

# **Relevant Licenses & Inspections for New Restaurant Business**

## Diagram for Licenses and Inspections Related with New Restaurant Business

### 4 Key Licenses & Certificates

I want to start  
a new  
restaurant business

1

#### Ministry of Commerce

Certificate of Incorporation  
(business registration)

2

#### General Tax Department

Tax Registration for Patent Tax,  
VAT Number and Registration Tax

3

#### Ministry of Tourism

Tourism License for Restaurant

4

#### Municipality

Location Approval License

### Primary Licenses & Certificates

- Before Operations -

### Other Licenses & Certificates

- During Operation -

#### Ministry of Labor and Vocational Training

Registration for Opening Enterprise,  
Establishment Ledger, Payroll & Internal  
Work Rule (within 30 days).

#### General Department of Taxation

Tax on Sign Board

#### Phnom Penh Municipality

Permit on Sign Board

### Inspections during Application Process

#### Ministry of Interior

Fire Safety and Security Inspection

#### Ministry of Health

Hygiene Inspection

#### Phnom Penh Municipality

Location Approval Inspection

### Inspections during Business Operation

#### Ministry of Health

Operational Hygiene Inspection

#### Ministry of Interior

Fire Safety and Security Inspection

#### Ministry of Labor and Vocational Training

Labor Compliance Inspection

# **Key Steps in Applying for Tourism License for New Restaurant Business**

## Key Steps in Applying for Tourism License for New Restaurant

### 4 Steps – 30 Days



I want to apply for license for **restaurant**



#### Step One

Visit Ministry of Tourism/Provincial Department of Tourism or Register through the following link:  
<http://cambodiatourismindustry.org>



#### Step Two

Submit documents required as indicated in Appendix 3



#### Step Three

Pay official fees as presented in Appendix 3



#### Step Four

Receiving License for Restaurant

# Information Sheet for New Restaurant Business

## Application for Setting up a New Restaurant Business in Cambodia

### What licenses do I need for a new restaurant business?

All restaurants operating in Cambodia are required to have the following certificates/licenses:

- Certificate of Incorporation (Business Registration);
- Tourism License for Restaurant;
- Tax Registration for Patent Tax, VAT Number and Registration Tax (depending on turnover);
- Location Approval License
- Registration for Opening Enterprise, Establishment Ledger, Payroll and Internal Work Rule (within 30 days).
- Tax Permit on Sign Board
- Permit on Sign Board



A joint initiative by



### Where can I register?

All restaurant served tourists operating in Cambodia are required to have a Tourism License and other relevant licenses. You can apply for these licenses as below:

- For *Tourism License to operate restaurant business*, you can apply it at Ministry of Tourism in Phnom Penh or

Provincial Department of Tourism or online registration through the following link: <http://cambodiatourismindustry.org>

- For *Certificate of Incorporation (business registration)*, you can register your certificate through the following link: [www.businessregistration.moc.gov.kh](http://www.businessregistration.moc.gov.kh) or you can go to Department of Business Registration/ Provincial Department of Commerce to assist you in business registration.
- For *Tax Registration for Patent Tax, VAT Number and Registration Tax*, you can apply them at General Department of Taxation/National Tax School in Phnom Penh or Provincial Tax Branch.
- For *Location Approval License*, you can apply it at Phnom Penh Municipality.
- For *Registration for Opening Enterprise, Establishment Ledger, Payroll and Internal Work Rule*, you can register it at Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training.
- For *Tax Permit on Sign Board*, you can apply it at General Department of Taxation or Provincial Tax Branch.
- For *Permit on Sign Board*, you can apply it at Phnom Penh Municipality.

