

# ANNUAL COMPLIANCE OBLIGATIONS - LEGAL, TAX AND ACCOUNTING - BREAKFAST TALK

## Key highlights:

- ✔ Corporate and Labor Compliance Overview: A detailed guide covering essential annual filings and key labor obligations.
- ✔ Tax Compliance and Obligations Overview: A summary of critical tax obligations, deadlines, and annual tax compliance requirements.
- ✔ Accounting Compliance Overview: An outline of Annual Compliance and Reporting requirements, key obligations for enterprises and nonprofits, criteria for audited financial statements, and relevant fees.

## Meet the Speakers



**Ms. Michelle Cielo**  
Accounting Director,  
DFDL Cambodia



**Ms. Raksa Chan**  
Senior Consultant,  
DFDL Cambodia



**Ms. Vajiravann Chamnan**  
Tax Partner,  
DFDL Cambodia



**Tues, 26 November 2024**  
**8:00 AM - 10:45 AM**



**Raintree Cambodia**



**Members: Free**  
**Non-Members: \$15**

# SPEAKER



## **RAKSA CHAN**

Senior Consultant, Cambodia  
raksa.chan@dfdl.com



Raksa is a senior consultant in DFDL Phnom Penh. She works on various employment, labour, immigration, and employee privacy matters. Her previous experience included working on supporting the Arbitration Council and contributing to social compliance at Better Factories Cambodia under the ILO. Raksa has guided clients through workforce restructurings, represented them in industrial disputes, and has extensive sector experience spanning aviation, food and beverages, gaming, hospitality, garment, textiles, footwear, embassies, international NGOs, and government agencies.

She is a prolific contributor to publications like Freshfield Asia Employment Law, Thomson Reuters, ELA Employer Handbook, Ashurst Employment Handbook, and Bloomberg Labour Chapter. Raksa holds an LL.M. in Labour Law and Corporate Governance from the University of Bristol, an LL.M. in Public International Law from Transnational Law and Business University in Seoul, a LL.B. from the Royal University of Law and Economics in Cambodia, and a B.A. in International Relations from the University of Cambodia.

# AGENDA

**01**   
**Corporate Compliance**

**02**   
**Labour Compliance**





# Corporate Compliance



# GENERAL CORPORATE GOVERNANCE REQUIREMENTS UNDER LAW ON COMMERCIAL ENTERPRISES

- **Shareholder meeting:**

- Within one year of incorporation and thereafter at least once a year.

- **Board meeting:**

- At least once every three months.

- **Penalty?**

- No specific sanction.
- But, certain transactions of the company might not have been properly approved.

# GENERAL CORPORATE GOVERNANCE REQUIREMENTS UNDER LAW ON COMMERCIAL ENTERPRISES

- **Share Register**
- **Share Certificate**
- **Appointment of a company secretary:** the company secretary must be:
  - an individual person
  - have a permanent residence in Cambodia; and
  - is competent and qualified to perform this role.  
(TBC)

- **Penalty?**
  - No sanction



# ANNUAL FILING WITH THE MOC

- **Filing of Annual Declaration of Commercial Enterprises:**
  - Once per year, **within three months** from the anniversary of the enterprise's re-registration date.
  - Must provide the MOC with an email address having a level 2 national domain name.
  
- **Domain name:**
  - A validity of one year from the date of registration; and
  - are renewable by paying an annual fee.
  
- **Penalty:**
  - Late submission of ADCE: approx. USD 500 imposed by the MOC.
  - Failure to submit ADCE for 3 consecutive years: considered non-compliant and all registered documents in the commercial register, as issued by the MOC will be considered null and void.
  - Failure to have an approved email address with a level 2 national domain name could expose the company to potential monetary fine (the amount of such is subject to a new guideline to be issued by the MOC).



