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CAMBODIA

Legal and Tax Digest

June 2026

Accounting and Auditing

*Notification No. 5781 dated June 10, 2026 issued by the Accounting and Auditing Regulator (“**ACAR**”) on “**Reminder of the Requirement to Apply for Accounting and Auditing Professional Licenses**”*

The ACAR has found that a number of individuals and entities are providing accounting and auditing services without the required professional license, in violation of the Law on Accounting and Auditing No. NS/ RKM/0416/008 dated April 11, 2016.

This notification was issued as a reminder that those providing accounting or auditing services must obtain the appropriate professional license.

Key Highlights

Eligibility and licensing requirements

Any individual or entity providing accounting or auditing services must:

- Be registered as a member of the Kampuchea Institute of Certified Public Accountants and Auditors; and
- Hold a valid professional license issued by the ACAR.

Scope of regulated services

The licensing requirement applies to the following services:

Accounting services

- Bookkeeping
- Accounting transaction recording and classification
- Financial statement preparation and presentation
- Accounting review and certification services
- Sample financial statement preparation
- Company liquidation services

Auditing services

- The independent and systematic review and evaluation of data, reports, transaction records, and the financial or non-financial results of an entity for a specific purpose.

Responsibilities of service users

All entities (including non-profits and associations) engaging external accounting or auditing service providers should verify that they hold a valid ACAR professional license. Engaging an unlicensed service provider may expose both the provider and the service user to regulatory enforcement and legal consequences.

Penalties for non-compliance

Providing accounting or auditing services without the required professional license may result in the following penalties under the Law on Accounting and Auditing:

- **Individuals:** Imprisonment for a period of from six months to two years and fines ranging from KHR2 million to KHR 8 million.
- **Entities:** Criminal liability under Article 42 of the Cambodian Criminal Code, fines ranging from KHR5 million to KHR20 million, and other penalties as prescribed under the applicable laws.

Individuals and entities currently providing accounting or auditing services should review their licensing status and, where necessary, promptly apply for the required professional license. Businesses engaging external accounting or auditing service providers are also encouraged to verify the licensing status of their providers to ensure compliance and mitigate regulatory risks.

Commerce

> *Notification No. 387 dated June 12, 2026 issued by the Institute of Standards of Cambodia (“**ISC**”) under the Ministry of Industry, Science, Technology, and Innovation (“**MISTI**”) on “**Reminder of Product Testing Requirements for Product Registration Mark License Holders**”*

This notification serves as a reminder to all entities (including handicraft businesses) that manufacture or import products for circulation in the Cambodian market of their continuing obligations under the product registration mark licensing regime, specifically complying with the product sampling and testing requirements stipulated in product registration mark license agreements.

Key requirements

Owners or representatives of entities holding product registration mark licenses are required to:

- Submit product samples for quality and safety testing every six months.
- Cooperate with sampling procedures conducted by officers of the product registration office of the ISC or officers responsible for standards work at the provincial or municipal departments of the MISTI.
- Pay the applicable service fees for product quality and safety testing.

Regulatory consequences of non-compliance

Failure to comply with the mandatory product testing requirements may result in suspension or revocation of the product registration mark license in accordance with the Law on Standards and the Law on Amendments to the Law on Standards.

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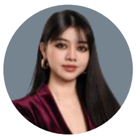

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