

Relevant Licenses & Inspections for Wholesale/ Retail Business

Diagram for Licenses and Inspections Related with a Wholesale/Retail Business

3 Key Licenses & Certificates

I want to start a new
wholesale/retail
business

Business

1

Primary Licenses & Certificates

- Before Operations -

Ministry of Commerce

Certificate of Incorporation
(business registration)

2

General Tax Department

Tax Registration for Patent Tax,
VAT Number and Registration Tax

3

Municipality

Location Approval License

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

Phnom Penh Municipality

Location Approval Inspection

Inspections during Business Operation

Phnom Penh Municipality

Business Location Inspection

Ministry of Interior

Fire Safety and Security Inspection

Ministry of Labor and Vocational Training

Labor Compliance Inspection

Key Steps in Applying for Business Registration Certificate

Key Steps in Applying for Business Registration Certificate for Wholesale/Retail Business (not involved with import-export activities)

4 Steps – 3-5 Days



I want to apply for business registration certificate for **wholesale/retail business**



Step One

Register through the following link:
www.businessregistration.moc.gov.kh
or Department of Business Registration
of Ministry of Commerce



Step Two

Submit documents required as
mentioned in Appendix 10



Step Three

Pay official fees as
presented in Appendix 10



Step Four

Receiving Certificate

Information Sheet for Wholesale/ Retail Business

Application for Setting up a New Wholesale/ Retail Business in Cambodia

Where can I register?

What licenses do I need for a new wholesale/retail business?

All sizable retail businesses operating in Cambodia are required to have the following certificates/licenses:

- Certificate of Incorporation (Business Registration);
- Tax Registration for Paten Tax, VAT Number and Registration Tax;
- 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



All retail businesses operating in Cambodia are required to have a certificate of incorporation (business registration) and other relevant licenses. You can apply for these licenses as below:

- For *Certificate of Incorporation* (business registration), you can register your certificate through the following link: 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 sole proprietorship business registration?

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

- Document to certify the address, such as electricity bill, house renting contract or postal address
- Identity Card or passport of the owner
- Photo (4X6) of the owner
- Voluntarily declaration of non-sentence (no criminal record) and not the Government officer under Cambodia Civil Service Law

What are the benefits?

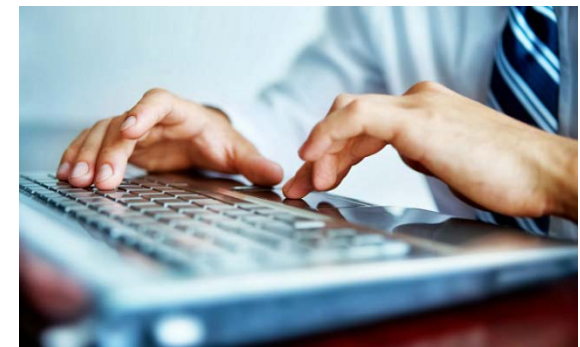
Possessing a business registration certificate will provide you with the following benefits:

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.

What inspections should I expect?

During application process of business registration for retail business, you should expect the following inspections: (1) Local Authority Inspection by Ministry of Interior (MoI).

In addition, you should also expect the following inspections during your retail business operation: (1) Fire Safety and Security Inspection by MoI; and (2) Labor Compliance Inspection by MoLVT; and (3) Local Authority Inspection by Ministry of Interior (MoI).



Information Matrix for Relevant Licenses for New Wholesale/ Retail Business

List of Relevant Licenses/Certificates for Starting-Up a New Wholesale/Retail Business (not involved with import & export activities)

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
Step 1	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	- To provide legal entity for commercial enterprises by issuing the Certificate of Commercial Register	You can register your certificate of incorporation (business registration) through the following link: www.businessregistration.moc.gov.kh 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"> - Document to certify the address, such as electricity bill, house renting contract or postal address - Statute of the company - Identity card or passport of the owner or director - Photo (4X6) - Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer - If the owner is a legal entity: <ul style="list-style-type: none"> o Copy of original company registration recognized by law o Company formation decision and appointment letter to represent the legal entity - 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"> o Original statute of the company (2 copies) o If the shareholder is legal entity, the following document need to be submitted <ul style="list-style-type: none"> ▪ Original company formation decision and appointment letter to represent the legal entity (1 copy) ▪ Original letter of company bank account (1 copy) - 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. 	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"> - Law on Trade Rules and Trade List - Amendment Law on Trade Rules and Trade List - Prakas 213 Dated 24 June 2016 - Prakas 299 Dated 29 Dec 2015 - Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas
	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<i>If you register as a branch or representative office</i>	You can register your certificate of incorporation (business registration) through the following link: www.businessregistration.moc.gov.kh 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"> - Document to certify the address, such as electricity bill, house renting contract or postal address - Photocopy of official business registration of parent company certified by law - Decision letter of the company to establish branch or representative office and appointment of branch head or representative head office - Identity card or passport of director of representative office or branch - Photo 4 X 6 - Branch head or representative head office voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer 	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"> - Law on Trade Rules and Trade List - Amendment Law on Trade Rules and Trade List - Prakas 213 Dated 24 June 2016 - Prakas 299 Dated 29 Dec 2015 - Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas
	Certificate of Incorporation (Business Registration) in Cambodia	Ministry of Commerce (MoC)	99 Years	<i>If you register as a partnership company</i>	You can register your certificate of incorporation (business registration) through the following link: www.businessregistration.moc.gov.kh 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"> - Document to certify the address, such as electricity bill, house renting contract or postal address - The contract to establish the company - Identity card or passport of the owner and director - Photo (4X6) - Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer - If the owner is a legal entity: <ul style="list-style-type: none"> o Copy of original company registration recognized by law o Company formation decision and appointment letter to represent the legal entity - 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"> o The contract to establish the company (2 copies) o If the partnership is legal entity, the following document need to be submitted <ul style="list-style-type: none"> ▪ Original company formation decision and appointment letter to represent the legal entity (1 copy) - 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. 	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"> - Law on Trade Rules and Trade List - Amendment Law on Trade Rules and Trade List - Prakas 213 Dated 24 June 2016 - Prakas 299 Dated 29 Dec 2015 - Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas

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	If you register as a sole proprietorship	You can register your certificate of incorporation (business registration) through the following link: www.businessregistration.moc.gov.kh 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"> - Document to certify the address, such as electricity bill, house renting contract or postal address - Identity card or passport of the owner - Photo (4X6) of the owner - Voluntarily declaration of non-sentence (no criminal record) and not Cambodian government officer 	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"> - Law on Trade Rules and Trade List - Amendment Law on Trade Rules and Trade List - Prakas 213 Dated 24 June 2016 - Prakas 299 Dated 29 Dec 2015 - Pakas 1643 Dated 16 Dec 2014 in the Annex of Prakas
Step 2	Tax Registration ¹ 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	Definition of tax payers: <ul style="list-style-type: none"> - Small taxpayers are Sole Proprietorships or Partnerships that: <ol style="list-style-type: none"> Have annual taxable turnover from Khmer Riel (“KHR”) 250 million (USD62.5k) to KHR700 million (USD175k); Have taxable turnover, in any period of three consecutive calendar months (within this tax year), exceeding KHR60 million (USD15k); Expected taxable turnover of KHR60 million (USD15k) or more in the next three consecutive months; Participate in any bidding, quotation or survey for the supply of goods and services including duties. - Medium taxpayers include: <ol style="list-style-type: none"> Enterprises that have annual turnover from KHR700 million (USD175k) to KHR2,000 million (USD500k); Enterprises that have been incorporated as legal entities; Sub-national government institutions, associations, and non-governmental organizations. - Large taxpayers include: <ol style="list-style-type: none"> Enterprises that have annual turnover over KHR2,000 million (USD500k); Branch of a foreign companies; Enterprises registered as a Qualified Investment Project (“QIP”) as approved by the Council for the Development of Cambodia; Government Institutions, foreign diplomatic and consular missions, international organizations and agencies. 	General Department of Taxation (GDT) or Tax District Office or E-Registration	You are required to have the following documents for application process: <p>For medium and large enterprise (sole proprietorship and legal enterprise)</p> <ul style="list-style-type: none"> - Board of director or business owner need to make thumb scan at tax administrator office. - In necessary case, the enterprise can invite tax administrator to take a photo and thump scan at their location or any convenience place. - Certificate of registration issue by relevant authorities (ie MoC registration) - Statue of the company for legal enterprise - Bank statement/bank declaration - Valid identification card or passport - 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 - Location title or rental contract - A letter of paying property tax or property information if available - Other licenses issued by relevant authorities. <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"> - Certificate of registration issue by relevant authorities (ie MoC registration) - Valid identification card or passport - 2 Photos (no more than 3 moths) with size 35X45mm with white background along with name of the owner. - Location title or rental contract. - A letter of paying property tax or property information if available <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>	<ul style="list-style-type: none"> - It would take 1 to 7 working days for e-registration - Or it would take 7 to 10 working days for direct registration at tax administrator 	<ul style="list-style-type: none"> - The official fee for small enterprise is 20,000 riels - The official fee for medium and large enterprise is 400,000 riels 	<ul style="list-style-type: none"> - Taxation law - Prakas 496 MoEF dated 06 April 2016 - Prakas 1819 MoEF dated 25 December 2015
Step 2	Tax Registration for Patent Tax	General Department of Taxation (GDT)	1 year		General Department of Taxation (GDT) or Tax Department for each district	You are required to have the following documents for application process: <ul style="list-style-type: none"> - Application form for administration - Fill the form (FORM PR 008): You can download it from the website http://www.tax.gov.kh/ - If the address of head office is different from registered address, you are required to attach: <ul style="list-style-type: none"> o Certificate of land title or rental contract and receipt of the withholding tax payment (Certified copy) o Property tax receipt (If any) 	<ul style="list-style-type: none"> - It would take 1 to 7 working days for e-registration - Or it would take 7 to 10 working for registration at tax department. 	The official fee : <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"> - Taxation law - Instruction letter No 032 GDT Dated 04 January 2016 - Prakas 1821 MoEF PK Dated 25 December 2015 - Prakas 970 MoEF PK Dated 27 December 2012

