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# CAMBODIA

**Legal and Tax Digest**

**May 2026**

## Commerce

*Prakas No. 044 and Notification No. 1755 dated May 26, 2026 issued by the Ministry of Commerce (“MOC”) on “**Business Registration Simplification Phase Two**”*

These regulations introduce several significant reforms and clarifications while further simplifying key business registration procedures. The aim is to reduce administrative burden, improve the business registration environment, and support the implementation of initiatives introduced under Prakas No. 117 dated December 9, 2025.

Below are the main highlights of the Phase Two initiative:

### **1. Shift to digitalized business registration:**

- The submission of hard copies of articles of incorporation (“**AOI**”) and other relevant company documents in connection with business registration or corporate updates is no longer required. In place of the traditional physical official stamp on the AOI, document verification is now conducted through the government online platform, **verify.gov.kh**, which is used to authenticate and validate the legal validity of the documents.
- The registration of a local branch is now fully integrated into the online business registration portal. In addition, any changes to the branch manager no longer require notification to the MOC.

### **2. Business objectives requiring prior approval:**

- Companies may freely select their business objectives, except where the proposed business activities fall within regulated sectors that require a prior approval-in-principle from the relevant competent authority before registration can be completed with the MOC. Pursuant to Annex 1 of Prakas No. 044, the main regulated sectors are:
  - Banking
  - Telecommunications
  - Tourism
  - Casinos and gambling
  - Non-bank financial services and activities
  - Mining

### **3. Reduced requirements for the company secretary:**

- The requirement for a professional company secretary licensed with the MOC to maintain a security deposit has been removed.
- Any individual may be appointed as a company secretary, except where otherwise restricted by specific statutory provisions.



- The filing and updating of company secretary information must now be done through the MOC online system and is free of charge.

#### **4. Migration of the MOC's new online system and enhanced business services support**

- To improve user support and further enhance the efficiency, security, and stability of the business registration online system, the MOC has officially migrated to a new platform at [www.businessregistration.moc.gov.kh](http://www.businessregistration.moc.gov.kh).
- All future corporate updates, amendments, and filings of the Annual Declaration of Commercial Enterprise (“**ADCE**”) must now be conducted exclusively through this new platform. To access the system, users are required to use their existing username and registered email address to reset their password.
- Due to the migration of the MOC business registration online system and the change in the ADCE filing timeline in accordance with Prakas No. 117, a dedicated working group has been established to provide free-of-charge assistance to private-sector users in relation to:
  - ADCE filings
  - Account recovery requests
  - Updates to company information
  - Other issues with the online business registration portal

Users can access this assistance by contacting the MOC hotline at 1266 and pressing 2 or by visiting the MOC during working hours.

#### **5. Abrogation of the dispute resolution mechanism**

Chapter 10 of Prakas No. 117, which established a formal complaint mechanism for any shareholder to challenge unauthorized corporate changes that could result in significant losses or prejudice to their rights and interests, has been formally repealed.

These reforms reflect Cambodia's ongoing commitment to modernizing its regulatory framework and fostering a more attractive investment environment. By simplifying administrative procedures, enhancing regulatory efficiency, and expanding digital public services, the government seeks to facilitate business operations and encourage both domestic and foreign investment.

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*Notification dated May 4, 2026 issued by the Ministry of Commerce (“**MOC**”) on “**Strengthened Product Safety Enforcement and Illegal Goods Control**”*

To implement the directives of the Royal Government of Cambodia, the Consumer Protection, Competition, and Fraud Repression Directorate-General (“**CCF**”) of the MOC issued this notification to protect public health and safety by preventing the circulation of unsafe, prohibited, and untraceable products in the Cambodian market.

Key highlights are provided below.

### **Obligations for importers, traders, and distributors**

It is strictly prohibited to import, sell, distribute, or supply any goods that:

- Contain prohibited or harmful chemical substances.
- Are illegally processed or adulterated in a manner that may endanger consumer health or safety.
- Are banned from importation under applicable law.
- Have unclear or unverified origins.
- Are not compliant with applicable standards and regulations.

All stakeholders must strictly adhere to product safety principles, particularly for food products, including but not limited to:

- Proper storage conditions.
- Hygiene requirements.
- Packaging standards.
- Transportation safety.
- Distribution and supply chain integrity.

### **Obligations for retailers and secondary distributors**

Retailers and downstream distributors are expected to strictly comply with product safety requirements when supplying goods to consumers, and must:

- Refrain from selling or distributing any products that may pose a risk to consumer health, have unclear origins, or are not compliant with regulatory standards.
- Ensure that suppliers provide valid invoices or supporting documentation for traceability purposes.
- Fully cooperate with the CCF in:
  - Product traceability investigations.
  - The identification of production, import, and distribution sources.
  - The sampling and laboratory testing of products to assess potential risks.

### **Obligations for consumers and the general public**

Consumers and the general public are advised to:

- Exercise caution and increase vigilance when purchasing goods.
- Avoid purchasing products suspected of containing prohibited chemical substances, adulterants, or harmful components.
- Refrain from buying goods with uncertain or unverifiable origins.
- Report any suspicious products being sold or distributed in the market to the CCF for investigation and legal action in accordance with applicable laws.

