



User Guide



How to Register Your Business Online

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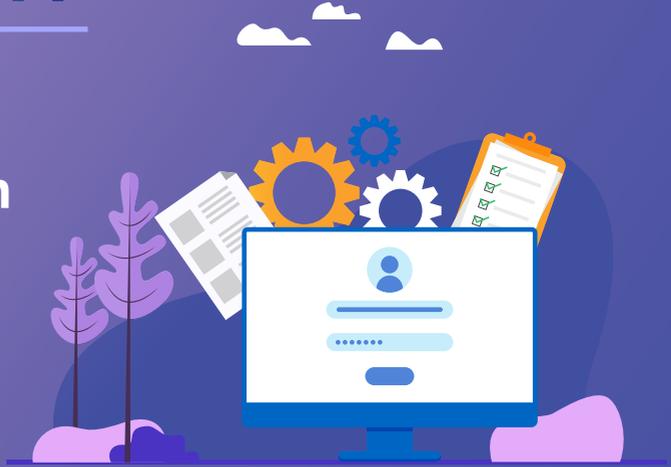
First Edition

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SECTION I

General Information



Why Register Your Business?



01

Create personal identity for your business



02

Avoid fines and business closure



03

Receive legal protection



04

Attract corporate customers because no corporate company wants to do business with unregistered business



05

Ease your access to bank loan and investment



06

Get benefits for your employees from National Social Security Fund



07

Fulfill your obligation as a citizen under Cambodian laws and regulations



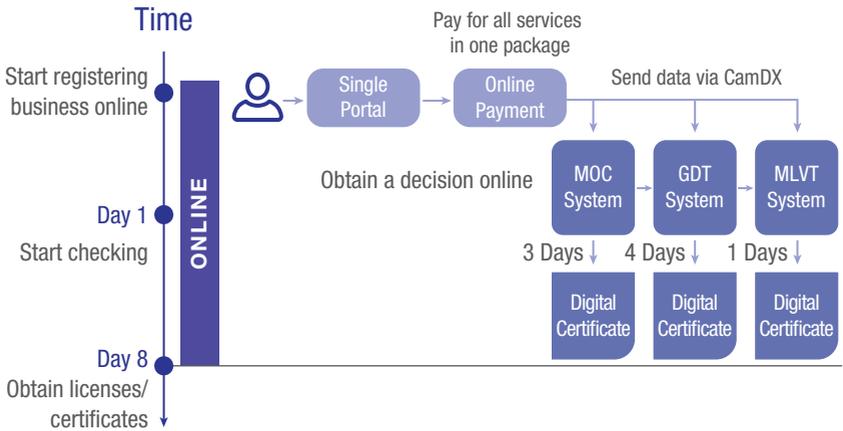
Overview of Business Registration through Old and New Procedures

Registering a business may involve a series of ministries/institutions. Generally, Ministry of Commerce (MoC), General Department of

Taxation (GDT) and Ministry of Labour and Vocational Training (MLVT) are the three main relevant ministries/institutions you need to go through to get your business registered. To run a business legally, you should first register at MoC before registering tax at GDT and announcing the opening of your enterprise at MLVT. Nevertheless, some businesses may need to go through other ministries/institutions in addition to the above-mentioned ministries/institutions – for instance, Ministry of Tourism (for restaurants), Ministry of Land Management, Urban Planning and Construction (for construction companies), Ministry of Health (for pharmacies or private hospitals), etc.

This registration procedure requires you to register your business at different ministries/institutions through different methods (electronically, semi-electronically and/or physically). To complete a business registration, you need to wait multiple times until each ministry/institution approves. Electronic registration system of each ministry/institution is monolithic, thus is unable to either communicate or safely exchange data with one another. In such a fashion, you would be required to fill out the same information on different forms of different ministries/institutions.

Figure 1 New Online Business Registration Procedure



You can now register your business at MoC, GDT and MLVT in one go using the new IT business registration platform (also known as Single Portal) (See Figure 1 New Online Business Registration Procedure). In the current phase, if your business is required to register at ministries/institutions other than MoC, GDT and MLVT, you may need to follow the procedure of the relevant ministries/institutions. Through the new procedure, a business registration takes up to only 8 working days until obtaining digital licenses or certificates and costs much less than the previous procedure. You may also pay for the registration services online using ABA Pay if you are an ABA Bank customer or using a credit/debit card if you are a customer of other banks (See Table 1 Old vs. New Business Registration Procedures).

