

# First year company compliance checklist

## Cambodia

2026 edition | Regulatory review 18 October 2026

Use this workbook to plan registrations, assign responsibilities and keep evidence of completion during your company's first year. It is designed for ordinary Cambodian private limited companies; additional rules may apply to particular activities, investment projects and other entity types.

**Disclaimer:** General information and planning aid only. Read the full [Disclaimer on page 7](#) before use.

## Company and responsibility details

Company legal name

Incorporation date

Business opening date

First employee start date

First accounting period end

GDT taxpayer classification

Accounting framework

Checklist owner

Reviewer

Location of compliance records and evidence

## How to use this checklist

Save a copy for your company. Enter an owner and actual due date for each action. Select Done after retaining the required evidence, and enter its reference and completion date. Select N/A only with a reason recorded on page 6. Select one status per item; leave outstanding items unticked. Use dates in DD/MM/YYYY format.

Use the monthly tracker on page 4 for recurring duties. Keep the original statutory deadline visible when an extension is approved, and record the revised date and approval reference on page 6.

## First reporting period

The normal first accounting period runs from formation to 31 December of the same year, unless an authorised alternative applies. The first 30 and 90 days are planning horizons; earlier statutory deadlines still apply.

Workbook sections: 2 Initial setup | 3 Employment | 4 Monthly duties | 5 Annual duties | 6 Changes and review | 7 References

Legal references [Accounting Law Articles 17 and 21](#)

# Incorporation and initial setup

Begin at incorporation and before the relevant activity starts. Confirm each authority's approval separately, including applications made through the integrated registration portal.

## A1 Corporate records and regulatory access

Retain the certificate, articles, shareholder register, resolutions and current registered particulars. Keep control of authorised portal access and record each relevant authority's registration or approval.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A2 Tax registration and registration details

Register following economic activity commencement or receipt of the relevant certificate or permit. Apply a 15-calendar-day completion control pending GDT confirmation of the Law and procedure wording difference below.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A3 Tax classification and initial tax setup

Confirm the actual GDT classification, Patent Tax activities and locations, VAT position, bank details and approved incentives. An ordinary registered limited company is generally at least medium, even with low turnover.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A4 Accounting books and reporting framework

Establish the books from formation and record capital, formation costs, shareholder funding and other transactions. Confirm the reporting framework, statutory language/currency arrangements, first period and record-retention policy.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A5 ACAR registration and filing access

Confirm financial statement filing applicability, retain the FIN and arrange authorised e-Filing access before the first submission. This preparation target does not create a separate statutory FIN-registration deadline.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A6 Operating licences and permissions

Obtain the licences and permissions required for the company's actual activities before undertaking regulated operations. Identify renewal dates, sector conditions and any investment-incentive obligations.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## A7 National-domain electronic address

Arrange the national-domain electronic address required for ADCE purposes and monitor renewal. A commercial company ordinarily uses a .com.kh domain; retain the registration and payment evidence.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

Tax registration timing: Article 203 of the 2023 Law on Taxation uses 15 days; Prakas No. 701 and GDT guidance use 15 working days. The shorter calendar-day control is a practical precaution, not a confirmed resolution of that wording difference.

Legal references [Corporate and domain rules](#) | [Tax registration and classification](#) | [Accounting and ACAR](#)

# Opening and employment

Assess these duties when the enterprise opens or workers start. Employment coverage and worker status determine the applicable NSSF and labour requirements.

## B1 MLVT opening declaration and LACMS access

Declare before opening. The exception for fewer than eight permanent workers AND no machinery allows 30 days after opening. Establish LACMS access within 30 days after receiving the opening-declaration acknowledgement.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## B2 NSSF employer registration

Register the covered enterprise within 30 days after opening. Confirm the actual employment position, including paid directors or managers, and retain the employer registration particulars.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## B3 NSSF worker enrolment and eligibility

Register new workers within three days after starting work, using existing NSSF membership where applicable. Check pension eligibility and the current contributory-wage table before calculating contributions.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## B4 Worker movements and employment records

Submit reportable recruitment and departure declarations normally within 15 days, subject to statutory exceptions. Maintain contracts, establishment and employment records, and payroll/QR arrangements. Fixed-duration contracts must be written.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## B5 Internal regulations

Where at least eight workers are employed, establish internal regulations within three months after opening. Consult worker representatives and obtain labour-inspector approval before the regulations take effect.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## B6 Foreign workforce quota and individual permits

Check quota approval, work permits and employment cards, including relevant working owners/directors. The 2027 quota window ends 30 November 2026. New arrivals generally apply within 90 days of arrival; check annual renewal notices.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

NSSF employer registration number

MLVT registration or LACMS reference

Employment checks: No employees means no actual wage base for contributions; it does not resolve every registration or reporting requirement. Check pension exclusions, including members aged 60 or above. Employer contributions must not be shifted to employees.

