Kingdom of Cambodia
Nation Religion King

Accounting and Auditing Regulator

No. 001 ACAR.SNN

Phnom Penh, 27 January 2022

Instruction
on
Submission of Notification Letter for the Use of English Language in Computerized Accounting System and/or Other Related Computer Systems to the Accounting and Auditing Regulator

The Accounting and Auditing Regulator of the **Non-Bank Financial Services Authority** has the honor to inform all enterprise owners that, in order to implement Circular No. 009 MEF dated September 1, 2021 on "The Use of Language and Currency in Accounting Records and Financial Statements" of the Ministry of Economy and Finance, the **Accounting and Auditing Regulator** hereby provides the following instructions:

1. Enterprises that have already officially registered must notify the Accounting and Auditing Regulator about the use of English language in the computerized accounting system and/or other related computer systems from the date of issuance of this Instruction until March 31, 2022 at the latest. For newly established enterprises, they must notify the Accounting and Auditing Regulator about the use of English language in the computerized accounting system and/or other related computer systems no later than 60 (sixty) days from the date the enterprise has officially registered with the General Department of Taxation.
2. Enterprises must use the online system (E-Filing System) of the Accounting and Auditing Regulator to submit the notification letter for the use of English language in the computerized accounting system and/or other related computer systems according to the letter template provided in the system.
3. Enterprises must follow the step-by-step instructions below to submit the notification letter to the Accounting and Auditing Regulator:

   Step 1: Enterprises must create an account on the E-Filing system of the Accounting and Auditing Regulator in order to use this notification function (if your enterprise already has an account to use the E-Filing system of the Accounting and Auditing Regulator, please use the existing account).

   Step 2: Enterprises must first fill in the general information (for enterprises that have just created a new account on the E-Filing system) and save it.

Step 3: Please click on the "Notification on Language Use" function available on the E-Filing system of the Accounting and Auditing Regulator, then fill in additional information and download the notification letter template to provide information on the use of language by specifying the system name, company name and country of production, and the language used in the computerized accounting system according to the letter template of the Accounting and Auditing Regulator, then submit the letter back via the E-Filing system.

Enterprises must properly keep the original notification letter at their business location for future compliance inspection by the Accounting and Auditing Regulator.

Any enterprise that uses English language in the computerized accounting system and/or other related computer systems without submitting the notification letter to the Accounting and Auditing Regulator within the above-specified timeframe will be subject to penalties as stated in Sub-Decree No. 79 ANKr.BK dated June 1, 2020 on Provisional Fines for Violations of the Law on Accounting and Auditing.

In this regard, all enterprise owners are kindly requested to be informed and effectively implement this Instruction.

Director General

Bou Tharin

To receive updated information about the accounting and auditing sector and profession, please join the Telegram Channel of the Accounting and Auditing Regulator.