Challenges of the Old Procedure	Benefits of the New Procedure
<ol style="list-style-type: none"> 1. Provide repeated information each time registering at each ministry/institution 2. Register at different ministries/institutions through different procedures 3. Wait multiple times until each ministry/institution approves 4. Operate on monolithic online registration systems for each ministry/institution 5. Cost high 	<ol style="list-style-type: none"> 1. Wait for approval for a maximum of 8 working days 2. Eliminate the provision of repetitive information 3. Spend much less 4. Register and pay online for all services at once 5. Obtain digital licenses and certificates via the system

Table 1 Old vs. New Business Registration Procedures

Forms of Enterprises



To register a business, you need to first register at MoC. At this stage, you should have a better understanding of the forms of your enterprise. Well-rounded apprehension on the forms of the enterprise allows you to fill out the registration form correctly.

Enterprises are categorized into four main forms, each of which carries different characteristics (See Table 2 Summary of Forms of Enterprises):

1. A **company** has two sub-forms including private limited company and public limited company. A company:
 - Is a limited liability company;
 - Is an enterprise whose shareholders are responsible only for the number of shares they have bought;
 - Has separated legal entity from shareholders;
 - Is controlled and managed by Board of Shareholders; and
 - Is incorporated by Articles of Association.

The difference between private and public limited companies is that the latter is authorized by law to issue securities to the public.

2. A **foreign company** has three sub-forms: foreign branch office, commercial representative office and subsidiary. A foreign company:
 - Is incorporated under the laws of a foreign country;
 - Has a business location in Cambodia;
 - Is an agent of their parent company.

Commercial representative office and foreign branch office do not have legal personality separate from their parent company. As in the case of subsidiary, it shall be incorporated in the form of partnership or company.

3. Sole proprietorship is a form of enterprise which

- Has a single owner;
- Is an unlimited liability company;
- Is not a legal entity; and
- Whose assets and liabilities are the assets and liabilities of the proprietor.

4. A partnership has two sub-forms, including general partnership and limited partnership. A partnership:

- Is an unlimited liability company;
- Is formed by a contract between two persons or more;
- Is a legal entity; and
- Is managed by general partners.

Forms of Enterprises							
Company		Foreign Company			Sole Proprietorship	Partnership	
Private limited company	Public limited company	Foreign branch office	Commercial representative office	Subsidiary ¹		General partnership company	Limited partnership company

Table 2 Summary of Forms of Enterprises



Classification of Taxpayers

After your registration at MoC, you need to register tax at GDT. All businesses are obligated to pay tax on a self-declaration basis based on the annual turnover of the enterprise. In this case, turnover refers to the cost of supplying goods or services that

are the business activities of the taxpayer. Understanding the classification of taxpayers allows you to learn about the cost of your registration at GDT when you register your business through the new IT platform.

¹ Any subsidiary is to be registered in the form of partnership or company.

Under self-declaration regime, taxpayers are classified into three different types as follows: (See Table 3 Classification of Taxpayers):

Small Taxpayer	Medium Taxpayer	Large Taxpayer
<ul style="list-style-type: none"> • Has an annual turnover ranging from 250 million riels (approx. USD62,500) to 700 million riels (approx. USD175,000), or • Has a total turnover exceeding 60 million riels (approx. USD15,000) for any three consecutive calendar months, or • Is expected to have a total turnover for the next three consecutive calendar months exceeding 60 million riels (approx. USD 15,000), or • Engages in bidding, price consulting or price surveying in the supply of goods or services. 	<ul style="list-style-type: none"> • Has an annual turnover between 700 million riels (approx. USD175,000) to 4000 million riels (approx. USD1,000,000), or • Has registered as a legal entity or representative office. 	<ul style="list-style-type: none"> • Has an annual turnover over 4 billion riels (approx. USD1,000,000), or • Has registered as a subsidiary of a multinational company or a foreign company branch, or • Has registered as a Qualified Investment Project (QIP).

Table 3 Classification of Taxpayers

Required Documents



All required documents must be attached, in pdf format and in .jpg or .jpeg format for photos, scanned from original documents and in good quality. Please be informed that any submission of insufficient and/or illegible documents or information during your online business registration process may lead to the rejection of your business registration request. In such a case, payment made in the system is not guaranteed for refund.