The CCF will take the necessary legal measures in accordance with applicable laws against any individuals or entities found in violation of this regulatory guidance.

## Advertisement

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*Notification No. 4528 dated May 4, 2026 issued by the Ministry of Economy and Finance (“MEF”) on “**Regulatory Ban on Promotional Schemes for Alcoholic and Sugary Beverages**”*

Following high-level direction from the Royal Government of Cambodia, the MEF has introduced new regulatory measures governing promotional practices in the beverage sector aimed at addressing concerns relating to aggressive marketing practices for both alcoholic and sugary beverages.

The measures will be implemented in phases, with full enforcement from October 1, 2026.

The notification introduces a uniform restriction on all reward-based promotional schemes for both sugary beverages (including energy drinks) and alcoholic products (both beer and other alcoholic beverages).

- All forms of promotional rewards, including but not limited to can tabs, bottle caps, and any similar mechanisms, must be fully discontinued by the end of the third quarter of 2026.
- From October 1, 2026 onward, entities are:
  - Prohibited from offering any form of promotional rewards for both sugary and alcoholic beverages.
  - Not permitted to order, import, produce, or distribute any packaging materials linked to reward-based promotional schemes.

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*Instruction No. 009 dated May 4, 2026 issued by Phnom Penh Capital Hall on the “**Prohibition against Nicotine and Tobacco Advertising and Cooperating with the Tobacco Industry and Importers, Manufacturers, and Distributors of Nicotine Products**”*

The instruction imposes restrictions on advertising, sponsorship, and collaboration with the tobacco industry and businesses engaged in the import, manufacturing, and distribution of nicotine products.

It aims to protect public health, by reducing exposure to tobacco and nicotine product promotion and influence.

Under the instruction, all public institutions, educational institutions, and private businesses operating in Phnom Penh are prohibited from the following:

- Advertising tobacco goods, electronic smoking devices, and other smoking-related chemicals or substances in any way and anywhere.
- Cooperating, entering into sponsorships, or signing memorandums of understanding with tobacco or nicotine product businesses.

- Allowing the use of their venues for tobacco or nicotine product promotional activities.

These entities should review their existing sponsorship arrangements, partnership agreements, promotional activities, and venue-use policies to ensure compliance with the instruction.

## Customs

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*Notification No. 2558/26 dated May 6, 2026 issued by the General Department of Customs and Excise of Cambodia (“GDCE”) on the “**Introduction of Two-Factor Authentication for ASYCUDA**”*

In line with Cambodia’s ongoing digital transformation agenda and the continued enhancement of cybersecurity measures across public administration systems, the GDCE has introduced a new security requirement applicable to its electronic customs platform, the Automated System for Customs Data (“**ASYCUDA**”).

ASYCUDA has replaced traditional paper-based processes and is now used by importers, exporters, customs declarants, and relevant stakeholders to submit customs declarations, process imports and exports, and calculate duties and taxes.

The GDCE has implemented an additional security layer designed to enhance user authentication, data privacy, and system integrity, and to reduce the risk of unauthorized access to sensitive customs data.

From May 15, 2026, ASYCUDA will require two-factor authentication (“**2FA**”) using a one-time password. The 2FA system will require users to verify their identity through two separate authentication steps:

- Their own password; and
- A one-time password generated via the National Single Window Authenticator application.

## Transportation

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*Instruction No. 1916 dated May 12, 2026 issued by the Ministry of Industry, Science, Technology & Innovation (“MISTI”) on “**Measures to Raise Awareness of Basic Safety in the Use of Electric Vehicles**”*

As electric vehicle (“**EV**”) adoption continues to grow in Cambodia, the MISTI has issued an instruction aimed at enhancing consumer awareness of EV safety and reducing potential risks associated with the operation, charging, and maintenance of EVs.

Many EV users have a limited understanding of basic safety measures, which may pose risks to drivers, passengers, and other road users, property, the environment, and public safety.

Thus, the MISTI is instructing EV manufacturers, importers, and distributors to strengthen consumer education and ensure compliance with applicable safety standards by:

- Requiring basic EV safety instructions in the Khmer language, accompanied by illustrations, before vehicles are sold in Cambodia. These should address, among other matters:
  - Vehicle system failures that prevent doors or windows from opening
  - Battery fires or explosions resulting from collisions
  - Battery overheating during charging
  - Charging-related issues caused by unsuitable electrical supply conditions
  - The safe use of charging equipment during rainfall or when batteries are overheated
  - Electrical short circuits or system failures arising from flooding, rainy conditions, or vehicle washing
- Encouraging EV suppliers to develop short educational videos based on the safety guidance materials.
- Requiring EV suppliers to provide customers with basic safety training and guidance on the proper use and potential risks of operating an EV.
- Requiring that all EVs marketed are registered with the MISTI in compliance with the applicable laws and regulations.
- Requiring that EV suppliers cooperate with Cambodian Standards Inspectors and facilitate regulatory inspections and compliance verification activities conducted by the MISTI.

Manufacturers, importers, and distributors of EVs should review their existing customer information materials to ensure alignment with this instruction, which enters into effect on May 12, 2026.

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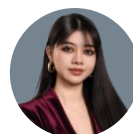
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