### What are documents required for operating license for restaurant?

You are required to have the following documents for application process:

- Location approval certificate/license issued by local authority
- A copy of identification card or passport
- Certificate of incorporation (business registration) issued by Ministry of Commerce
- Construction permit or renovation permit issued by Ministry of Land Management and Urban Planning
- Fire safety and security certificate issued by Ministry of Interior/Fire Police
- Certificate of hygiene issued by Ministry of Health/Health Department
- Certificate/letter to respect and comply with law
- Photo 4 X 6

### What are the benefits?

Possessing a Tourism License will provide you with the following benefits:

1. Your business will be recognized as a legal entity and protected by the laws of the Kingdom of Cambodia;
2. Your contractual relationships with business partners will have better legal standing, which is important in taking advantage of business opportunities, and increasing your access to resources such as financing; and
3. You will be able to consult with officials on business start-up, running the business and consumer protection.
4. If you operate your restaurant without tourism license, you will be fined between 2,000,000 to 20,000,000 riel

### What inspections should I expect?

During application process of tourism license for restaurant, you should expect the following inspections: (1) Fire Safety and Security Inspection by Ministry of Interior (MoI); (2) Hygiene Inspection by Ministry of Health (MoH); and (3) Location Inspection by Local Authorities.

In addition, you should also expect the following inspections during your restaurant business operation: (1) Operational Hygiene Inspection by MoH; (2) Fire Safety and Security Inspection by MoI; and (3) Labor Compliance Inspection by MoLVT; and (4) Location Inspection by Local Authorities.

# **Information Matrix for Relevant Licenses for New Restaurant Business**

## List of Relevant Licenses/Certificates for Starting-Up a New Restaurant Business

Step	Name of the License/Certificate	Issuing Ministry/ Authority	Validity	Objective of the License	Where can I register?	What are documents required?	How long does it take?	How much does it cost?	References
<b>Step 1</b>	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<ul style="list-style-type: none"> <li>- To provide legal entity for commercial enterprises by issuing the Certificate of Commercial Register</li> <li>- To hold commercial registers and manager data and means of commercial companies/enterprise;</li> <li>- To register business and manage the capacity of commercial enterprises</li> </ul>	You can register your certificate of incorporation (business registration) through the following link: <a href="http://www.businessregistration.moc.gov.kh">www.businessregistration.moc.gov.kh</a> or you can go to Department of Business Registration/ Provincial Department of Commerce to assist you in business registration.	<p>You are required to have the following documents for online registration application process:</p> <ul style="list-style-type: none"> <li>- Document to certify the address, such as electricity bill, house renting contract or postal address</li> <li>- Statute of the company</li> <li>- Identity card or passport of the owner or director</li> <li>- Photo (4X6)</li> <li>- Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer</li> <li>- If the owner is a legal entity: <ul style="list-style-type: none"> <li>o Copy of original company registration recognized by law</li> <li>o Company formation decision and appointment letter to represent the legal entity</li> </ul> </li> <li>- Within 30 days starting from issuing automated certificate of business registration, the company needs to send Department of Business Registration the following documents: <ul style="list-style-type: none"> <li>o Original statute of the company (2 copies)</li> <li>o If the shareholder is legal entity, the following document need to be submitted <ul style="list-style-type: none"> <li>▪ Original company formation decision and appointment letter to represent the legal entity (1 copy)</li> <li>▪ Original letter of company bank account (1 copy)</li> </ul> </li> </ul> </li> <li>- If Department of Business Registration does not receive the original statute of the company of incorporation within 30 days, the Ministry of Commerce will object to business registration and remove business registration.</li> </ul>	It would take 3-5 days to receive certificate of incorporation (business registration) from the Ministry of Commerce.	The official fee for certificate of incorporation (business registration) is 1,680,000 riels.	<ul style="list-style-type: none"> <li>- Law on Trade Rules and Trade List</li> <li>- Amendment Law on Trade Rules and Trade List</li> <li>- Prakas 213 Dated 24 June 2016</li> <li>- Prakas 299 Dated 29 Dec 2015</li> <li>- Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas</li> </ul>