1. Company

a. Business registration requires the following documents:

- Land title or lease agreement of the enterprise's location*
- Current photo of no longer than 3 months of director, shareholder (if shareholder is a physical person) and/or representative (if shareholder is a legal entity) with white background*
- National identification card of director, shareholder (if shareholder is a physical person) and/or representative (if shareholder is a legal entity)*
- Articles of association*
- Reference document (can be a letter specifying an already-exsited company's permisson to use a similar company name, special licenses and related documents)
- If shareholder is a legal entity,
 - Parent company's authorization letter*
 - Parent company's certificate*
 - Parent company's articles of association*
- Authorization letter if the one who fills out the application is your representative

b. Tax registration requires the following documents:

- Proof of paid property tax or property information of the enterprise
- QIP document (if applicable)
- Bank account information (must be provided in digital form within **15 working days** after tax registration. Failure to do so would result in the revoke of the given certificates from GDT)

2. Foreign Company

a. Business registration requires the following documents:

- ✓ Land title or lease agreement of the enterprise's location*
- ✓ Current photo of no longer than 3 months of director with white background*
- ✓ National identification card of director*
- ✓ Parent company's articles of association*
- ✓ Parent company's certificate*
- ✓ Letter of appointment of director of representative office or branch office*
- ✓ Reference document (can be a letter specifying an already-exsited company's permisson to use a similar company name, special licenses and related documents)
- ✓ Authorization letter if the one who fills out the application is your representative

b. Tax registration requires the following documents:

- ✓ Proof of paid property tax or property information of the enterprise
- ✓ QIP document (if applicable)
- ✓ Bank account information (must be provided in digital form within **15 working days** after tax registration. Failure to do so would result in the revoke of the given certificates from GDT)

3. Sole Proprietorship

a. Business registration requires the following documents:

- ✓ Land title or lease agreement of the enterprise's location*
- ✓ Current photo of no longer than 3 months of enterprise's owner with white background*
- ✓ National identification card of enterprise's owner*
- ✓ Reference document (can be a letter specifying an already-exsited company's permisson to use a similar company name, special licenses and related documents)
- ✓ Authorization letter if the one who fills out the application is your representative

b. Tax registration requires the following documents:

- ✓ Proof of paid property tax or property information of the enterprise
- ✓ QIP document (if applicable)
- ✓ Bank account information (must be provided in digital form within **15 working days** after tax registration. Failure to do so would result in the revoke of the given certificates from GDT)

4. Partnership Company

a. Business registration requires the following documents:

- Land title or lease agreement of the enterprise's location*
- Current photo of no longer than 3 months of manager, partner (if partner is a physical person) and/or representative (if partner is a legal entity)*
- National identification card of manager, partner (if partner is a physical person) and/or representative (if partner is a legal entity)*
- Contract of partnership*
- Reference document (can be a letter specifying an already-exsited company's permission to use a similar company name, special licenses and related documents)
- If partner is a legal entity,
 - Parent company's authorization letter
 - Parent company's certificate
 - Parent company's articles of association
- Authorization letter if the one who fills out the application is your representative

b. Tax registration requires the following documents:

- Proof of paid property tax or property information of the enterprise
- QIP document (if applicable)
- Bank account information (must be provided in digital form within **15 working days** after tax registration. Failure to do so would result in the revoke of the given certificates from GDT)



Pricing Scheme

The cost of the business registration varies based on the form of your enterprise, types of service, and classifications of taxpayers under which your enterprise falls (See Table 4 Pricing Scheme).

Ministry/ Institution	Types of Service	Service Fee (in Thousand Riels)			
		Company	Foreign Company	Sole Proprietorship	Partnership
Ministry of Commerce	Reservation of a company/enterprise's name	25	25	25	25
	Business registration	1,010	1,010	180	1,010
	Total (in Thousand Riels)	1,035	1,035	205	1,035
	Approximate Total (in USD)	258.75	258.75	51.25	258.75

Ministry/ Institution	Types of Service	Service Fee (in Thousand Riels)			
		Small Taxpayer	Medium Taxpayer	400 million riels < Turnover > 10,000 million riels	Turnover > 10,000 million riels
General Department of Taxation	Tax registration	20	400	400	400
	Patent tax per business activity ²	200	600	1,500	2,500
	Total (in Thousand Riels)	220	1,000	1,900	2,900
	Approximate Total (in USD)	55	250	475	725

