

(National Coat of Arms)
KINGDOM OF CAMBODIA
Nation Religion King

Royal Government

No. 84 S.E

SUBDECREE

On

Business Registration through Information Technology System

The Royal Government of Cambodia

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0918/925, dated 06 September 2018, on the appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen the Royal Decree No. NS/RKT/0320/421, dated 30 March 2020, on the appointment and modification to the components of the Royal Government of the Kingdom of Cambodia;
- Having seen the Royal Kram No. NS/RKM/0618/012, dated 28 June 2018, promulgating the Law on the Organization and the Functioning of the Council of Ministers;
- Having seen the Royal Decree No. NS/RKM/0508/016, dated 13 May 2008, promulgating the Law on Public Financial System;
- Having seen the Royal Kram No. NS/RKM/0297/03, dated 24 February 1997, promulgating the Law on Taxation;
- Having seen the Royal Kram No. NS/RKM/0303/010, dated 31 March 2003, promulgating the Law on the Amendment to the Law on Taxation;
- Having seen the Royal Kram No. NS/RKM/0695/04, dated 26 June 1995, promulgating the Law on Commercial Regulations and Commercial Register;
- Having seen the Royal Kram No. NS/RKM/0605/19, dated 19 June 2005, promulgating the Law on Commercial Enterprise;

- Having seen the Royal Kram No. NS/RKM/0397/01, dated 13 March 1997, promulgating the Labour Law;
- Having seen the Royal Kram No. 03/NS/94, dated 05 August 1994, promulgating the Law on Investment of the Kingdom of Cambodia;
- Having seen the Royal Kram No. NS/RKM/0303/009, dated 24 March 2003, promulgating the Law on the Amendment to the Law on Investment of the Kingdom of Cambodia;
- Having seen the Royal Kram No. NS/RKM/1119/071, dated 02 November 2019, promulgating the Law on E-Commerce;
- As required by the Royal Government;

Hereby decides
CHAPTER 1
General Provisions

Article 1

The objective of this subdecree is to facilitate and create a good environment for business registration through an information technology system, in order to improve business environment and attract investment in the Kingdom of Cambodia.

Article 2

This subdecree aims to set the procedures, requirements and approval of business registration through an information technology system.

Article 3

This subdecree extends its application to the business registration through an information technology system in the Kingdom of Cambodia, in accordance with applicable laws and regulations, including:

- Business incorporation at the Ministry of Commerce,
- Tax registration at the General Department of Taxation of the Ministry of Economy and Finance,
- Notification of the enterprise opening to the Ministry of Labour and Vocational Training,

- Qualified investment project (QIP) registration at the Council for the Development of Cambodia.

Article 4

The definitions of key vocabularies used in this subdecree are given in the glossary in the annex to this subdecree.

CHAPTER 2

Business Registration Procedures and Authentication of Information and Attachments

Article 5

Applicants must fill out information and upload attachments in electronic format in accordance with all requirements set forth in the registration website: <https://www.registrationservices.gov.kh>.

Applicants may give the rights to representatives to register the businesses through the information technology system, in the name of the applicants, by submitting the Power of Attorney and/or relevant documents in accordance with applicable laws and regulations.

Article 6

Information and attachments, completed by the applicants for business registration and to be deposited at competent ministries/institutions in electronic format, must be transferred to competent ministries/institutions in accordance with Chapter 3 of this subdecree through the *Cambodia Data Exchange* (CamDX) as a basis for examination and approval of business registration.

The competent ministries/institutions must verify the authentication of the information and attachments in accordance with the authority of each ministry/institution, within the timeframe specified in Chapter 3 of this subdecree in compliance with this subdecree and applicable laws and regulations.

In case the information and attachments are incorrect and/or incomplete, the competent ministries/institutions must inform the applicants for correction or further completion. The competent ministries/institutions must issue a certificate or credential within the timeframe specified in Chapter 3 of this subdecree as accounted from the date that the applicants finish the correction or completion.