	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<b><i>If you register as a branch or representative office</i></b>	You can register your certificate of incorporation (business registration) through the following link: <a href="http://www.businessregistration.moc.gov.kh">www.businessregistration.moc.gov.kh</a> or you can go to Department of Business Registration/ Provincial Department of Commerce to assist you in business registration.	<p>You are required to have the following documents for online registration application process:</p> <ul style="list-style-type: none"> <li>- Document to certify the address, such as electricity bill, house renting contract or postal address</li> <li>- Photocopy of official business registration of parent company certified by law</li> <li>- Decision letter of the company to establish branch or representative office and appointment of branch head or representative head office</li> <li>- Identity card or passport of director of representative office or branch</li> <li>- Photo 4 X 6</li> <li>- Branch head or representative head office voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer</li> </ul>	It would take 3-5 days to receive certificate of incorporation (business registration) from the Ministry of Commerce.	The official fee for certificate of incorporation (business registration) is 1,680,000 riels.	<ul style="list-style-type: none"> <li>- Law on Trade Rules and Trade List</li> <li>- Amendment Law on Trade Rules and Trade List</li> <li>- Prakas 213 Dated 24 June 2016</li> <li>- Prakas 299 Dated 29 Dec 2015</li> <li>- Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas</li> </ul>
	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<b><i>If you register as a partnership company</i></b>	You can register your certificate of incorporation (business registration) through the following link: <a href="http://www.businessregistration.moc.gov.kh">www.businessregistration.moc.gov.kh</a> or you can go to Department of Business Registration/ Provincial Department of Commerce to assist you in business registration.	<p>You are required to have the following documents for online registration application process:</p> <ul style="list-style-type: none"> <li>- Document to certify the address, such as electricity bill, house renting contract or postal address</li> <li>- The contract to establish the company</li> <li>- Identity card or passport of the owner and director</li> <li>- Photo (4X6)</li> <li>- Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer</li> <li>- If the owner is a legal entity: <ul style="list-style-type: none"> <li>o Copy of original company registration recognized by law</li> <li>o Company formation decision and appointment letter to represent the legal entity</li> </ul> </li> <li>- Within 30 days starting from issuing automated certificate of business registration, the company needs to send Department of Business Registration the following documents: <ul style="list-style-type: none"> <li>o The contract to establish the company (2 copies)</li> <li>o If the partnership is legal entity, the following document need to be submitted <ul style="list-style-type: none"> <li>▪ Original company formation decision and appointment letter to represent the legal entity (1 copy)</li> </ul> </li> </ul> </li> <li>- If Department of Business Registration does not receive the original of the contract to establish the company within 30 days, the Ministry of Commerce will object to business registration and remove business registration.</li> </ul>	It would take 3-5 days to receive certificate of incorporation (business registration) from the Ministry of Commerce.	The official fee for certificate of incorporation (business registration) is 1,680,000 riels.	<ul style="list-style-type: none"> <li>- Law on Trade Rules and Trade List</li> <li>- Amendment Law on Trade Rules and Trade List</li> <li>- Prakas 213 Dated 24 June 2016</li> <li>- Prakas 299 Dated 29 Dec 2015</li> <li>- Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas</li> </ul>