Ministry/Institution	Types of Service	Service Fee (in Thousand Riels)
		All Forms of Enterprises
Ministry of Labour and Vocational Training	Notice for Enterprise Opening	120
	Approximate Total (in Thousand Riels)	120
	Approximate Total (in USD)	30

Table 4 Pricing Scheme

² In order to encourage and promote business registration in Cambodia, these prices are discounted 50% for only the first year after your business registration. You will need to pay full price (double the listed prices) in the following years.

SECTION II

Register Your Business Via Single Portal



How to Register Your Business Using Single Portal

Business registration process using Single Portal is divided into 6 main steps, including:



01

Create an account on
CamDigiKey



02

Log into Single Portal



03

Register your business



04
Pay for all services



05
Check status and receive
notifications of errors



06
Obtain
digital license/certificate



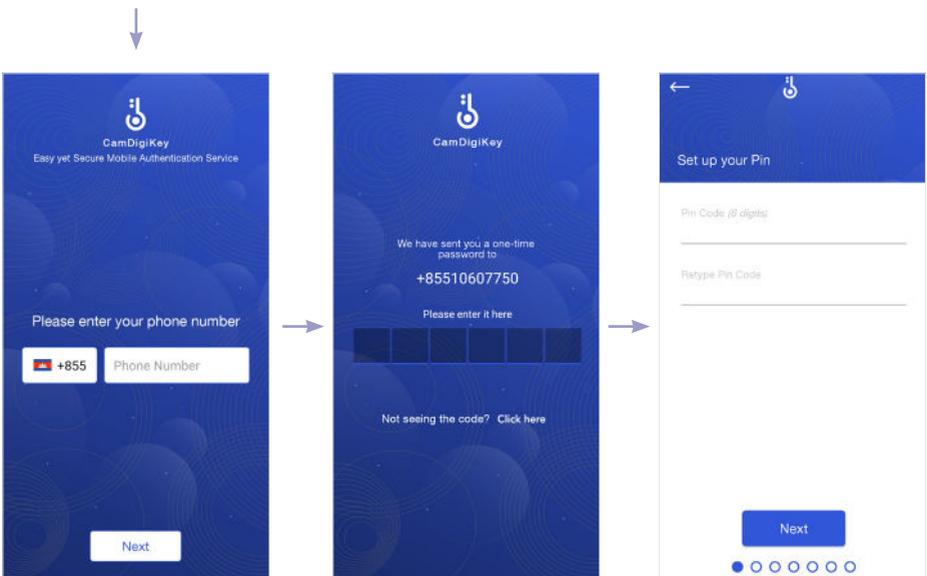
1. Create an account on CamDigiKey³

1.1. Download CamDigiKey app from App Store or Play Store on your mobile phone.

³ CamDigiKey is a mobile, QR-code authentication application owned by the Cambodian government that connects people to Cambodia's digital government services.



- 1.2. Go to CamDigiKey app and Click “Register”.
- 1.3. Insert your mobile number in the application. An automatic pin code will be sent to your number.
- 1.4. Enter the pin code into the app to verify your phone number.
- 1.5. Create your personal 6-digit pin code.



How may we address you?

Nationality
Cambodian

First name in Khmer

Last name in Khmer

First name in English

Last name in English

Email

Next

- 1.6. Fill in your identity information.
- 1.7. Fill in your date of birth, gender and place of birth.
- 1.8. Fill in your current address.
- 1.9. Fill in your national identification card (for Cambodian) or passport (for non-Cambodian) information.



We need to know more about you

Date of Birth
day / month / year

Gender
 Male Female

Place of Birth

Next



We need your current address

Province/City
Select

District/Khan

Commune/Sangkat

Village

House No. Street No.