# Labour Compliance





# KEY ANNUAL LABOUR COMPLIANCE

## ▪ **Foreign employee quota**

- Application period: Sept -30 Nov
- 1 foreign employee for every 10 local employees
- Additional quota

## ▪ **Work permit**

- Renewal deadline: 31 March
- Foreign employees
- Foreign individual on patent tax certificate

## ▪ **Penalty?**

- Based on Joint Prakas 498 on the Penalty for Individuals Violating the Provisions of the Labour Law dated 31 July 2023, the penalty is increased

## ▪ **Quota:**

- **Previously:** appr. USD 630
- **Currently:** appr. USD 3,150

## ▪ **Work permit:**

- **Previously:** appr. USD 630
- **Currently:** appr. USD 3,150 per employee, capped at appro. USD 15,750.
- And/or terms of imprisonment from six days to one month

## ▪ **Penalty for self-employed person:**

- **Previously:** no sanction specifically for self-employed person
- **Currently:** appro. USD 12,600

# KEY ANNUAL LABOUR COMPLIANCE

## ▪ **Self-declared labour inspection:**

- By June and December
- Implementation date: from 2022 onwards
- 31 prioritized compliance matters among all matters in the self-declared checklist.

## ▪ **Penalty?**

- Monetary fine and/or imprisonment (of the current directors) for each non-compliance point depending on the specific areas.
- Failure to complete a self-declared labour inspection on a regular basis: fine in accordance with the regulation from the MLVT. (TBC)

## ▪ **Obligations for employers hiring large number of employees:**

- **employment of disabled person** (if there are 100+ employees): by 31 January
- **apprenticeship** (if there are 60+ employees): by 31 October
- **establishing an in-house infirmary or medical clinic** (if there are 50+ employees)
- **setting up a nursing room and a day-care center within or near the enterprise** (if there are 100+ employees)
- **HIV/AIDs Committee** (if there are 8 or more employees)

## ▪ **Penalty?**

- **Employment of disabled person:** if not paying the contribution fee, a maximum fine of up to appr. USD 250.
- **Apprenticeship:** failure to train the apprentices may result in a fine of up to appr. USD 840.
- **In-house infirmary or medical clinic:** appr. USD 5,040
- **Nursing room and day-care center:** appr. USD 420
- **HIV/AIDs committee:** advice/corrective letter from the MLVT.

# ON-GOING COMPLIANCE

- **Monthly contribution and report to the National Social Security Fund (“NSSF”):** payment by the 15th and report by the 20<sup>th</sup> of every following month to the NSSF.
  
- **UDC:**
  - **New seniority pay:** June and December each year.
  - **Back pay:** June and December each year.
  
- **Declaration of staff movement (in) and (out):** within 15 days of the date that the employee commences or exits work.
  
- **Local employee workbook:** stamp (in) or (out) on the workbook within seven days of the date that the employee commences or exits works.



# 2024 COMPLIANCE CALENDAR – COMPANY A INCORPORATED IN JANUARY 2024

January	February	March
<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>Report on employment of disabled persons to the MLVT and MOSAVYR (if there are 100+ employees) (by 31<sup>st</sup>).</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>Renewal of Foreign Employee Work Permits (by 31<sup>st</sup>).</li> <li>Board meeting (by 31<sup>st</sup>).</li> </ul>
April	May	June
<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>1st self-declared labour inspection/assessment of labour compliance via the MLVT online system (by 30<sup>th</sup>)</li> <li>Payment of seniority pay to employees under unfixed duration contracts (by 30<sup>th</sup>).</li> <li>Board meeting (by 30<sup>th</sup>).</li> </ul>
July	August	September
<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>Board meeting (by 30<sup>th</sup>).</li> </ul>
October	November	December
<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>Training of Apprentice (if there are 60+ employees) (by 31<sup>st</sup>).</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>Foreign Employee Quota for 2025 (by 30<sup>th</sup>).</li> </ul>	<ul style="list-style-type: none"> <li>Monthly contribution (by 15<sup>th</sup>) and report (by 20<sup>th</sup>) to the NSSF.</li> <li>2nd self-declared labour inspection/assessment of labour compliance via the MLVT online system (by 31<sup>st</sup>).</li> <li>Payment of seniority pay to employees under unfixed duration contracts (by 31<sup>st</sup>).</li> <li>Board meeting (by 31<sup>st</sup>).</li> <li>Shareholder meeting.</li> </ul>

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# SPEAKER



## **VAJIRAVANN CHAMNAN**

Tax Partner, Cambodia

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Vajiravann is the Tax Partner at DFDL Cambodia. With a decade of professional experience, she has acquired expertise in handling compliance matters, conducting tax audits, tax due diligence and providing tax advisory services to both local and international companies operating in Cambodia.

