



Tax Alert

Online commercial re-registration

The Ministry of Commerce (MOC) has issued a prakas on 29 December to inform for all existing enterprises which has been registered with the MOC prior to 4 January 2016 must proceed for the commercial re-registration using the online system via www.businessregistration.moc.gov.kh from 4 January to 31 March 2016 with free of charge.

After the online re-registration is complete, the enterprise will receive a confirmation letter and new form of certificate of incorporation without the validity period.

In case the owner(s)/ director(s) of the enterprise is unable to perform the online re-registration, s/he may

- request the MOC officer to assist for this re-registration
- reserve the company's name with its validity for 3 months, 30 June 2016, without charge

Failed to do the online re-registration or company's name reservation within the prescribed period above, it will consider as a new company registration and subject to public services fee as prescribe in the joined prakas MEF&MOC 1643 dated 16 December 2014.

If you have any questions, please feel free to contact me at kchhiv@deloitte.com.

Best regards,
Kimsroy Chhiv
Tax Director

Deloitte Cambodia Co., Ltd.
P.O. Box 1150, Floor 8, Unit 8
#66, Preah Monivong Blvd
Sangkat Wat Phnom
Khan Duan Penh
Phnom Penh, Cambodia

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2015 Deloitte (Cambodia) Co., Ltd.