Step	Name of the License/Certificate	Issuing Ministry/ Authority	Validity	Objective of the License	Where can I register?	What are documents required?	How long does it take?	How much does it cost?	References
	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<b><i>If you register as a sole proprietorship</i></b>	You can register your certificate of incorporation (business registration) through the following link: <a href="http://www.businessregistration.moc.gov.kh">www.businessregistration.moc.gov.kh</a> or you can go to Department of Business Registration/ Provincial Department of Commerce to assist you in business registration.	You are required to have the following documents for online registration application process: <ul style="list-style-type: none"> <li>- Document to certify the address, such as electricity bill, house renting contract or postal address</li> <li>- Identity card or passport of the owner</li> <li>- Photo (4X6) of the owner</li> <li>- Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer</li> </ul>	It would take 3-5 days to receive certificate of incorporation (business registration) from the Ministry of Commerce.	For sole proprietorship company official fee is only 300,000 riels.	<ul style="list-style-type: none"> <li>- Law on Trade Rules and Trade List</li> <li>- Amendment Law on Trade Rules and Trade List</li> <li>- Prakas 213 Dated 24 June 2016</li> <li>- Prakas 299 Dated 29 Dec 2015</li> <li>- Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas</li> </ul>
<b>Step 2</b>	Tourism License for Restaurant Serving Tourists	Ministry of Tourism (MoT)	1 Year	To control over business management and tourism activities in order to improve and enhance the quality of tourism service, including developing statistics tables and promotion in domestic and international markets.	For <i>Tourism License</i> to operate restaurant business, you can apply it at the Ministry of Tourism in Phnom Penh or Provincial Department of Tourism or register through the following link: <a href="http://cambodiatourismindustry.org">http://cambodiatourismindustry.org</a>	You are required to have the following documents for online registration application process: <ul style="list-style-type: none"> <li>- Location approval certificate/license issued by local authority</li> <li>- A copy of identity card or passport</li> <li>- Certificate of incorporation (business registration) issued by Ministry of Commerce</li> <li>- Construction permit or renovation permit issued by Ministry of Land Management and Urban Planning</li> <li>- Fire safety and security certificate issued by Ministry of Interior/Fire Police</li> <li>- Certificate of hygiene issued by Ministry of Health/Health Department</li> <li>- Certificate/letter to respect and comply with law</li> <li>- Three photo 4 X 6</li> </ul>	<p>It would take 28 days after applying for tourism license for restaurant. In case, the ministry rejects to issue tourism license, the ministry or provincial tourism department will inform applicant by no later than 10 days, starting from the date of receiving application form.</p> <p>If you cannot fulfill all requirements on time, you can request to prepare a letter certifying that you owe some documents temporarily for 3 months. In this case, the Ministry of Tourism/Provincial Department of Tourism would issue a three-month temporarily tourism license for restaurant in order to operate the business for three months only.</p> <p>For renewal license, you need to renew your tourism license one month before the expiry date by attaching with old tourism license and patent tax certificate.</p>	<p>The official fee for tourism license for restaurant business varies differently depending on the size of your restaurant:</p> <ul style="list-style-type: none"> <li>- 300,000 riels (&lt;50 people)</li> <li>- 600,000 riels (51 -100)</li> <li>- 800,000 riels (101-200)</li> <li>- 1,300,000 riels (201-300)</li> <li>- 1,600,000 riels (&gt;301)</li> </ul> <p>You can pay the fee through ministry's Wing bank account</p>	<ul style="list-style-type: none"> <li>- Tourism Law</li> <li>- Sub decree 258 ANK PK on Organizing and Functioning of Ministry of Tourism</li> <li>- Prakas 063 PK Dated 18 July 2007</li> <li>- Joint Prakas 997 MEF PK Dated 28 Dec 2012</li> </ul>
