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Highlight

- DG gives confidence to Japanese investment
- Leadership must be seen as “champions of the change” and must act as “prime movers” -Tan Suri
- Communication seminar started to change attitude of officers

Project gets extended to July 2015

Project Signing Ceremony
June, 2014

Exceptional project extension must meet target!

Director General (DG) and Chief representative of JICA Cambodia office agreed to extend the current project phase for 10 months through to end of July 2015. The signing ceremony took place at GDT in June. Project taskforce members need to complete all planned activities including institutionalizing best practice. Officers need to be open

to new working practices.



H.E. Kong Vibol, Director General, and Mr. Izaki, Chief representative of JICA Cambodia Office, signed Record of Discussion

DG urges taskforce to redouble effort

3rd JCC
2 September, 2014

Stakeholders renew pledge to complete Project on time!

Non fillers are increasing despite GDT’s efforts to increase self-assessment taxpayers. Early detection and prompt action is necessary to stem rise. Here, GDT is introducing simplified accounting format to encourage taxpayers to record.

Other activities include compiling Cambodian Audit Case book which is expected to be finished by the end of Oct. FAQs will be finalized ASAP.

Indicator	2011	2012	2013
% of taxpayers filing	57.3%	55.7%	51.8%
% of R/R taxpayers	28.6%	30.6%	33.5%



Discussion at JCC in Room# 611

Transparency, key to investment

DG visits Japan to promote investment in Cambodia
2-4 April, 2014

Tax practitioners and business owners gather in Tokyo and Nagoya

Former commissioner of National Tax Agency (NTA), Mr Otake, invited DG to talk about transparency of tax administration to promote Japanese investment in Tokyo and Nagoya. The delegation also met with the

Vice-President of JICA, Commissioner of NTA, Mr. KOMURA, Vice-Chairman of the ruling party and managing director of the Mainichi News.



CPTA welcomes DG

Rock you! Role model of Leadership

Tax Administration Reform
Malaysian CEO in Cambodia
5 June, 2014

“Understanding Changing World” and “Changing Mind-set”→Think Globally & Wisely, then Act Locally



DG with Malaysian CEO

Tan Sri Dr. Mohd Shukor Mahfar, CEO of Inland Revenue Board of Malaysia, shared his leadership style which focuses on “Human Transformation”, where he is acting as “motivator”.

People in leadership must be seen by their subordinates as “champions of the change” and must act as “prime movers”

-Tan Sri Dr. Mohd Shukor Mahfar

Promote EOI for Modernization & Automation

Consultation Workshop
M&A Roadmap Development
1 July, 2014

Participants affirm promoting information sharing among related ministries, including NBC is common agenda

Director General and Deputy Director General of General Department of Cadastre & Geography (MLMUPC), Deputy Director Gen-

eral of General Department of Identification (MOI), senior officers from MOC, MEF, GDCE, MPWT and NBC attended a workshop conducted at InterContinental Hotel. Guests from other ministries applauded the progress of R/M and emphasized the importance of cooperation for Exchange of Information (EOI).



Workshop held at InterContinental

Internalize Feedback and take Action

Action Plan to improve
Taxpayer Satisfaction
July 2014

**Non-standardized process,
poor taxpayer education, and
unfriendly tax officers make
taxpayers unhappy**

Following up from the taxpayer satisfaction survey in 2013, the Project action plan to tackle shortcomings

and improve GDT’s service highlights;

- ◆ Improve tax payment experience
- ◆ Shorten waiting times
- ◆ Better taxpayer education
- ◆ Friendlier tax officers
- ◆ Improve HR management

Details can be found in the report.



Are you willing to Change?

Improving Business Process of GDT
Dispatch Experts from Japan
Jun.& Aug. 2014

**Short-term experts from Japan
give know-how on streamlin-
ing business process to im-
prove taxpayer satisfaction**

3 NTA officers and 1 former officer came to reinforce the project activities. They observed office work, joined discussions with officers to improve taxpayer satisfaction, and

shared thoughts on how to improve return processing. Proposed workflow was submitted to DG in August.



Well organized office, Khan Tuol Kork Tax Branch

Develop better
attitude and verbal
manner of officers
by training

–Action Plan #7

Better engagement expected

Seminar: Communication Skill
Sep.2014 - Mar.2015

**Officers need to embody im-
age of “Service Provider”**

As a part of action plan to improve taxpayers’ satisfaction, the Project is conducting on-going “Communication Seminar” at NTS. A series of 5 seminars will be provided to 145 officers in Phnom Penh, and a one time seminar in Khan offices, and to management

group. The project will subsequently conduct the 2nd taxpayer satisfaction survey to evaluate any improvement in officers’ courtesies.



