

Postponement of Corporate Secretary Requirement

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On 09 December 2025, the Ministry of Commerce (“MOC”) issued Prakas No. 117 on Simplification of Business Registration (“Prakas No. 117”). Among its provisions, Article 25 of Prakas No. 117 sets out certain qualifications and requirements applicable to legal entities and individuals acting as corporate secretary, particularly those providing professional corporate secretarial service.

The MOC has subsequently issued a Press Release No. 0657 on Progress on the Implementation of Prakas No. 117 and Notification No. 0051 on Waiver of Penalty for Companies Failing to File Annual Declaration (“Notification No. 0051”), dated 25 February 2026 (“Press Release”).

The key clarifications under this Press Release are as follows:

- The implementation of the corporate secretary requirement has been postponed until **January 2027**.
- The company may select and appoint its own corporate secretary, and any individual may be appointed as a company secretary without being required to meet the qualifications set out in Article 25 of Prakas No. 117, except for those wishing to practice professionally as company secretarial service providers.

The MOC further clarified that the requirement for the corporate secretary applies only to limited companies, whereas sole proprietorships, startups, informal economy groups, and small and medium enterprises are not required.

The Press Release also addresses the implementation status of Notification No. 0051. Companies that did not fail to file the annual declaration may continue to file it in accordance with the deadline for the patent tax payment, which is from January to March of each year.

For further details, please refer to a copy of Press Release and Prakas No. 117 in Khmer language, which can be downloaded from the link below. Should you have any queries, please contact us at info@sxhlaw.com.



[PRESS RELEASE](#)

[PRAKAS NO. 117](#)

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Further information

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