She holds a Bachelor of Accounting (Paññāsāstra University of Cambodia) and a Diploma of Cambodian Tax (CamEd Business School). Currently, she is pursuing the ACCA qualification at CamEd Business School.

# AGENDA

- 01 **General Overview of Taxation in Cambodia**
- 02 **Deadline and Tax Obligation for Enterprises**
- 03 **Annual Tax Compliance**
- 04 **Transfer Pricing Report**
- 05 **Penalties of Non-compliance**

# GENERAL OVERVIEW ON TAXATION IN CAMBODIA

1

## **Tax Regime in Cambodia:**

Self-assessment taxpayer

- Small taxpayers, Medium taxpayers, Large taxpayers

2

Under the self-assessment regime, the taxpayers are required to calculate and submit the tax declaration by themselves.

3

The taxpayer under the self-assessment regime is required to notify/update the company information within 15 working days to the GDT for the change of company's information.



# ANNUAL TAX COMPLIANCE

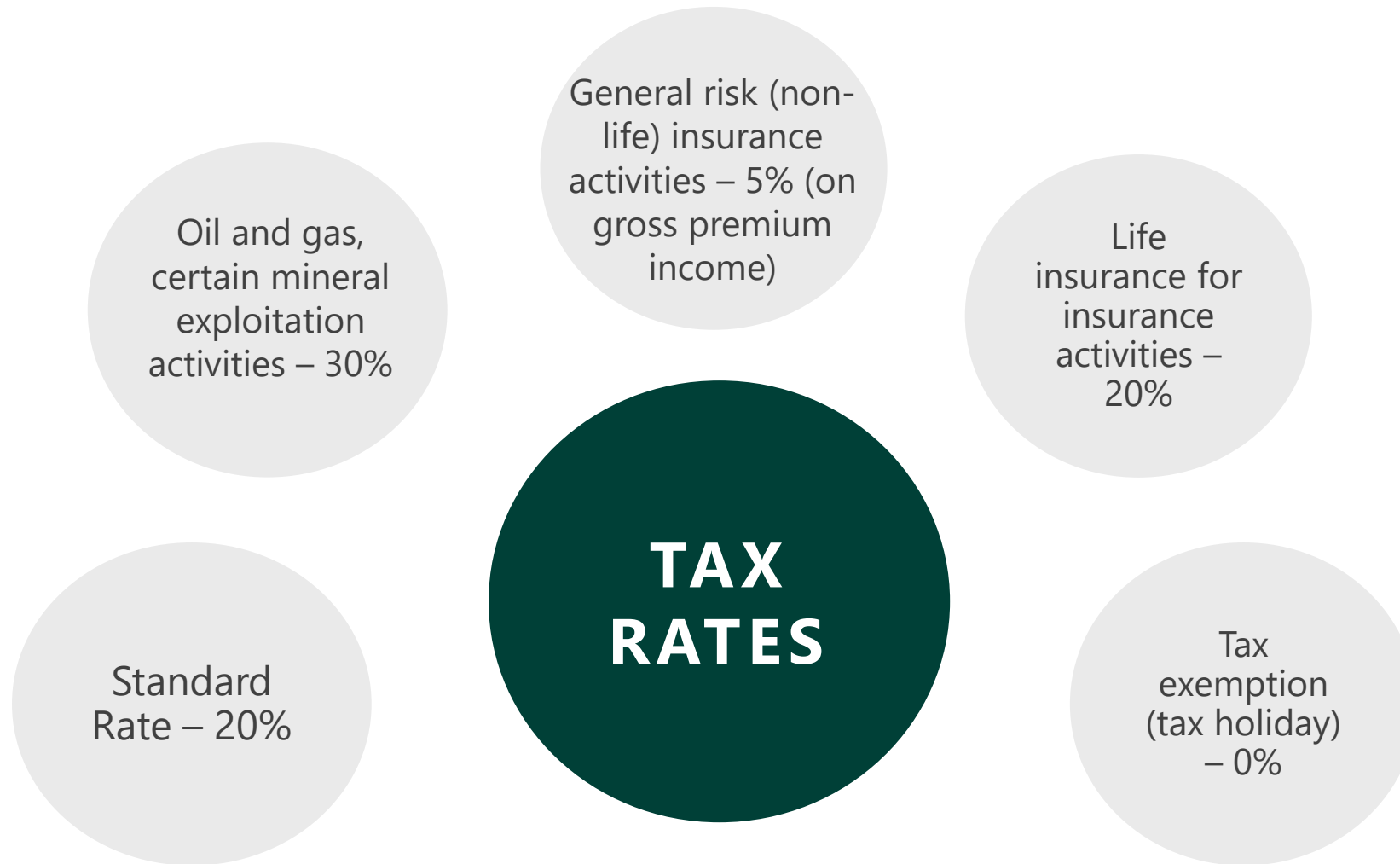
## Types of Annual Taxes

**Annual Tax on Income** – 31 March of the following year or 3 months after the year-end.

**Minimum Tax** – 31 March of the following year or 3 months after the year-end.

**Patent Tax** – 31 March of each year

# ANNUAL TAX ON INCOME



# MINIMUM TAX (“MT”)



## **Rate:**

- 1% of annual turnover inclusive all taxes except VAT

## **MT Payable:**

- Loss position
- $MT \text{ calculation} > TOI \text{ calculation}$

## **Exemption:**

- Enterprise maintains a proper accounting record-confirmation letter from the GDT
- For QIP, if they have external audit report



# NON-DEDUCTIBLE EXPENSES/ADJUSTED INCOMES

- Accounting depreciation
- Amusement, recreation and entertainment
- Increase in provision
- Donation, grant and subsidies
- Loss on disposal of fixed assets (as per accounting book)
- Extravagant expenses
- Non-business related expenses
- Losses on related parties transaction
- Fines and other penalties
- Expense related to previous period
- Other non-deductible tax expenses
- Salary unpaid within 180 days of next tax year
