

Annex 2

Article 7 Tax registration for Medium and Large Taxpayers

B. Sole proprietorships and legal entities

The chairperson of the board of directors or company owner or representative shall be required to be directly present at the tax administration to have their photo taken and fingers scanned.

The chairperson of the board of directors, director, owner or shareholder, manager or representative shall be required to complete their information in the form determined by the tax administration enclosed with the original or duplicate copies certified by the following competent institutions:

- **Registration documents from ministries or institutions:**
 - Authorization or registration certificates issued by relevant ministries–institutions and/or;
 - Registration certificate for branch opening issued by the relevant ministries–institutions (for branch registration) and/or;
 - Articles of Association for legal entity and/or;
 - Bank account information of the company such as bank confirmation, bank statement, or passbook issued by the bank;
- **Identification documents of a chairperson of the board of directors, director, owner or shareholder, manager, representative and branch manager:**
 - Valid identification card or passport;
 - Two current 35mm x 45mm photos taken within the previous three months, with a white background and the name of the photo's subject and the authorized signature of the chairperson of the board of directors given on the back of each photo.
- **Documents showing the location of the head office, principal business, branch and warehouse of the company:**
 - Location ownership certificate or business location lease agreement;
 - Payment receipt for tax on property or property information.
- **Other documents:**
 - Registration certificate issued by the Cambodian Investment Board or the Special Economic Zone Committee of the Council for the Development of Cambodia, Sub-Committee for Provincial–Municipal Investment (for qualified investment project);
 - License issued by the competent ministries–institutions (if any).