



## Cambodia tax alert

### Filing Annual Declaration of Commercial Enterprise via online system

To formalise the requirement of annual filing as well as procedures for online application, the Ministry of Commerce (MOC) has issued a Prakas No.107 on 5 April 2017 to inform all registered entities on the filing obligation and procedures for Annual Declaration of Commercial Enterprise (ADCE) by logging into the following website:

**[www.businessregistration.moc.gov.kh](http://www.businessregistration.moc.gov.kh)**

The required information and documents to be submitted in electronic forms via MOC online system are as follows:

Required items	For non-public limited liability company*	For public limited liability company
1. Tax Identification Number	√	√
2. Tax registration date	√	√
3. Recent Patent Tax certificate for all existing business activities	√	√
4. A list of employees and their position	√	√
5. Contact person's email address and telephone number	√	√

6. Annual financial statement and shareholder list	Not applicable	√
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*\*Non-public limited liability company includes partnership, private limited liability company, foreign branch and representative office.*

Before submitting ADCE, the company's owner must also check and verify the accuracy of the existing information and other relevant documents attached in the system and make changes, if any.

**Deadline:**

The filing date will be notified via email address, which was registered as user information in the business registration website stated above, in the 11<sup>th</sup> month counting from the date that the entity has completed the online MOC business registration.

Then, the automation system will be available for filing ADCE in the 12<sup>th</sup> month, and the filing date will be due in the next **3 months** following that 12<sup>th</sup> month. For example, the MOC registration is completed on 31 March 2016, the filing date period is from 1 February 2017 to 30 June 2017.

**Penalty:**

Failure to submit ADCE by due date will be subject to a fine of **KHR1 million (~USD250)** per annum.

Rather than waiting for notification from MOC, the Company should log in MOC website to see the deadline for filing ADCE. It is better approach in case of error notification or failure to receive notification email. It is also necessary to complete all required fields and ensure accurate information in each step before making payment. Then, in the last part, the user will receive reference number for remitting payment with the authorized bank (i.e. ACLEDA Bank Plc). The ADCE payment shall be made via the authorized bank and the payment must be cleared with the MOC before final submission.

Should you have any questions, please contact us our tax director, Ms Kimsroy CHHIV, via [kchhiv@deloitte.com](mailto:kchhiv@deloitte.com).

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