- Related-party expense unpaid within 180 days of next tax year
- Bad Debt w/off expenses
- Unrealized exchange losses
- Taxable income but not recorded in the accounting book (i.e. Supplies of goods and services free of charge, Unearned revenue incurred this year...)
- Etc,

# KEY ISSUES TO BE NOTED – TOI PREPARATION

- Retained earnings reconciliation
- Increase/decrease capital
- Change business activity
- Reconciliation of income/expenses per monthly and yearly
- Reconciliation of salary and fringe benefit
- Accrued expenses
- Deductibility of expenses
- AP balance or loan with related party or transaction with related party
- Fixed asset reconciliation
- Inventory reconciliation
- Tax credit supporting document
- Provision
- Free goods
- Interest expenses



# PRAKAS 578 TAX ON INCOME DATED 19 SEPTEMBER 2024

## Key Notes:

- Prakas 578 takes effect from 1 January 2025 - would apply from the financial year 2025 onwards
- Include detail discussion on the TOI computation for the enterprise that obtain the change of tax year-end
- Include a discussion on the tax on income for the foreign branch
- Clarify some terms / tax treatment

# PATENT TAX

Self-Assessment Tax Regime	2025 Patent Tax Fee Khmer Riel (KHR)	2025 Patent Tax Fee United States Dollars (USD)
Small Taxpayer	KHR 400,000	USD 100
Medium Taxpayer	KHR 1,200,000	USD 300
Large Taxpayer	KHR 3,000,000 or KHR 5,000,000*	USD 750 or USD 1,250

*\*If the annual turnover of the Large Taxpayer exceeds KHR 10,000 million (USD 2.5 million) then the Patent Tax payable will be USD 1,250. If the annual turnover of the Large Taxpayer is less than KHR 10,000 million (USD 2.5 million) the Patent Tax payable will be USD 750.*

# LOCAL TRANSFER PRICING REPORT

## Key Notes:

- Completion of a transfer pricing declaration which is annexed to the annual TOI return and submitted to the GDT
- The completion of which is acknowledged in the TOI return
- Required to prepare on yearly basis to support the transaction with related party
- Penalties may apply for non-compliance with the requirements.