<b>Step 3</b>	Tax Registration <sup>1</sup>  Note: Business owners need to register tax registration during 15 working days after starting business or receiving the certification of incorporation from relevant authority (MoC).	General Department of Taxation (GDT) or Tax District Office	Permanen t	<p>Definition of tax payers:</p> <ul style="list-style-type: none"> <li>- Small taxpayers are Sole Proprietorships or Partnerships that: <ul style="list-style-type: none"> <li>a. Have annual taxable turnover from Khmer Riel (“KHR”) 250 million (USD62.5k) to KHR700 million (USD175k);</li> <li>b. Have taxable turnover, in any period of three consecutive calendar months (within this tax year), exceeding KHR60 million (USD15k);</li> <li>c. Expected taxable turnover of KHR60 million (USD15k) or more in the next three consecutive months;</li> <li>d. Participate in any bidding, quotation or survey for the supply of goods and services including duties.</li> </ul> </li> <li>- Medium taxpayers include: <ul style="list-style-type: none"> <li>a. Enterprises that have annual turnover from KHR700 million</li> </ul> </li> </ul>	General Department of Taxation (GDT) or Tax District Office or E-Registration	<p>You are required to have the following documents for application process:</p> <p>For medium and large enterprise (sole proprietorship and legal enterprise)</p> <ul style="list-style-type: none"> <li>- Board of director or business owner need to make thumb scan at tax administrator office.</li> <li>- In necessary case, the enterprise can invite tax administrator to take a photo and thump scan at their location or any convenience place.</li> <li>- Certificate of registration issue by relevant authorities (ie MoC registration)</li> <li>- Statue of the company for legal enterprise</li> <li>- Bank statement/bank declaration</li> <li>- Valid identification card or passport</li> <li>- 2 Photos (no more than 3 months) with size 35X45mm with white background along with name of the owner and signature of Board of Director</li> <li>- Location tittle or rental contract</li> <li>- A letter of paying property tax or property information if available</li> <li>- Other licenses issued by relevant authorities.</li> </ul> <p>For small enterprise or enterprise (a) having an annual taxable turnover under 250 million riel or (b) having taxable turnover, in any period of three consecutive calendar months (within this tax year), exceeding 60 million riel; (c) expected taxable turnover of KHR60 million or more in the next three consecutive months.</p> <ul style="list-style-type: none"> <li>- Certificate of registration issue by relevant authorities (ie MoC registration)</li> </ul>	<ul style="list-style-type: none"> <li>- It would take 1 to 7 working days for e-registration</li> <li>- Or it would take 7 to 10 working days for direct registration at tax administrator</li> </ul>	<ul style="list-style-type: none"> <li>- The official fee for small enterprise is 20,000 riels</li> <li>- The official fee for medium and large enterprise is 400,000 riels</li> </ul>	<ul style="list-style-type: none"> <li>- Taxation law</li> <li>- Prakas 496 MoEF PK Dated 06 April 2016</li> <li>- Prakas 1819 MoEF PK Dated 25 December 2015</li> </ul>