Legal references [NSSF Prakas 168](#) | [Labour Law and digital procedures](#) | [Foreign-worker notices](#)

# Monthly compliance

Set an internal review date early enough to file and pay on time. For every period, keep the returns, payment receipts, reconciliations and acknowledgements together.

Accounting and tax owner

NSSF and labour owner

| Recurring action                 | Timing and evidence to retain                                                                                                                                                                     |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C1 Monthly close                 | Internal monthly target. Reconcile the ledger, bank accounts, key balances and shareholder transactions; retain review evidence.                                                                  |
| C2 GDT declarations and payments | Ordinarily 20th manually / 25th electronically in the following month, subject to official adjustments. Review VAT, payroll taxes and withholding, including accruals; file required nil returns. |
| C3 NSSF contributions            | Pay by the following month's 15th. Retain the contribution calculation and payment receipt.                                                                                                       |
| C4 NSSF workforce report         | Submit by the following month's 20th. Retain the submitted report and acknowledgement.                                                                                                            |
| C5 MLVT payroll information      | Submit by the following month's 20th, separately from NSSF reporting. Retain the LACMS evidence.                                                                                                  |

## Monthly completion tracker

Enter each month as MM/YYYY and record the completion date in each duty column. Use N/A only with a documented reason. Initial the review column after checking evidence; an empty cell remains outstanding.

| Month | Close | GDT | NSSF payment | NSSF report | MLVT payroll | Review |
|-------|-------|-----|--------------|-------------|--------------|--------|
|       |       |     |              |             |              |        |
|       |       |     |              |             |              |        |
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|       |       |     |              |             |              |        |
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|       |       |     |              |             |              |        |
|       |       |     |              |             |              |        |
|       |       |     |              |             |              |        |

# Annual accounts and declarations

Confirm the actual financial year-end and registration anniversary. Financial statement preparation, tax filing, independent audit and ACAR submission are separate completion steps.

## D1 MoC annual declaration

File ADCE from three months before the registration anniversary, with a 15-day grace period afterwards. Check registered particulars, the current fee and the company-secretary requirements relevant to the 1 January 2027 transition.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D2 Patent Tax renewal

Renew between 1 January and 31 March. Reassess business activities, locations and approved relief. Initial commencement in the first half-year generally attracts the full annual amount; commencement in the second half attracts half.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D3 Audit assessment and any relief application

Check special categories first. Otherwise assess at least two thresholds: annual turnover at least KHR 20bn commerce / 30bn industry / 8bn services; year-end assets at least KHR 10bn; annual average workers at least 100, from monthly figures. See the audit notes on page 7. Eligible Article 15 relief requests are due within 30 days after year-end; relief is not automatic.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D4 Annual financial statement preparation

Prepare the financial statements within three months after year-end under the applicable framework. Reconcile them with the supporting schedules and annual tax computation, and retain management review evidence.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D5 Annual Tax on Income return and payment

File the annual return and pay the amount due within three months after the tax year-end. File even where the company makes a loss; retain the return, computation and payment evidence.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D6 Independent audit where required

Appoint an appropriately ACAR-licensed independent auditor early and assess independence. Complete the audit and issue the report within six months after year-end. Early appointment is a management recommendation.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## D7 Annual ACAR submission

Submit unaudited statements within three months and 20 days after year-end, or audited statements and the audit report within six months and 20 days. Retain the exact filed package, acknowledgement and fee receipt.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

Calendar-year example: For 31 December 2026, preparation and annual income tax by 31 March 2027; unaudited ACAR filing by 20 April; audit/report by 30 June; audited ACAR filing by 20 July. Apply only authorised extensions relevant to the particular obligation.

Legal references [ADCE](#) | [Patent and annual tax](#) | [Accounting Law](#) | [Prakas 063](#)

# Changes and periodic review

Revisit the checklist whenever the company's activities, people or registered particulars change. Review unresolved items and retain written approvals for any exemption or extension.

