

# Technical update

February 2026

## Ministry of Commerce

*Announcement No. 0051 dated 8 January 2026 on Waiver of Penalty for Companies Failing with ADCE Filing, Limiting the Penalty to the Last One Year “Announcement”*

The Ministry of Commerce (“MoC”) has announced a penalty waiver policy under which companies that failed to file their Annual Declaration of Commercial Enterprises (“ADCE”) are required to pay only the penalty for the most recent year. Previously, late filing of the ADCE was subject to a penalty of KHR 2,000,000 (approximately USD 500) per year of non compliance.

To qualify for this penalty waiver policy, companies must meet the following conditions:

- 1. Pay the penalty for the most recent year** within **60 working days** from the announcement date (i.e., by 8 January 2026).
- 2. Participate in the shareholder background-check process** to support compliance with anti-money laundering requirements.

Companies that fail to comply with the above conditions or do not meet the deadline will be classified as an **Inactive Company**. This status may adversely affect their business registration standing and legal rights under applicable laws and regulations.

This announcement reflects the Royal Government’s broader efforts to strengthen the business environment by promoting greater compliance with commercial laws and business registration requirements. It also seeks to enhance administrative efficiency within the MoC by streamlining processes and improving the effectiveness of the business registration system.

### Our Comments:

The MoC’s new penalty-waiver initiative represents a practical and business-friendly approach to addressing longstanding ADCE compliance gaps. By limiting penalties to the most recent year and linking the relief to Anti Money Laundering shareholder background checks, the policy both encourages timely rectification and strengthens regulatory transparency.

This measure should help many companies regularize their status at a manageable cost, while also improving the accuracy of Cambodia’s commercial registry. However, businesses must act promptly, as failure to meet the deadline or compliance requirements may result in an Inactive Company status, which could significantly hinder future operations and legal rights.

As a trusted professional firm, KPMG Cambodia is pleased to discuss how these updates may impact your business. For more information or any related inquiries, please feel free to contact us.

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