<sup>1</sup> Exempt supplies are not subject to VAT and include the following: (1) Public postal service; (2) Hospital, clinic, medical, and dental services and the sale of medical and dental goods incidental to the performance of such services; (3) The service of transportation of passengers by a wholly state-owned; (4) Public transportation system; (5) Insurance services; (6) Primary financial services; (7) The importation of articles for personal use that are exempt from customs duties; and (8) Non-profit activities for public interest that have been recognized by the Ministry of Economy and Finance (“MEF”).

Step	Name of the License/Certificate	Issuing Ministry/ Authority	Validity	Objective of the License	Where can I register?	What are documents required?	How long does it take?	How much does it cost?	References
				(USD175k) to KHR2,000 million (USD500k); b. Enterprises that have been incorporated as legal entities; c. Sub-national government institutions, associations, and non-governmental organizations. - Large taxpayers include: a. Enterprises that have annual turnover over KHR2,000 million (USD500k); b. Branch of a foreign companies; c. Enterprises registered as a Qualified Investment Project (“QIP”) as approved by the Council for the Development of Cambodia; d. Government Institutions, foreign diplomatic and consular missions, international organizations and agencies.		<ul style="list-style-type: none"> <li>- Valid identification card or passport</li> <li>- 2 Photos (no more than 3 months) with size 35X45mm with white background along with name of the owner.</li> <li>- Location title or rental contract.</li> <li>- A letter of paying property tax or property information if available</li> </ul> <p>Note: All photocopy documents attached must be certified by relevant ministries / institutions. For tax payers having the different address stated in identification card or passport, tax payers must provide family book or living book issued by authority.</p>			
<b>Step 3</b>	Tax Registration for Patent Tax	General Department of Taxation (GDT)	1 year		General Department of Taxation (GDT) or Tax Department for each district	<p>You are required to have the following documents for application process:</p> <ul style="list-style-type: none"> <li>- Application form for administration</li> <li>- Fill the form (FORM PR 008): You can download it from the website <a href="http://www.tax.gov.kh/">http://www.tax.gov.kh/</a></li> <li>- If the address of head office is different from registered address, you are required to attach: <ul style="list-style-type: none"> <li>o Certificate of land title or rental contract and receipt of the withholding tax payment (Certified copy)</li> <li>o Property tax receipt (If any)</li> </ul> </li> </ul> <p>Note: All copied documents attached must be certified by tax officials in charge of or by other relevant ministries/institutions.</p>	<ul style="list-style-type: none"> <li>- It would take 1 to 7 working days for e-registration</li> <li>- Or it would take 7 to 10 working for registration at tax department.</li> </ul>	<p>The official fee :</p> <p>For small enterprise, you need to pay 400,000 riels.</p> <p>For medium enterprise, you need to pay 1,200,000 riels;</p> <p>For large enterprise:</p> <ul style="list-style-type: none"> <li>o If annual turnover exceed 10,000 000 000 riels, you need to pay for patent tax for 5 million riels</li> <li>o If annual turnover of large taxpayer is less than 10,000,000,000 riels, you need to pay for patent tax for 3 million riels</li> <li>o In case, large enterprise that has other affiliations, you need to pay 3 million riels for each one.</li> </ul>	<ul style="list-style-type: none"> <li>- Taxation law</li> <li>- Instruction letter No 032 GDT Dated 04 January 2016</li> <li>- Prakas 1821 MoEF PK Dated 25 December 2015</li> <li>- Prakas 970 MoEF PK Dated 27 December 2012</li> </ul>
<b>Step 3</b>	Registration Tax	General Department of Taxation (GDT)	Permanent	To legalize the document of company registration	General Department of Taxation (GDT) or Tax Department for each district	<p>You are required to have the following documents for application process:</p> <ul style="list-style-type: none"> <li>- Letter of Company registration</li> </ul> <p>Note: Tax Payers need to pay the registration tax within 03 months after getting approval from authorities concerned on those legalized letters and attached it to tax administrator.</p>	<ul style="list-style-type: none"> <li>- It would take 1 to 3 working days for registration</li> </ul>	<p>The official fee : 1,000,000 riels for stamping on documents for company registration</p>	<ul style="list-style-type: none"> <li>- Taxation law</li> <li>- Prakas 273 MoEF PK Dated 17 March 2016</li> </ul>
<b>Step 4</b>	Location Approval License	Phnom Penh Municipality or Provincial Hall	1 Year		Phnom Penh Municipality or Provincial Hall (if your business is located in the province)	<p>You are required to have the following documents for application process:</p> <ul style="list-style-type: none"> <li>- Application form for location approval license</li> <li>- Photo of business owner</li> <li>- Certificate of incorporation (business registration) issued by Ministry of Commerce</li> <li>- The contract between business owner and local authority. The contract aims at: <ul style="list-style-type: none"> <li>o Guarantee for not disturbing security, public order, culture and welfare of the people.</li> <li>o No noise pollution affecting neighbors</li> <li>o Do not use the business location to distribute and use drug</li> <li>o Do not use the business location to provide sexual service affecting culture, norm, moral, value of the families and Cambodia families</li> <li>o Prevent conflict and arm conflict in the business location</li> <li>o Cooperate with local authority in identifying suspicious activities related with drug usage and dealer or serving sex service or criminal activities.</li> </ul> </li> </ul>	Not found in the legal documents under the scope of this review	Not found in the legal documents under the scope of this review	Not found in the legal documents under the scope of this review

