

## 2026 Compliance Obligations for Commercial Enterprises



At the start of this New Year, we take the opportunity to remind our clients of the legal and regulatory compliance obligations for all commercial enterprises in Cambodia.

### ***Certificate of Compliance from the Council for the Development of Cambodia (CDC)***

Enterprises under the scheme of Qualified Investment Project (QIP) shall submit six-month and annual reports to apply for a Certificate of Compliance to CDC. QIP enterprises shall submit their six-month and annual reports to the CDC within 20 (twenty) days following the closing date for submitting tax returns.

A QIP-entitled enterprise risks losing its investment incentives if it fails to obtain this Certificate of Compliance.

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

***Enterprises with Audited Financial Statements:*** Enterprises subject to an independent audit are obligated to submit their 2025 financial statements to ACAR by 20 July 2026, and where their financial year ends on a date other than 31 December then no later than 06 (six) months and 20 (twenty) days of the close of their financial year.

***Enterprises with Unaudited Financial Statements:*** Enterprises 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 03 (three) months and 20 (twenty) days of the close of their financial year.

### ***National Domain Names***

Commercial enterprises with level 2 national domain names ending in ".com.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 (approximately USD30) to KHR320,000 (approximately USD80) for 2026.



In the event an enterprise does not yet have a level 2 national domain name ending in ".com.kh", it is required to apply for one from the TRC.

### ***Annual Declaration of Commercial Enterprise (ADCE) at the Ministry of Commerce (MOC)***

Commercial enterprises are required to submit an ADCE to the MOC using its online system within 03 (three) months of the anniversary date of business registration with MOC. The official filling fee is KHR80,000 (approximately USD20).

If the enterprises fail to submit the ADCE within the aforementioned deadline, the MOC will grant an additional 15 (fifteen) days to fulfil this obligation. Late submissions beyond the extended deadline will result in a fine of KHR2,000,000 (approximately USD500) imposed by the MOC.

Failure to submit ADCE for 03 (three) consecutive years may result in the enterprise being classified as an inactive enterprise and may expose it to further sanctions.

### ***Corporate Secretarial Services***

An enterprise incorporated in Cambodia are required to appoint one or more corporate secretary within 03 (three) months from the date of the incorporation of the business. The corporate secretary can be either physical person or a legal entity. As at the date of this article, we observe that rules concerning corporate secretary are still evolving; we recommend staying updated for further developments.

### ***Filing of Monthly Tax Declaration***

Commercial enterprises are required to file their monthly tax declarations manually and pay withholding tax, tax on salary, and fringe benefits by the 20<sup>th</sup> day of the following month or no later than 25<sup>th</sup> day of the following month if the enterprise using E-Filing system.

### ***Tax on Income (TOI) Return***

Enterprises must complete the E-filing for the 2025 annual TOI declaration and pay the annual TOI with the General Department of Taxation (GDT) by 31 March 2026.

For enterprises that have branches shall submit their annual TOI declaration using their consolidated revenue from their principal establishment and all their branches. Enterprises engaging in both QIP and non-QIP activities shall also be required to submit their annual 2025 TOI return separately for each project to the GDT.

### ***Patent Tax***

From 01 January to 31 March 2026, commercial enterprises registered with the GDT are required to pay their 2026 Patent Tax for each business activity they conduct. The particular classification of the enterprises under the self-assessment regime of taxation will determine the amount of Patent Tax due in 2026.

The following are the 2026 Patent Tax fees:

- KHR400,000 (approximately USD100) for Small Tax Payer;
- KHR1,200,000 (approximately USD300) for Medium Taxpayer; and
- KHR3,000,000 or KHR5,000,000 (approximately USD750 or USD1,250) for Large Taxpayer.

The Patent Tax will be USD1,250 if the Large Taxpayer's yearly revenue exceeds KHR10 billion (approximately USD2.5 million). The Patent Tax will be USD750 if the Large Taxpayer's annual revenue is less than KHR10 billion (approximately USD2.5 million).

## Labor Compliances

**Foreign Employee Quota to the Ministry of Labor and Vocational Training (MLVT):** Enterprises that employ foreign employees shall submit an application through [www.fwcms.mlvt.gov.kh](http://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 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 01 (one) year, ending 31 December of that year. Enterprises employing foreign employees in 2026 shall submit an application to obtain or renew foreign work permits by 31 March 2026

**Annual Report on the Number of Qualified Disabled Persons:** For enterprises with 100 (one hundred) or more employees, 1% 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 MLVT and Ministry of Social Affairs, Veteran and Youth Rehabilitation in January 2026.

**Annual Training of Apprentices:** Enterprises with 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 training shall be conducted every year, which is from 1<sup>st</sup> January to 31<sup>st</sup> October of each calendar year.

**National Social Security Fund (“NSSF”):** By the 15<sup>th</sup> of every month, all registered enterprises are required to make contribution payments to the NSSF for following:

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

Enterprises are required to submit the report of the total number of employees to the NSSF no later than 20<sup>th</sup> of each month.

**Payment of Seniority Indemnity for Employees under Unfixed Duration Contract (UDC):** Employers must pay seniority indemnity to employees under UDC equal to 15 (fifteen) days per year of their wages and fringe benefits. This payment shall be paid 02 (two) times per year: 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:** Commercial enterprises 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 02 (two) times a year, the first time in June 2026, and the second time in 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. Visit our website at this [link](#).

## Further information

**Sok Xing & Hwang** is a law and policy firm committed to the highest standards of integrity and excellence. Based in Phnom Penh, we understand the needs and challenges of working and doing business in emerging market contexts. Our insight, international credentials and proven track record give us the ability to facilitate strategic investments in the region’s labor-intensive industries and provide policy consultation on labor market governance and investment promotion. Our legal professionals are leaders in labor and employment law, project finance, M&A, real estate, restructuring and commercial transactions.

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## **KEY CONTACTS:**

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**SOK Lor**

Managing Director, Sok Xing & Hwang

T: +855 12 212 515

E: [lor.sok@sxhlaw.com](mailto:lor.sok@sxhlaw.com)



**Hans S. HWANG**

Senior Director, Sok Xing & Hwang

T: +855 92 308 995

E: [hans.hwang@sxhlaw.com](mailto:hans.hwang@sxhlaw.com)



**LAM Kimleng**

Associate, Sok Xing & Hwang

T: +855 93 238 885

E: [kimleng.lam@sxhlaw.com](mailto:kimleng.lam@sxhlaw.com)