Group discussion

Conflict is good for Projects!

Workshop: Project Management 2
7 April, 2014

If there is no conflict, there is not much innovation and dynamics, stifling organizational change

All directors from GDT and tax branches attended a workshop provided by AIT Country CEO, Ralf Hundertmark. Actual GDT cases and know-how on managing conflicts

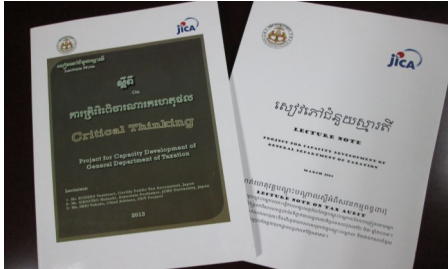
were covered.



63 senior officers attended the workshop

Sharing knowledge and Know-how

Distributing Lecture Notes
Critical Thinking & Tax Audit
March 2014



Lecture Note distributed

Project shares compiled lecture notes with officers

The project compiled Critical Thinking and Tax Audit lecture notes and distributed to reach out to all officers. The sessions were highly appreciated and these accompanying materials are targeted for use by NTS.

When facing a conflict situation, **ALWAYS** address **emotional** issues **first**, then values, then interest

- Project Management

Finalizing Roadmap

Steering Committee & Team Work
Feb. - Aug. 2014

Framework can be delegated externally, but actual work must be done by key players in GDT

The project outsourced the Roadmap framework paper to E&Y with the final roadmap draft submitted to GDT in September.



Discussions at GDT

Two officers to pursue Masters in Tax

Master Course Program in Japan
2015 Intake

Eligible officers are encouraged to prepare and apply

Two officers from GDT were successfully admitted to the Masters Program in Japan this year. As a part of the program, NTA provides “Practicum” tax course with tax officers from around the world participating. Students will present a research paper on tax issues. Year

2014 successful applicants are;

1. **Mr. Chea Chantra**, Auditor, Enterprise Audit Department, GDT

(National Graduate School of Public Policy: GRIPS)

2. **Mr. Rin Naro**, Auditor, Khan Por Senchey Tax Branch

(Yokohama National University: YNU)

University	Application by	Eligibility	
		Wok in tax	English
Keio	Oct. 30, 2014	3 years	IELTS: 6.0
GRIPS	Feb. 13, 2015	3 years	IELTS: 6.0
YNU	Feb. 27, 2015	4 years	Certificate
Hitotsubashi	May, 2015	A few years	TBC

Suitable officers need apply...

Up coming Events
Oct. 2014– Mar. 2015

Various experience sharing and discussions await.

Some provincial branches will host taxpayer seminars by end of 2014.

GDT will send some lecturers.

Event	Schedule	Contents
Officials from India & Kenya	27-31 Oct. 2014	VAT Cross-check & Tax Audit
Training in Japan	26-30 Jan. 2015	Taxpayer Service: Make PR material
Communication seminar	Feb.-Mar. 2015	At each Khan Tax Branch & Management
Discussion on Tax law	9-13 Feb. 2015	Discussion with Law Professor
Seminar to promote Tax	13 Feb. 2015	Public Seminar by Law Professor
Terminal Evaluation	Mar. 2015	Final evaluation of the Project
Taxpayer satisfaction survey	Mar. 2015	2nd survey at GDT and branches
Training in Japan	Apr. 2015	Tax Audit

Eligible officers should take this opportunity to broaden their knowledge

-Masters Program in Japan

Learning with International Colleagues

JICA provides group trainings for tax officers from 20 countries. Participants share knowledge on each countries’ tax system and administration as well as observing Japan’s practice. This year’s participants are;

ISTAX General: 1 Sep.-25 Oct.

Mr. Kim Sovannara, Auditor, Khan Chamkarmon Tax Branch

ISTAX Senior: 10 Nov.-4 Dec.

Mr. Srun Angkaren, Deputy Director, Large Taxpayer Dep.

<http://www.nta.go.jp/ntc/english/inter/index.htm>



JICA HP

<http://www.jica.go.jp/english/index.html>

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F o r G D T a n d f o r t h e P e o p l e o f C a m b o d i a

JICA Project team will issue this newsletter to inform you our activities and progress. As we are all in the same boat, your participation is strongly encouraged. The Project commits to be responsive for your comment and requests. So, please let us know what you think.