# TRANSFER PRICING REGULATION UPDATE – PRAKAS 574

## KEY NOTES:

Prakas 574 takes effect from 1 January 2025 and as such, the new TPD thresholds would apply from the financial year 2025 onwards.

Key new definitions include primary and secondary adjustment, control and median.

The new TPD threshold requirements are based on the annual turnover and asset value of a taxpayer in addition to the total value of related party transactions (RPTs), excluding loans.

The current exemptions for TPD with respect to related party loans remain and are extended to include a grace period for newly incorporated enterprises (3 years), loans of less than USD 750k, and loans between a sole proprietorship and its owner, spouse and/or dependent children.

TPD for the preceding tax year, may be recycled for the current tax year provided there have been no significant changes in the RPT's and comparability factors that would affect the TP methodology used, with the exception for current year financial indicators for the comparables.

Prakas 574 includes Permanent Establishments within the definition and expands further on the attribution of Profits to a Permanent Establishment (PE).

DFDL Tax Alert on TP Prk 574:

<https://www.dfdl.com/insights/legal-and-tax-updates/cambodia-new-transfer-pricing-prakas-explained/>

# OBSTRUCTING THE IMPLEMENTATION OF TAX PROVISION

## Article 225 of LOT:

### Obstructing the implementation of the tax provision:

- Failure to register with the tax administration
- Failure to notify the changes of information with the tax administration
- Failure to submit the tax declaration
- Failure to use the recording system determined by the tax administration
- Failure to issue the invoices
- Failure to provide information or submit reports on request
- Failure to allow the tax administration access to the accounting record and other document
- Failure to maintain proper accounting record and other document
- Attempts to obstruct the assessment or the collection of taxes
- Making or providing fraudulent records, document, reports or other information
- Conceals or deliberately destroys book of accounts, records, documents and collect tax
- Issue fraudulent invoices
- Failure to allow the tax administration to enter the business to determine and collect taxes

# PENALTIES OF NON-COMPLIANCE

Including additional taxes, penalties from 10%, 25% or 40% and interest 1.5% per month applied on the underpaid tax amount.

Suspension or revocation of license

A fine for obstructing the implementation of the tax provision from KHR 5 million to KHR 10 million.

Temporary closure of business

If the person still repeat the obstructing as per above, the person be subject to criminal violations.

If the person commit tax evasion will be punished for imprisonment from 1 to 5 years and fines from KHR 100 million to KHR 200 million.



# OTHER KEY UPDATE

- Prakas 575 dated 19 September 2024 on Tax on Salary
- Prakas 573 dated 19 September 2024 on the Unused Land Tax
- Prakas 576 dated 19 September 2024 Tax on Immovable Property
- Prakas 577 dated 10 September 2024 on Stamp Tax.
- Prakas 625 dated 10 October 2024 on the tax incentives for the voluntary tax amendment
- Prakas 626 dated 10 October 2024 on Tax incentive for the Tourism Sector in Siem Reap
- Instruction 025 dated 10 October 2024 on the obligation to pay taxes on the supply of goods with additional goods or rewards provided by Domestic Goods Supply Enterprises.

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# SPEAKER



## **MICHELLE CIELO**

Accounting Director, Cambodia  
michelle.cielo@dfdl.com



Michelle is a Certified Public Accountant (CPA) with 8 years of experience, half of which was spent working in Cambodian firms, offering a comprehensive range of financial management and accounting expertise. She has a proven track record of leading accounting teams in Cambodia and for delivering accurate and timely financial reports, analysis, and accounting advisory.

She holds a Bachelor of Science Degree in Accountancy , a Diploma of Cambodian Tax and Cambodian Business Law (CamEd Business School). Currently she is pursuing Masters in Finance and Accounting and ACCA Qualification at CamEd Business School.