Next



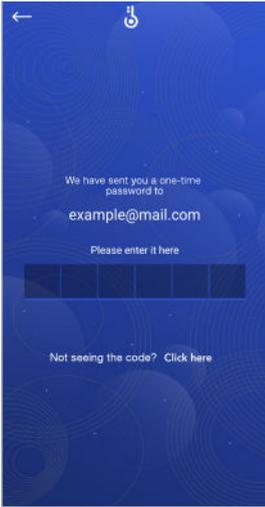
We need your identity detail

National Identity Card Number

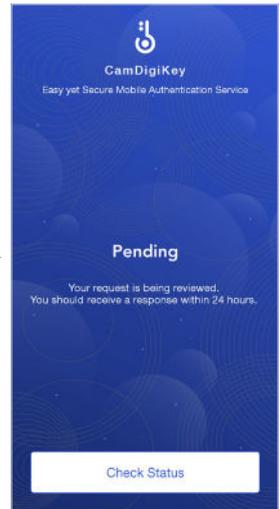
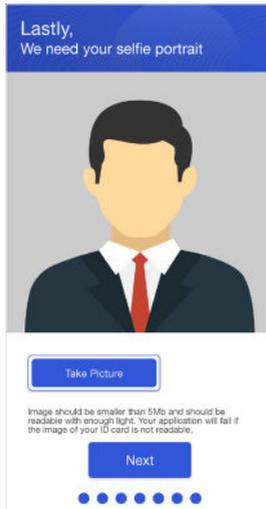
Date of Issue
day / month / year

Date of Expiry
day / month / year

Register

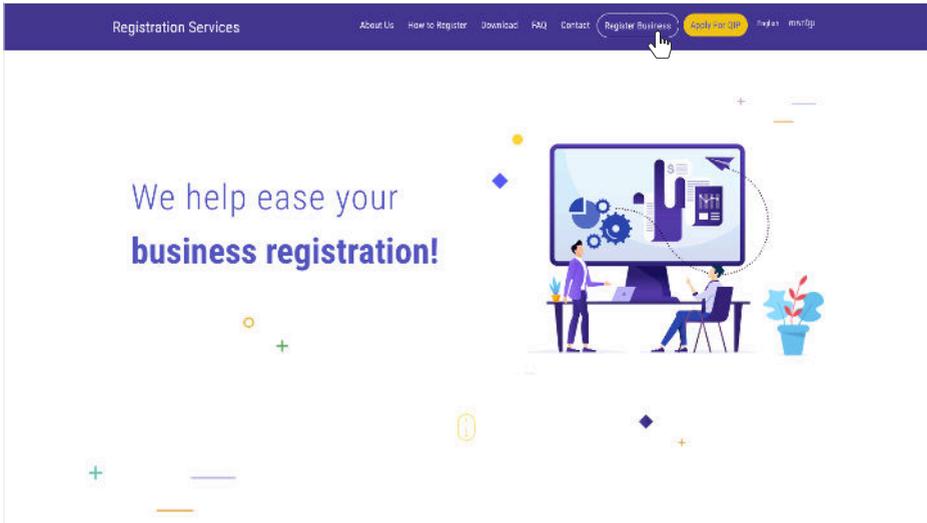


- 1.10. Enter another automatic pin code that is sent to your email into the application.
- 1.11. Upload a photo of your national identification card or passport.
- 1.12. Click "Take Picture" and take a selfie.
- 1.13. Wait for a maximum of 24 hours for approval.
- 1.14. You have successfully created a CamDigiKey account.

