Foreign Affairs and International Cooperation within 30 (thirty) days from the date on which they were sent to the donors, as well as 1 (one) copy of the project documents and financial agreement with donors by copying from original documents within 30 (thirty) days from the date of the agreement.
- Domestic NGOs are required to submit a copy of their activity reports and annual financial statements to each of the Ministry of Economy and Finance and Ministry of Interior no later than the end of February of 2026.

Submission of Annual Financial Statements to the Accounting and Auditing Regulator (ACAR)

Associations and NGOs that are not subject to an independent audit are required to submit their 2025 annual financial statements to ACAR by 20 April 2026, and where their financial year ends on a date other than 31 December, then no later than 3 (three) months and 20 (twenty) days of the close of their financial year. Associations and NGOs subject to an independent audit are obligated to submit their 2025 financial statements by 20 July 2026, and where their financial year ends on a date other than 31 December then no later than 6 (six) months and 20 (twenty) days of the close of their financial year.

National Domain Names

Associations and NGOs with level 2 national domain names ending in ".org.kh" are required to pay the Telecommunication Regulator of Cambodia (TRC) an annual renewable fee, which is determined by the



number of characters and falls within the range of KHR120.000 (approx. USD30) to KHR320.000 (approx. USD80) for 2026.

In the event the association or NGO does not yet have a level 2 national domain name ending in ".org.kh", they may apply for one from the TRC.

Labor Compliance

Foreign Employee Quota to the Ministry of Labor and Vocational Training ("MLVT"): Associations or NGOs that employ foreign employees shall submit an application through www.fwcms.mlvt.gov.kh for foreign employee quota. The application period for the foreign employee quota, which allows employers to hire foreign employees for the following year, is typically open from the early September to the end of November of the year.

Foreign Employee Work Permits: Foreign employees are legally required to possess a valid work permit to work in Cambodia. A foreign work permit is only valid for 1 (one) year. Associations and NGOs employing foreign employees in 2026 shall make the payment for the extension of work permits before the end of March 2026.

Annual Report on the Number of Qualified Disabled Persons: For associations or NGOs with 100 (one hundred) or more employees, 1% (one percent) of their total workforce must be qualified disabled persons and submit an annual notification in writing on total number of full time employees and number of qualified disabled persons to the Ministry of MLVT and Ministry of Social Affairs Veteran and Youth Rehabilitation in January 2026.

Apprentices, Annual Training: Associations or NGOs employ more than 60 (sixty) employees are required to have apprentices in the proportion of one-tenth of the number of total employees and to conduct annual training of apprentices. The obligation shall be carried out every year and for this 2026 shall be from 01 January to 31 October.

National Social Security Fund ("NSSF"): By the 15th of following month, all associations and NGOs are required to make contribution payments to and submit the report of the total number of employees to the NSSF before the 20th of each month for the following:

- Occupational risk scheme;
- Health care insurance scheme; and
- Pension scheme.

Payment of Seniority Indemnity for Employees under Unfixed Duration Contract ("UDC"): Associations or NGOs must be paid seniority indemnity to employees under UDC equal to 15 (fifteen) days per year of their wages and fringe benefits. This payment shall be paid 2 (two) time per years: 7.5 (seven and a half) days of wage and fringe benefits shall be paid in June, and 7.5 (seven and a half) days of wage and fringe benefits shall be paid in December.

Online Self-Declared Labor Inspection: Associations or NGOs are required to make a self-declared labor inspection online via the website of MLVT at <https://sicms.mlvt.gov.kh>. The declaration must be carried out 2 (two) times a year, the first time before the end of June 2026, and the second time before the end of December 2026.

References

Please refer to our website for the table for a list of laws and regulations related to the 2026 monthly and annual compliance obligations for associations and NGOs. Visit our website at this [link](#).

Disclaimer: This Law & Policy Insights is provided for information only, and does not constitute legal advice or opinions of any kind. Legal advice should be obtained from qualified legal counsel.

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