# AGENDA

01

Introduction about Accounting and Auditing Regulator (ACAR)

02

Main obligations for Enterprises and Not for Profit Enterprises

03

Criteria for Audited Financial Statement

04

Important Deadlines

05

Public Service Fee

06

Penalties for Violation of the Law on Accounting and Auditing

# ACCOUNTING AND AUDITING REGULATOR (ACAR)

Established as of January 2021 by the Law on Organizing and Functioning of Non-Banking Regulators and replaces the previous regulator known as the National Accounting Council (NAC). Under the direction of the MEF, its responsibilities include:



Setting accounting and auditing standards



Issuing and withdrawing professional licenses to offer accounting and auditing services in Cambodia



Establishing mechanisms to investigate violations (investigation and discipline (I&D))



Supervising the activities of the professional body of accounting and auditing



Setting ethical requirements for professional accountants





# MAIN OBLIGATION FOR COMPANIES

No.	License/Approval/Certificates/Permit/Compliance Obligations	Detailed Requirements	Prescribed Timeline & Public Official Fees	Validity/Renewal	Penalties
1	Registration of company with ACAR (One Off)	Newly incorporated entities are required to first register with the ACAR online system.	The deadline is within 6 months for newly incorporated.	Once only	No penalty
2	Preparation of Financial Statements based on ACAR template for Non-Audited Enterprise	Enterprises that are not required to have their financial statements externally audited are required to submit their financial statements through ACAR's e-filing system.	The deadline is no later than 3 months and 20 days after the close of the accounting period which for most entities financial year of December will be by 20 April.  The public fee is KHR 200,000 (approximately USD 50.00)	Annually	Under Sub-decree no. 79 on Provisional fines for the violation of the Law on Accounting and Auditing, enterprises who failed or late to submit will render affected enterprises categorized as 'Medium' or 'Large' taxpayers liable to fines from KHR 1.5 million – 2 million (approx. USD375 – 500).

# MAIN OBLIGATION FOR COMPANIES

No.	License/Approval/Certificates/Permit/Compliance Obligations	Detailed Requirements	Prescribed Timeline & Public Official Fees	Validity/Renewal	Penalties
3	Submit Audited Financial Statements in the ACAR E-Filing system	Enterprises that are required to have their financial statements externally audited are required to submit their financial statements through ACAR's e-filing system.	<p>The filing deadline for the ACAR E-filing system is no later than 6 months 20 days after the close of the accounting period which for most entities financial year of December will be by 20 July.</p> <p>The public fee is KHR 300,000 (approximately USD 75.00)</p>	Annually	Please refer to sub-decree no. 79 as above.



# MAIN OBLIGATION FOR COMPANIES

In addition to Notification 038 outlined the core obligations that enterprises and organizations must follow to avoid receiving interim penalties for violating the Law on Accounting and Auditing. These include:



1. Maintaining accurate accounting records.



2. Preparing financial statements in accordance with the applicable accounting standards within three (3) months from the close of the financial year (Accounting Standards refer to the **Cambodia International Financial Reporting Standards (CIFRS)** or the **Cambodia International Financial Reporting Standards for Small and Medium Sized Entities (CIFRS for SMEs)** or **Cambodian Financial Reporting Standards for Not-For-Profit Entities (CFRS for NFPEs)**).



3. For those enterprises that require external audit these must be completed no later than 6 months from the date of the financial year-end.

# MAIN OBLIGATION FOR COMPANIES

In addition to Notification 038 outlined the core obligations that enterprises and organizations must follow to avoid receiving interim penalties for violating the Law on Accounting and Auditing. These include:



4. All enterprises and organizations must have a Certificate of Financial Reporting Identification Number for Enterprise (FIN) to submit their annual financial statements to ACAR using the online system (e-filing system). Enterprises or organizations that do not have a Financial Reporting Identification Number (FIN Number) from ACAR yet, must request one online (<https://efiling.acar.gov.kh/auth/login>) by following the procedures and instructions for using the online system.



5. Enterprises or organizations can assign a representative to perform accounting and auditing duties with ACAR officers. The representative can be an employee of the enterprise or the organizations, or an accounting firm or an audit firm that has a valid and current license from ACAR.



6. Enterprises or organizations must choose one of the accounting firms or audit firms that have a professional accounting and auditing license that is still valid from ACAR.

# CRITERIA FOR AUDITED FINANCIAL STATEMENT

## Criteria for companies subject to independent audit based on Prakas No. 563 MEF

If the enterprise falls under point one to four below it must submit its annual financial statements for independent audit with ACAR:

1. Public enterprise;
2. Public accountable entities;
3. Qualified Investment Projects ("QIPs"); and

Businesses with two out of three of the following criteria must have audited financial statements:

Criteria	NO 563 (10 July 2020)
<b>Annual Turnover</b>	Above KHR 4 billion (approximately USD 1 million)
<b>Total Assets</b>	Above KHR 3 billion (approximately USD 750,000) at the date of the accounting period close.
<b># of Employees</b>	More than 100 referring to the average number for the year.