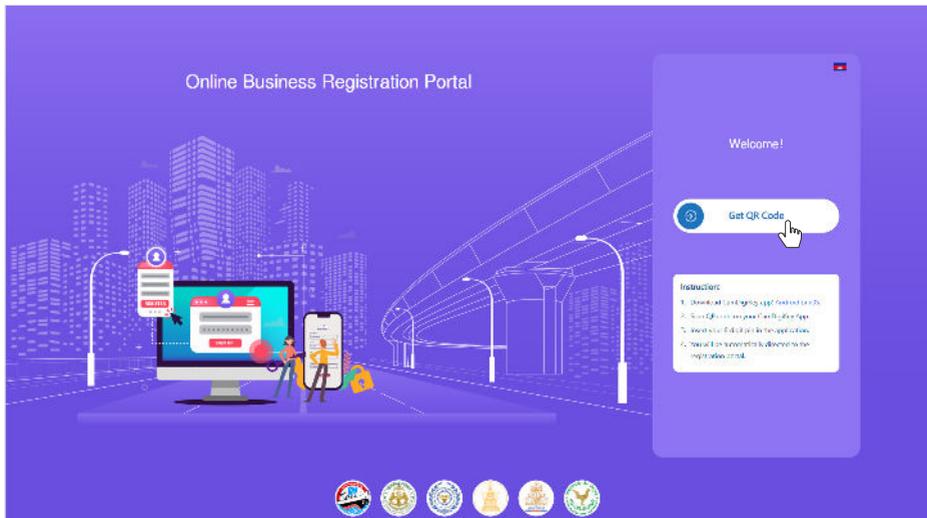


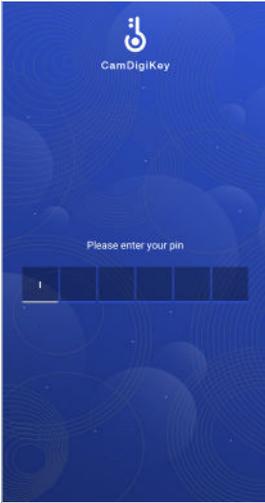
2. Log into Single Portal

- 2.1 Go to www.registrationservices.gov.kh on your desktop and click “Register Business” in the top right corner.



- 2.2 Click “Get QR Code”.

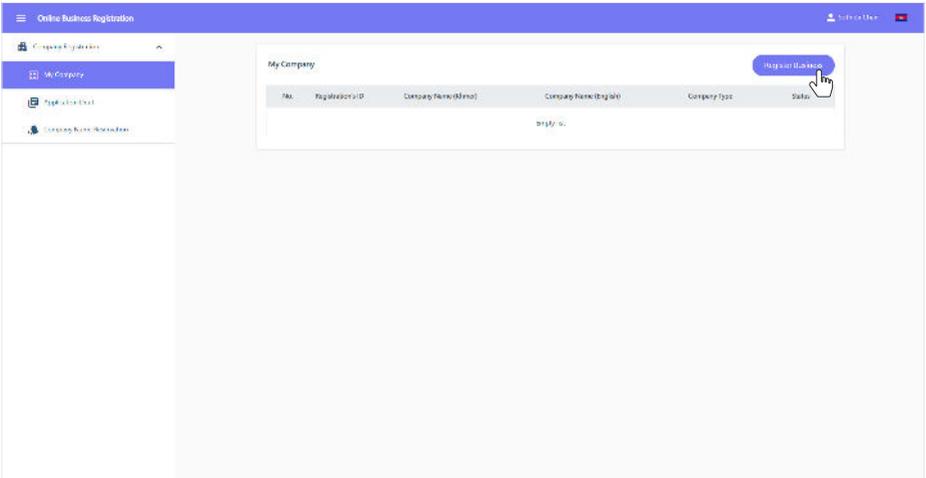




- 2.3 Scan the QR code with CamDigiKey app on your mobile phone.
- 2.4 Type your personal 6-digit pin code you created on CamDigiKey on the app, and you will be automatically directed to the registration portal.

3. Register Your Business

3.1 Click “Register Business”.



3.2 Select the form of enterprises that fits your enterprise best, fill out information and attach required documents on “Business Registration”. Then, click “Next”.

3.3 Fill out information and attach required documents on “Tax Registration”. Then, click “Next”.

3.4 Fill out information and attach required documents on “Notice of Enterprise Opening”. Then, click “Next”.

The screenshot shows the 'Notice of Enterprise Opening' form in the Online Business Registration system. The form is divided into several sections:

- Business Information:** Includes fields for 'Number of Enterprise Opening' (with a dropdown for 'Branch'), 'Number of Foreign Employees' (with a dropdown for 'Branch'), and 'Number of Working Full Time' (with a dropdown for 'Full Time').
- Work Schedule:** Includes radio buttons for 'Available', 'Not Available', 'One Day', 'One Day and Sunday', 'Saturday and Sunday', and 'One Day by Taking Turn'.
- Business Activities:** Includes a dropdown for 'Type of Business' and a dropdown for 'Number of Working Full Time'.
- Business Information:** Includes a dropdown for 'Number of Working Full Time'.

At the bottom of the form, there are two checkboxes for 'Business Information' and a 'Next' button. A hand cursor is pointing to the 'Next' button.