Article 7

Fees related to the business registration shall be determined by joint Prakases between ministers of relevant ministries and the Minister of Economy and Finance or other legal documents. These fees will not be refunded to the applicants even in the event of the registration application being rejected.

CHAPTER 3

Issuance, Suspension and Withdrawal of Certificates and Credentials by Competent Ministries/Institutions through the Registration Website

PART 1

Issuance of Certificates and Credentials

Article 8

Within at most 3 (three) working days after receiving the registration application, the Ministry of Commerce must verify the authentication of the information and attachments that have been completed correctly and must issue the certificate of incorporation. The certificate of incorporation must be issued in digital format that can be printed through the registration website for official uses.

Article 9

Within at most 4 (four) working days after the approval of the business incorporation by the Ministry of Commerce, in accordance with applicable laws and regulations on taxation, the General Department of Taxation of the Ministry of Economy and Finance must verify the authentication of the information and attachments and must issue tax registration in digital format that can be printed through the registration website for official uses, including patent certificate, certificate of tax registration (value added tax-VAT), tax registration identification card and notification on tax obligation.

To encourage and promote tax registration, all taxpayers must pay only 50 (fifty) percent of the patent tax, as specified in applicable laws and regulations, for the year of business registration. The patent tax payment will not be refunded to the applicants even in the event of the registration application being rejected.

Within 15 (fifteen) working days after receiving the tax registration in digital format, the applicants must provide bank account information to the General Department of Taxation. In case there is failure to provide the information, the tax registration as stated in the first paragraph above will be withdrawn automatically.

Article 10

Following the approval of business incorporation and tax registration, the Ministry of Labour and Vocational Training must review and accept the notification of enterprise opening, by providing an administrative registration number for the acceptance of the notification through the registration website within 1 (one) working day, in accordance with applicable laws and regulations. In case that the Ministry of Labour and Vocational Training does not review and provide an administrative registration number within 1 (one) working day, it is considered that the notification of enterprise opening has been reviewed and accepted by the Ministry of Labour and Vocational Training automatically.

The acceptance of the notification of enterprise opening in digital form can be printed for official uses, after all requirements are completed correctly through the registration website in accordance with applicable laws and regulations.

Article 11

Within at most 20 (twenty) working days after receiving the application and if the registered project is not included in the negative list, the Council for the Development of Cambodia must verify the authentication of the information and attachments that have been completed correctly and must issue the registration certificate in digital form that can be printed through the registration website for official uses.

Article 12

Certificates and/or credentials, which are generated in digital form, can be authenticated by the enterprise identification number through the registration website or at the competent ministries/institutions.

Article 13

All relevant ministries/institutions shall issue Prakases or Guidelines in order to ensure the efficiency of the implementation of this subdecree in accordance with the authority of each ministry/institution.

PART 2

Suspension or Withdrawal of Certificates and credentials

Article 14

The competent ministries/institutions may suspend or withdraw the certificates and credentials upon the occurrence of any of the following conditions that the applicants:

1. do not comply or continue to comply with the requirements of the certificates and credentials set forth in this subdecree,
2. provide false information or use fraudulent documents,
3. breach applicable laws and regulations.

The procedures for suspension and withdrawal of certificates and credentials must comply with this subdecree and applicable laws and regulations.

CHAPTER 4

Validation of Registration Information, Code of Ethics, and Confidentiality

Article 15

Applicants must guarantee in electronic format that the information and attachments submitted through the registration website are accurate and non-fraudulent. In case that the information and attachments are inaccurate or fraudulent, the competent ministries/institutions shall take legal action in accordance with applicable laws and regulations.

Article 16

The registration representatives must obey the code of ethics as follows:

1. have integrity and honesty in doing business,
2. provide professional services diligently and dedicatedly,
3. carry out the tasks by prioritizing the best interests of the clients,
4. inform the clients of all necessary information,
5. avoid having conflicts of interest with the clients or shall take appropriate measures to protect the interests of the clients and shall notify the clients in advance in case there is any conflict of interest.