¹ 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
						Note: All copied documents attached must be certified by tax officials in charge of or by other relevant ministries/institutions.		<ul style="list-style-type: none"> If annual turnover exceed 10,000 000 000 riels, you need to pay for paten tax for 5 million riels If annual turnover of large tax payer is less than 10,000,000,000 riels, you need to pay for paten tax for 3 million riels In case, large enterprise that has other affiliations, you need to pay 3 million riels for each one. 	
Step 3	Registration Tax	General Department of Taxation (GDT)	Permanen t	To legalize the document of company registration	General Department of Taxation (GDT) or Tax Department for each district	You are required to have the following documents for application process: <ul style="list-style-type: none"> Letter of Company registration 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.	- It would take 1 to 3 working days for registration	The official fee : 1,000,000 riels for stamping on documents for company registration	- Taxation law - Prakas 273 MoEF PK Dated 17 March 2016
Step 3	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)	You are required to have the following documents for application process: <ul style="list-style-type: none"> Application form for location approval license Photo of business owner Certificate of incorporation (business registration) issued by Ministry of Commerce The contract between business owner and local authority. The contract aims at: <ul style="list-style-type: none"> Guarantee for not disturbing security, public order, culture and welfare of the people. No noise pollution affecting neighbors Do not use the business location to distribute and use drug Do not use the business location to provide sexual service affecting culture, norm, moral, value of the ladies and Cambodia families Prevent conflict and arm conflict in the business location Cooperate with local authority in identifying suspicious activities related with drug usage and dealer or serving sex service or criminal activities. 	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 4	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"> To ensure legal status complied with MoLVT To protect your benefit and right 	<ul style="list-style-type: none"> Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training If you employ 1 to 7 employees, the department/provincial department of MoLVT can arrange all relevant documents for enterprise registration 	You are required to have the following documents for application process: <ul style="list-style-type: none"> Application form in the form of administration letter Statue of the company (If available) Patent tax license Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.) 	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"> If your employee from 1 to 7: 20,000 riels If your employee from 8 to 100: 30,000 riels If your employee from 101 to 500: 100,000 riels If your employee is more than 501: 200,000 riels 	<ul style="list-style-type: none"> Cambodian Labor Law Prakas 228 MoLVT/PK Dated 26 September 2014 Joint Prakas No 1009 MoEF PK Dated 28 December 2012.
Step 4	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"> Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training For 1 to 7 employees, the provincial department can arrange all relevant documents for free of charge. 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. 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. 	You are required to have the following documents for application process: <ul style="list-style-type: none"> Application form in the form of administration letter Statue of the company (If available) Patent tax license Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.) 	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"> If your employee from 1 to 7: 20,000 riels If your employee from 8 to 100: 40,000 riels If your employee from 101 to 500: 80,000 riels If your employee is more than 501: 80,000 riels 	<ul style="list-style-type: none"> Cambodian Labor Law Prakas 228 MoLVT/PK Dated 26 September 2014 Joint Prakas No 1009 MoEF PK Dated 28 December 2012.
Step 4	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"> Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training For 1 to 7 employees, the provincial department can 	You are required to have the following documents for application process: <ul style="list-style-type: none"> Application form in the form of administration letter Statue of the company (If available) Patent tax license Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.) 	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"> If your employee from 1 to 7: 40,000 riels If your employee from 8 to 100: 60,000 riels 	<ul style="list-style-type: none"> Cambodian Labor Law Prakas 228 MoLVT/PK Dated 26 September 2014

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
					<p>arrange all relevant documents for free of charge.</p> <ul style="list-style-type: none"> - 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. - 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. 			<ul style="list-style-type: none"> - If your employee from 101 to 500: 120,000 riels - If your employee is more than 501: 120,000 riels 	<ul style="list-style-type: none"> - Joint Prakas No 1009 MoEF PK Date 28 December 2012.
Step 4	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"> - Ministry of Labor and Vocational Training or online registration recognized by Ministry of Labor and Vocational Training 	<p>You are required to have the following documents for application process:</p> <ul style="list-style-type: none"> - Application form in the form of administration letter - Statue of the company (if available) - Patent tax license - Certificate of Business Registration of relevant authority (MoC, MIH, MoEYS, MoT, Mol, MoLUP, MoH, etc.) 	It would take 60 working days	<p>The official fee for registration of payroll at MoLVT is classified as below:</p> <ul style="list-style-type: none"> - If your employee from 8 to 100: 70,000 riels - If your employee from 101 to 500: 300,000 riels - If your employee is more than 501: 600,000 riel 	<ul style="list-style-type: none"> - Cambodian Labor Law - Prakas 228 MolVT/PK Dated 26 September 2014 - Joint Prakas No 1009 MoEF PK Date 28 December 2012.