3.5 Review all information and documents and click “Submit”.

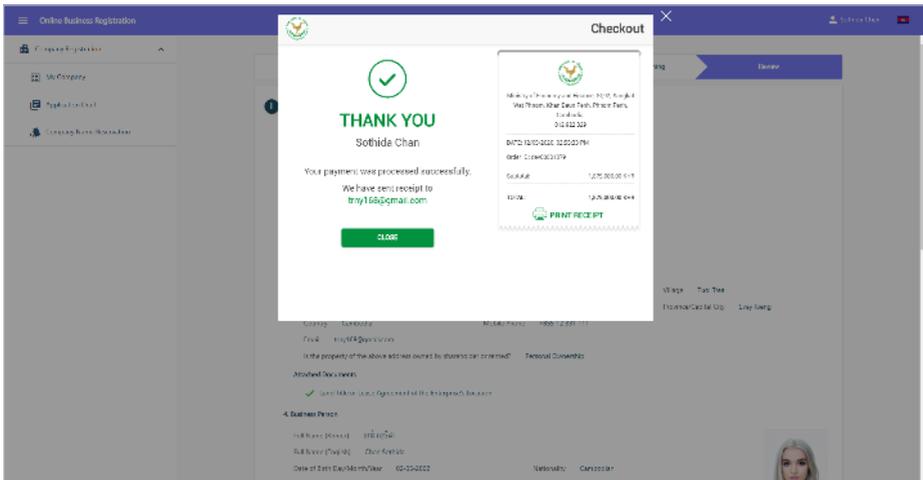
The screenshot shows the 'Business Registration Information' form in the Online Business Registration system. The form is divided into several sections:

- 1. Name of Enterprise or Company:** Includes fields for 'Proposed Name (Chinese)', 'Proposed Name (English)', and 'Company ID'.
- 2. Business Activities:** Includes fields for 'Business Objectives' and 'Main Business Activity'.
- 3. Address:** Includes fields for 'Registered Office Address', 'Street', 'District', 'Municipality', and 'Postal Code'.
- 4. Business Details:** Includes fields for 'Business Type', 'Business Size', 'Date of First Employment', 'Nationality', and 'Gender'.

At the bottom of the form, there are two buttons: 'Previous' and 'Submit'. A hand cursor is pointing to the 'Submit' button.

4. Pay for all services

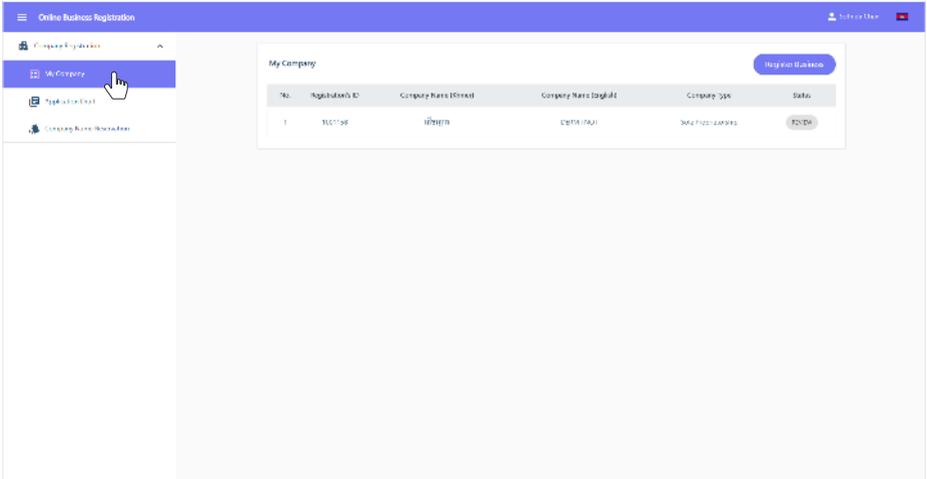
- 4.1 Once directed to payment page, select one of the two payment options (ABA Pay or Credit/Debit Card Payment).
- 4.2 For ABA Pay,
 - 4.2.1. A QR code will pop up on your desktop.
 - 4.2.2. Log into in your ABA account on your ABA Mobile App.
 - 4.2.3. Click “Scan QR” on the ABA Mobile App.
 - 4.2.4. Scan the QR code shown on the desktop with your mobile phone.
 - 4.2.5. Your payment and registration are completed.
- 4.3 For credit/debit card payment (Visa, Master Card and Union Pay International),³
 - 4.3.1 Fill in your card information and click “Submit”.
 - 4.3.2 Your payment and registration are completed.