The registration representatives must keep confidential and must not expose any information or attachment for business registration as determined in this subdecree to any third party, unless required by the law, court ruling, competent ministries/institutions, competent authority or written agreement with the clients.

Article 17

Officials, whose works are related to the business registration through an information technology system, shall strictly adhere to the code of ethics determined by competent ministries/institutions and in accordance with the Common Statute of Civil Servants as well as applicable laws and regulations. These relevant officials must keep confidential and must not expose any information or attachment as determined in this subdecree to any third party, unless required by the law, court ruling, competent ministries/institutions, competent

authority, written agreement among relevant ministries/institutions, or written agreement with the clients or registration representatives.

Competent ministries/institutions must have procedures, means and internal mechanism to keep confidential all information and attachments of the applicants.

Competent ministries/institutions may issue a joint Prakas to control information and attachments as determined in this subdecree in accordance with applicable laws and regulations.

CHAPTER 5

Final Provisions

Article 18

Any provisions contrary to this subdecree shall be abrogated.

Article 19

The Minister of the Council of ministers, the Minister of Economy and Finance, The Minister of Labour and Vocational Training, the Minister of Commerce, ministers of all relevant ministries and heads of all relevant institutions shall implement this subdecree within their respective functions commencing from the date of signature.

Phnom Penh Capital, June 10, 2020

Prime Minister

Samdech Akka Moha Sena Padei Techo Hun Sen

CC:

- Ministry of Royal Palace
- Secretariat General of the Constitutional Council
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Techo Prime Minister
- Cabinet of Samdech, His/Her Excellency Deputy Prime Minister
- As stipulated in Article 19
- Royal Gazette
- Records-Archive

ANNEX

Subdecree No. 84 S.E On Business Registration through Information Technology System

Dated June 10, 2020

Glossary

1. Applicants refer to natural or legal persons who apply for business incorporation, tax registration, acceptance of the notification of enterprise opening and qualified investment project by completing procedures and requirements set forth this subdecree as well as applicable laws and regulations.

2. Registration Representatives refer to persons who are authorized by competent ministries/institutions and receive the rights from the applicants to apply for business incorporation, tax registration, acceptance of the notification of enterprise opening and qualified investment project by completing procedures and requirements set forth this subdecree as well as applicable laws and regulations.

3. Business Registration refers to the business registration through the registration website in accordance with applicable laws and regulations, in order to obtain the following certificates and credentials in digital format:

- Certificate of incorporation from the Ministry of Commerce,
- Tax registration from the General Department of Taxation of the Ministry of Economy and Finance,
- Acceptation of the notification of enterprise opening by the Ministry of Labour and Vocational Training,
- Qualified investment project (QIP) registration from the Council for the Development of Cambodia.

4. Registration Website refers to a joint website for business registration through the information technology system in electronic format as set forth in this subdecree.

5. Enterprise Identification Number refers to a number identifying the enterprise, issued automatically in accordance with applicable laws and regulations.

6. Cambodia Data Exchange (CamDX) refers to an information technology platform of the Royal Government of Cambodia for exchanging data safely between information technology systems of ministries/institutions with specific mechanisms through the internet or various digital connections, aiming at connecting digital governance and digital economy.

7. Electronic Format refers to information or data that can be processed, modified and shared between information technology systems.

8. Documents in digital format refer to documents in Portable Document Format (PDF) or as images, used for references or attachments scanned or extracted from hard documents or for PDF documents or images that can be printed for official uses.

9. Credentials refers to the following digital specification:

- Patent certificate and/or certificate of tax registration by the General Department of Taxation of the Ministry of Economy and Finance,
- Acceptation of the notification of enterprise opening by the Ministry of Labour and Vocational Training.