Criteria for Non-Profit Enterprises	NO 563 (10 July 2020)
<b>Annual Expense</b>	Above KHR 2 billion (approximately USD 500,000 )
<b># of Employees</b>	More than 20 referring to the average number for the year.

# CRITERIA FOR AUDITED FINANCIAL STATEMENT

No. 563 MEF.BrK Enterprises that are required to comply with Article 5, which have already undergone independent audit, shall continue to submit their financial statements for each accounting period for independent audit for at least 3 (three) consecutive years thereafter, even if they do not meet the criteria stated.

Only members of the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) that have obtained license issued by the Accounting and Auditing Regulator (ACAR) are allowed to provide accounting and auditing services in Cambodia.

# IMPORTANT DEADLINES

## Non-audited enterprise and Non-Profit Entity

Financial statements must be submitted to ACAR **no later than 3 months and 20 days** from the date of the accounting year end.

## Audited Enterprise and Non-Profit Entity

The Financial Statements of the Independent Auditor prepared for the enterprise shall be submitted to ACAR no later than **6 months and 20 days** from the date of the accounting year end.



# PUBLIC SERVICE FEE

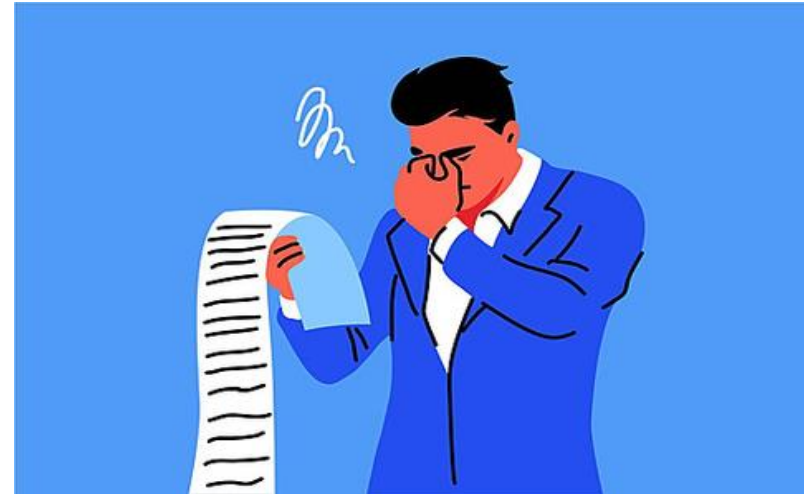
No.	Description	Service Fee	Service Time (Working Days)	Validity
1	Letter of Approval for Change of Accounting Period	1,000,000 Riels	30 Days	Until new Approval
2.	Letter of Approval for Derogation from Submitting Financial Statements for Independent Audit	1,000,000 Riels	30 Days	One-time only
3.	Letter of Request for Extension of Independent Audit Completion	200,000 Riels	15 Days	One-time only
4.	Service to Receive and Retain Financial Statements			
	4.1. Companies Required to Submit Financial Statements for Independent Audit	300,000 Riels	30 Days	1 Year
	4.2. Companies Not Required to Submit Financial Statements for Independent Audit	200,000 Riels	30 Days	1 Year
	4.3. Not-for-Profit Entities Required to Submit Financial Statements for Independent Audit	100,000 Riels	30 Days	1 Year
	4.4. Not-for-Profit Entities Not Required to Submit Financial Statements for Independent Audit	60,000 Riels	30 Days	1 Year
5.	Letter of Request to Confirm Enterprise Information Update	200,000 Riels	30 Days	1 time



# PENALTIES FOR NOT COMPLY WITH ACAR

Under Sub-Decree No.79 ANKr.BK, ACAR can draw on several offenses to which it can apply penalties ranging from **KHR 800,000 to KHR20,000,000**. These initial penalties can be doubled or tripled if not paid on time.

**PENALTY**



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