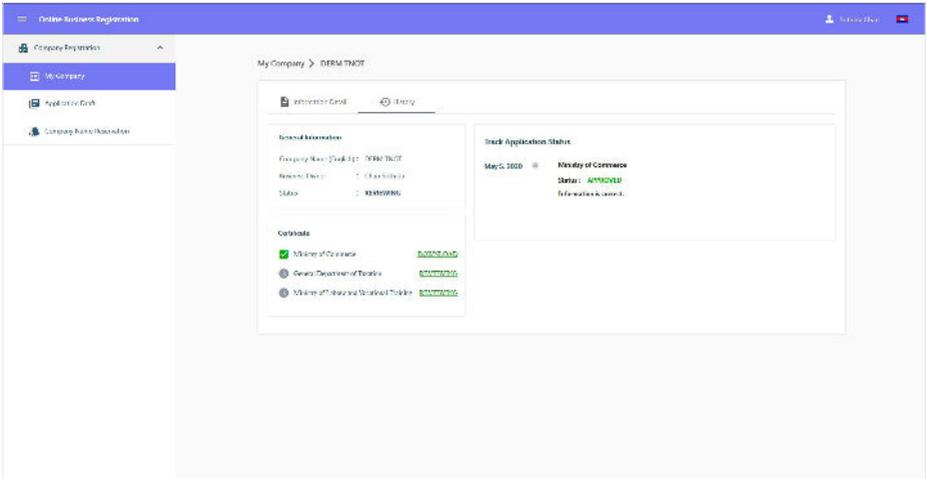
³ Payment using credit/debit card will have an additional service charge of 2.3% of the total fee.

5. Check status and receive notifications of errors

5.1 Once logged in Single Portal, click “My Company”.

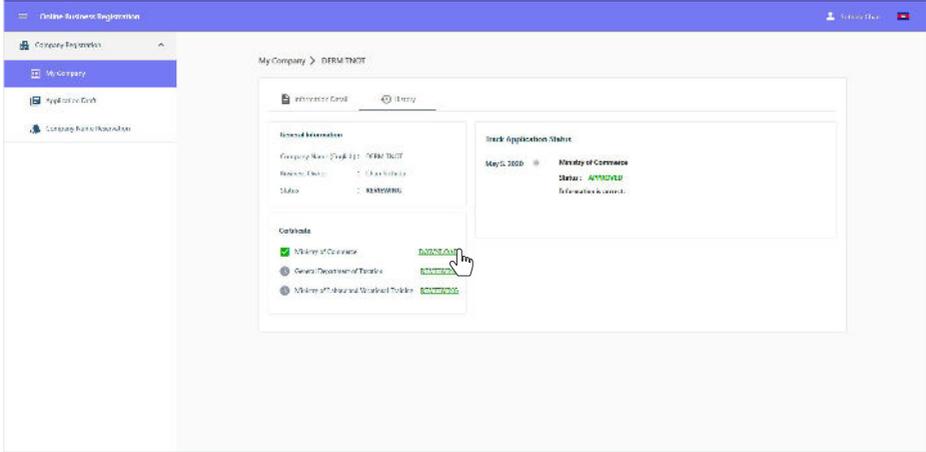


5.2 Click on the company which you would like to track the registration status, you will see the detailed status information.



6. Obtain digital licenses/certificates

6.1 Once you see your company’s detailed status information, click “Download” in Certificates section.





Services Other Than Business Registration

Want to reserve your company name? You are able to reserve your company name via our portal simply by logging into the portal, select “Company Name Reservation” and select “Reserve Name” to fill out the form. You are good to go!

If available, you may attach a letter specifying an already-existed company’s permission to use a similar company name.

Want to apply for qualified investment project (QIP)? You may go to www.registrationservices.gov.kh and click “Apply for QIP” on the top right corner. You will be redirected to the application form.

Support

Single Portal

-  St. 92 Sangkat Wat Phnom, Khan Daun Penh, Phnom Penh, Cambodia
-  www.registrationservices.gov.kh
-  (+855) 81 888 926
-  registrationservices@mef.gov.kh
-  Live Chat
-  Online Business Registration Services
-  Online Business Registration Services

QIP

-  (+855) 99 799 579 / 98 799 579



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Current collaboration



Upcoming collaboration