## E1 Registration changes and operating status

Update the relevant authority when ownership, directors, address, capital, activities or workforce change. Meet the event deadline. No revenue does not itself remove tax returns, ADCE or ACAR duties; follow formal suspension/closure procedures.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## E2 Licence renewals and conditional QIP reporting

Renew activity-specific licences and the national domain. If a QIP, complete semi-annual and annual CDC reporting within 20 working days after the relevant tax-return deadline, together with the applicable incentive conditions.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## E3 Records retention and evidence review

Retain accounting records for at least ten years from creation and medium/large taxpayer records for ten years from tax-year end. Respect other applicable periods. Keep filings, payments, review records and approved exemptions/extensions accessible.

Owner \_\_\_\_\_ Due \_\_\_\_\_ Evidence / date \_\_\_\_\_ ☐ Done ☐ N/A

## Labour self inspections

Due by the end of June and December. Record the completion date and evidence reference for each applicable submission.

June completion and evidence

December completion and evidence

## Exceptions and outstanding actions

Identify the item ID. Record the N/A reason, unresolved issue or original/revised deadline and approval reference. Assign the next action and reviewer. Continue on a separate sheet if needed.

| Item | Reason or issue and evidence | Owner and target date | Reviewer and review date |
|------|------------------------------|-----------------------|--------------------------|
|      |                              |                       |                          |
|      |                              |                       |                          |
|      |                              |                       |                          |
|      |                              |                       |                          |

Legal references [Company and tax records](#) | [Accounting records](#) | [Labour self inspections](#) | [QIP reporting](#)

# References and scope

Use this page to check the instruments behind the workbook. The linked sources support the relevant action sections; confirm current notices and the company's circumstances before relying on a deadline.

**C01 Corporate records and domain.** Law on Commercial Enterprises (2005), as amended; Sub-Decree 287 (2021). [MoC law](#) | [Domain decree](#)

**C02 ADCE.** Prakas 117 (9 December 2025), effective 8 January 2026; subsequent MoC implementation. [MoC](#)

**T02 Tax registration and classification.** Tax Law (2023), Art 203; Prakas 701 (2020) and 009 (2021). [GDT registration](#) | [Classification](#)

**T05 Tax filings and Patent Tax.** Tax Law (2023); Prakas 578 (2024), 193 (2021); Sub-Decree 47 (2024). [GDT laws](#) | [Patent procedure](#)

**T12 Monthly deadlines.** Current GDT filing calendar; later notices and holiday adjustments may apply. [GDT calendar](#)

**A01 Accounting.** Law on Accounting and Auditing (2016), Arts 17 and 20-23; relevant ACAR frameworks. [ACAR laws](#)

**A02 Audit and filing.** Prakas 063 (18 August 2026), Arts 3, 6, 8-15 and 26-27. Apply category and continuation rules; assess relief eligibility separately. [ACAR Prakas](#)

**N01 NSSF.** Prakas 168/22 (5 July 2022) and contribution instruments. Confirm current wage bands and eligibility. [NSSF text](#) | [Corroboration](#)

**L01 Labour.** Labour Law; Prakas 110/25, 111/25 and 113/25 (2025) for opening, payroll and registers. [Labour Law](#) | [Opening](#)

**L03 Payroll and inspections.** Prakas 111/25; Prakas 358/21 and current inspection notices. [Payroll](#) | [2026 inspection notice](#)

**L05 Foreign workers and investment.** Current MLVT quota/permit notices; Sub-Decree 139 (2023), Art 11. [2027 quota](#) | [CDC rules](#)

## Applying the audit checklist

Prakas 063 Article 8 covers public enterprises, publicly accountable entities, QIPs, foreign-company branches, casinos and specified licensed houses/buildings-for-sale developers with annual turnover of at least KHR 8 billion. No blanket first-period exemption applies. An enterprise falling below the Article 9 criteria must continue annual audits for three consecutive years if annual turnover remains at least KHR 5 billion. Assess Article 15 relief eligibility separately.

## Abbreviations

ACAR: Accounting and Auditing Regulator | ADCE: annual declaration of commercial enterprise | CDC: Council for the Development of Cambodia | GDT: General Department of Taxation | MLVT: Ministry of Labour and Vocational Training | MoC: Ministry of Commerce | NSSF: National Social Security Fund | QIP: Qualified Investment Project.

## Disclaimer

This checklist, prepared by VSD Audit and Assurance Co., Ltd., is a general information and planning aid based on selected requirements reviewed as at 18 October 2026. It is not exhaustive or a substitute for professional advice tailored to your company.

Requirements depend on each company's circumstances, including its activities, taxpayer classification, workforce and investment status. Laws, official guidance, procedures and deadlines may change. Verify current requirements with the relevant authorities and obtain appropriate legal, tax, accounting or other professional advice before acting. Applicable Cambodian laws and official requirements take precedence over this checklist.

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