Step	Name of the License/Certificate	Issuing Ministry/ Authority	Validity	Objective of the License	Where can I register?	What are documents required?	How long does it take?	How much does it cost?	References
<b>Step 5</b>	Registration for Opening Enterprise  Notification to MoLVT of the start of operation and hiring employees (within 30 days)	Ministry of Labor and Vocational Training (MoLVT)	Permanen t	<ul style="list-style-type: none"> <li>- To ensure legal status complied with MoLVT</li> <li>- To protect your benefit and right</li> </ul>	<ul style="list-style-type: none"> <li>- Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training</li> <li>- If you employ 1 to 7 employees, the department/provincial department of MoLVT can arrange all relevant documents for enterprise registration</li> </ul>	You are required to have the following documents for application process: <ul style="list-style-type: none"> <li>- Application form in the form of administration letter</li> <li>- Statue of the company (If available)</li> <li>- Patent tax license</li> <li>- Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.)</li> </ul>	It would take 15 working days	The official fee for registration for opening enterprise at MoLVT is classified as below: <ul style="list-style-type: none"> <li>- If your employee from 1 to 7: 20,000 riels</li> <li>- If your employee from 8 to 100: 30,000 riels</li> <li>- If your employee from 101 to 500: 100,000 riels</li> <li>- If your employee is more than 501: 200,000 riels</li> </ul>	<ul style="list-style-type: none"> <li>- Cambodian Labor Law</li> <li>- Prakas 228 MoIVT/PK Dated 26 September 2014</li> <li>- Join Prakas No 1009 MoEF PK Dated 28 December 2012.</li> </ul>
<b>Step 5</b>	Registration of enterprise/ establishment ledger	Ministry of Labor and Vocational Training (MoLVT)	permanen t	To ensure legal status complied with MoLVT	<ul style="list-style-type: none"> <li>- Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training</li> <li>- For 1 to 7 employees, the provincial department can arrange all relevant documents for free of charge.</li> <li>- From 8 to 100 employees, department of MoLVT will provide tax post stamp for 3,000 riels and arrange all relevant documents for free of charge.</li> <li>- From 101 employees up, the department of labor inspection of MoLVT, or provincial department of MoLVT will provide tax post stamp for 3,000 riels and arrange all relevant documents for free of charge.</li> </ul>	You are required to have the following documents for application process: <ul style="list-style-type: none"> <li>- Application form in the form of administration letter</li> <li>- Statue of the company (If available)</li> <li>- Patent tax license</li> <li>- Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.)</li> </ul>	It would take 7 working days	The official fee for registration of enterprise at MoLVT is classified as below: <ul style="list-style-type: none"> <li>- If your employee from 1 to 7: 20,000 riels</li> <li>- If your employee from 8 to 100: 40,000 riels</li> <li>- If your employee from 101 to 500: 80,000 riels</li> <li>- If your employee is more than 501: 80,000 riels</li> </ul>	<ul style="list-style-type: none"> <li>- Cambodian Labor Law</li> <li>- Prakas 228 MoIVT/PK Dated 26 September 2014</li> <li>- Join Prakas No 1009 MoEF PK Dated 28 December 2012.</li> </ul>
<b>Step 5</b>	Registration of Payroll	Ministry of Labor and Vocational Training (MoLVT)	permanen t	To ensure legal status complied with MoLVT	<ul style="list-style-type: none"> <li>- Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training</li> <li>- For 1 to 7 employees, the provincial department can arrange all relevant documents for free of charge.</li> <li>- From 8 to 100 employees, department of MoLVT will provide tax post stamp for 3,000 riels and arrange all relevant documents for free of charge.</li> <li>- From 101 employees up, the department of labor inspection of MoLVT, or provincial department of MoLVT will provide tax post stamp for 3,000 riels and arrange all relevant documents for free of charge.</li> </ul>	You are required to have the following documents for application process: <ul style="list-style-type: none"> <li>- Application form in the form of administration letter</li> <li>- Statue of the company (If available)</li> <li>- Patent tax license</li> <li>- Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.)</li> </ul>	It would take 7 working days	The official fee for registration of payroll at MoLVT is classified as below: <ul style="list-style-type: none"> <li>- If your employee from 1 to 7: 40,000 riels</li> <li>- If your employee from 8 to 100: 60,000 riels</li> <li>- If your employee from 101 to 500: 120,000 riels</li> <li>- If your employee is more than 501: 120,000 riels</li> </ul>	<ul style="list-style-type: none"> <li>- Cambodian Labor Law</li> <li>- Prakas 228 MoIVT/PK Dated 26 September 2014</li> <li>- Join Prakas No 1009 MoEF PK Date 28 December 2012.</li> </ul>
<b>Step 5</b>	Internal work Rule	Ministry of Labor and Vocational Training (MoLVT)	permanen t	To ensure legal status complied with MoLVT to protect the argument between employee and employer	<ul style="list-style-type: none"> <li>- Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training</li> </ul>	You are required to have the following documents for application process: <ul style="list-style-type: none"> <li>- Application form in the form of administration letter</li> <li>- Statue of the company (If available)</li> <li>- Patent tax license</li> <li>- Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.)</li> </ul>	It would take 60 working days	The official fee for registration of payroll at MoLVT is classified as below: <ul style="list-style-type: none"> <li>- If your employee from 8 to 100: 70,000 riels</li> <li>- If your employee from 101 to 500: 300,000 riels</li> <li>- If your employee is more than 501: 600,000 riels</li> </ul>	<ul style="list-style-type: none"> <li>- Cambodian Labor Law</li> <li>- Prakas 228 MoIVT/PK Dated 26 September 2014</li> <li>- Join Prakas No 1009 MoEF PK Date 28 December 2012.</li> </ul>