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Company formation in Cambodia

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Flag



Coat of arms

Common form	Private limited company [1]
Registry	Ministry of Commerce (online business registration) [1]
Minimum capital	Nominal [1]
Directors	1 director [1]
Local director	Not required; foreign ownership of land is restricted [1]
Corporate tax	20% [2]
VAT / sales tax	10% [2]
Typical timeline	Usually 2–4 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Cambodian riel (KHR); the US dollar is widely used

In short: To set up a company in Cambodia, most founders form a private limited company, registered with the Ministry of Commerce (online business registration). [1] Minimum capital: nominal. Corporate tax: 20%. Registration: usually 2–4 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 02 April 2026); company-law details summarise official guidance and can change. Confirm requirements with the Ministry of Commerce (online business registration) before filing.

Companies in **Cambodia** are registered through the **Ministry of Commerce**'s online business registration system, which also connects to tax registration. Most activities allow 100% foreign ownership, but foreigners cannot own land.

Business structures

Most founders in Cambodia form a private limited company, registered with the Ministry of Commerce (online business registration). [1] **Other forms are listed below.**

- **Private limited company** – the usual company form for private businesses

Requirements

Minimum share capital in Cambodia (2026): nominal. Directors required: 1 director. Local resident director: not required; foreign ownership of land is restricted. [1]

- A company name that is available, checked with the registry.
- Share capital: nominal.
- Directors: 1 director.
- Local residency: not required; foreign ownership of land is restricted.
- A registered office address in Cambodia.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Cambodia (2026): usually 2–4 weeks. [1] **The usual steps are:**

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Ministry of Commerce (online business registration).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the General Department of Taxation (GDT).

Taxation

The corporate tax rate in Cambodia in 2026 is 20%. [2] Standard VAT or sales tax: 10%. [2]

Tax	Rate and notes
Corporate income tax	20%
VAT / indirect tax	10%
Withholding tax on dividends to non-resident companies	14%

Ongoing compliance

Annual compliance in Cambodia: Companies file annual financial statements and tax returns with the General Department of Taxation (GDT), and keep their details up to date with the Ministry of Commerce. [1]

Double tax treaties

Cambodia has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
14%	14%	14%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Cambodia lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Cambodia?

Typical registration time in Cambodia: usually 2–4 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Cambodia?

Minimum share capital in Cambodia: nominal (as of November 2026).

What is the corporate tax rate in Cambodia in 2026?

The corporate tax rate in Cambodia in 2026 is 20%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Cambodia?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Cambodia: not required; foreign ownership of land is restricted.

What withholding tax applies to dividends paid from Cambodia?

Cambodia withholds 14% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Ministry of Commerce (online business registration)
- General Department of Taxation (GDT)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Ministry of Commerce (online business registration) . Government of Cambodia. Accessed November 2026.
2. Official General Department of Taxation (GDT) . Government of Cambodia. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/cambodia/
Version: last updated 25 November 2026. Check the online version for later changes.

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