

## RLEGAL UPDATE – THE REQUIRED DOCUMENTS FOR REGISTRATION OF AMENDMENTS, DISSOLUTION, AND REMOVAL FROM THE COMMERCIAL REGISTER

PRAKAS NO. 117 DATED 09 DECEMBER 2025 ON “THE SIMPLIFICATION OF BUSINESS REGISTRATION” ISSUED BY THE MINISTRY OF COMMERCE

27 March 2026 – Phnom Penh – Cambodia

Previously, the amendment, dissolution, and removal of names from the commercial register were complicated, time-consuming, and costly due to complex procedures and bureaucratic systems. Although the online system at [www.registrationservices.gov.kh](http://www.registrationservices.gov.kh) was established, certain documentary requirements remained unclear and scattered across different legal instruments. To address this issue, the Ministry of Commerce issued a **Prakas on the Simplification of Commercial Registration Procedures dated 09 December 2025**, with the objective of reducing procedural requirements and providing greater clarity to business operators.

### 1. Registration of Amendments for Enterprises and Companies

All traders and commercial companies that have registered their businesses are obligated to register any changes or amendments to their enterprises or companies through the automated system designated by the Ministry of Commerce. The documents required to be uploaded to the automated system in electronic form are as follows:

#### A. Documents to be uploaded in electronic form for enterprises and companies:

- Minutes of meeting or resolution of the shareholders/owners
- Application letter requesting the amendment or change
- Copy of the approval letter issued by the relevant authority
- ID card or passport, and a 4x6 photograph with a white background of each new shareholder, new director, or new representative
- In the case where a shareholder is a legal entity, the company concerned must attach the following documents:
  - A copy of the legal documents relating to the commercial registration of the original company (Articles of Incorporation and Certificate of Incorporation), and the resolution on share acquisition and appointment of a representative (for a new shareholder that is a legal entity), certified by a Notary Public of Cambodia, or by an Embassy, Consulate, or foreign Chamber of Commerce recognized by the Ministry of Commerce
  - A resolution on the transfer or sale of shares, certified by a Notary Public of Cambodia, or by an Embassy, Consulate, or foreign Chamber of Commerce recognized by the Ministry of Commerce, or through an online request to complete the procedures for share transfer or sale before the registration officer of the Ministry of Commerce (for transfer or sale of shares where the shareholder is a legal entity)
- Background check of natural persons for new shareholders or directors to ensure anti-money laundering compliance through the information technology system.

## **B. Documents to be deposited with the Ministry of Commerce:**

Within thirty (30) days from the date of registration of the amendment through the automated system, the company must submit the original hard-copy documents to the Department of Commercial Registration as follows:

- Original application letter requesting the amendment (02 copies)
- Original minutes of meeting or resolution of the shareholders/owners (02 copies)
- In the case where a shareholder is a legal entity, the company concerned must deposit the following documents:
  - A copy of the legal documents relating to the commercial registration of the original company (Articles of Incorporation and Certificate of Incorporation), and the resolution on share acquisition and appointment of a representative (for a new shareholder that is a legal entity), certified by a Notary Public of Cambodia, or by an Embassy, Consulate, or foreign Chamber of Commerce recognized by the Ministry of Commerce
  - A resolution on the transfer or sale of shares, certified by a Notary Public of Cambodia, or by an Embassy, Consulate, or foreign Chamber of Commerce recognized by the Ministry of Commerce, or through an online request to complete the procedures for share transfer or sale before the registration officer of the Ministry of Commerce (for transfer or sale of shares where the shareholder is a legal entity)
- The amended Articles of Incorporation of the company (if any amendment is made) (02 copies).

## **2. Dissolution and Removal from the Commercial Register**

For companies or enterprises that have fulfilled their tax obligations through a tax clearance audit conducted by the General Department of Taxation and have obtained a letter certifying the permanent closure of the company, the company or enterprise may proceed with the dissolution and removal of its name from the commercial register at the Ministry of Commerce from any location via the website: [www.businessregistration.moc.gov.kh](http://www.businessregistration.moc.gov.kh).

### **A. Documents for the request to issue a public notice of intention to liquidate or dissolve a company/enterprise:**

- Application form (01 copy)
- Collective resolution of the shareholders (01 copy)
- Tax status certificate of the company (01 copy)
- Annual income tax declaration (up to the date of permanent cessation of business) (01 copy)

### **B. Documents for registration of dissolution and removal from the commercial register:**

- Application form (01 copy)
- Collective resolution of the shareholders (01 copy)
- Tax status certificate of the company (01 copy)
- Report on liquidation and dissolution of the company (01 copy)
- Receipt of payment of additional tax (if there is a penalty as stated in point 4) (01 copy)
- Annual closing report (final year) (01 copy)
- Letter of appointment of the auditor (01 copy)
  - \* The auditor must be a natural person or legal entity licensed in accounting and/or auditing by the Accounting and Auditing Regulator of the Non-Banking Financial Services Authority.
- Identity card or passport of the auditor (01 copy).

**Note:** The business owner, shareholder, or director shall be responsible for ensuring and declaring that all information submitted for amendment, dissolution, and removal from the commercial register, including required documents uploaded through the information technology platform in electronic form and including digital signatures in compliance with applicable regulations (if any), is true, accurate, and not fraudulent.

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