

JICA GDT Project News

July, 2015

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Project closes in on finishing line!

Project terminal evaluation took place in March 2015 with a Medium-High rating and on course to achieve goals.



H.E. Kong Vibol, Director General, and Mr. Tomizawa, Mission Leader of the evaluation team, signed Meeting Minutes

Continued GDT coordination and engagement critical to overall success.

Results summary,

	Criteria	Result
1	Relevance	High
2	Effectiveness	Moderately high
3	Efficiency	Medium
4	Impact	High
5	Sustainability	Medium-High

MEF Minister supports on-going project

Report to the Minister
March, 2015

Minister, H.E. Aun Porn Moniroth, stressed important role of taxes and correspondingly improving taxpayer service.

Chef representative of JICA Cambodia office and the Project reported JICA's engagement to MEF. Further cooperation was requested by the Minister.



Presenting Tax Poster to the Minister

JICA's involvement with GDT

1994- Started to join training in Japan

2003-2006
Project 1st phase
HR Development, DTA, Audit

2006-2010
Project 2nd phase
Establish NTS, Accounting

2011-2015
Project 3rd phase-dispatch of
1st residential advisor
Audit, Taxpayer service, Roadmap for M&A

2015-
Taxpayer Service

Highlight

- Deterioration in taxpayer satisfaction requires serious remedial action.
- TOP FAQ prepared for tax consultation
- Cambodian audit case book sharing to improve auditor skills
- Next Project phase starts in August with new team!

Mindset key to improving taxpayer satisfaction

2nd Taxpayer Satisfaction Survey
March 2015

Follow up survey result shows slight deterioration in taxpayer satisfaction in all branches.

Wake-up call for GDT to carry out 2014 “Action Plan” to improve taxpayer satisfaction. While some progress has been made more needs to be done!



Taxpayer responding to the survey at Tuol Kork

Report available on-request!

Understanding tax law, basis and application

Developing FAQ on TOP
June, 2015



Clarifying interpretation issue

100 Frequently Asked Questions on Tax on Profit compiled for unified provision of tax consultation.

Opening tax consultation facility urgent to improve taxpayer service. Offices to designate officers to respond to taxpayers utilizing FAQs.

“I’m satisfied with paying tax,” some more positive feedback to GDT

-Taxpayer satisfaction survey

Awareness Raising: How taxes are spent?

Japan Training for Taxpayer Service
Producing Tax education Poster
26-30 Jan, 2015

Poster urges fair tax payment for necessary expenditure of Cambodia.

Delegation led by Mr. Kong Sok Heng, Deputy Director of DTSTA visited Japan for training to improve Self-assessment system (Taxpayer Service). Team designed poster on

tax education and distributed to all tax branches and local government offices.



At a local authority office



Taskforce meeting to finalize poster

Transparency and compliance go hand-in-hand

Discussion on interpretation of Tax Law and Public Seminar
February, 2015

More transparent interpretation of Law increases taxpayers compliance.

Professor Komamiya from Niigata University of Japan visited Phnom Penh to discuss pending issues on TOP interpretation. A public semi-

nar to promote tax payment and tax law transparency was also held.



Discussion with officers



Opening of the public seminar

One step forward on taxpayer education

Taxpayer seminar on TOP for Khan Tax Branches
December, 2014



Presentation and Q&A sessions

Responding to taxpayers' request, selected taxpayers were invited to learn TOP.

1,267 participants attended taxpayer seminar at Khan Tax Branches held at NTS. Lecturers from each branch presented basics of Tax on Profit and how to file annual tax returns. Presentation and answer session was well received. DTSTA encourages each branch to plan annual seminars.

“Taxes are what we pay for civilized society,”
- Oliver W Holmes
—quoted by Prof. Komamiya

Courtesy through effective communication

Seminar: Communication Skill
Sep.2014 - Mar.2015

Need for senior officers to change attitude and better business processes, say participants.

Addressing the finding on poor officer communication skills, officers from taxpayer service, return processing, audit, and collection as well as newly hired officers and senior officers underwent training. The

seminar was also held at all Khan Branches to improve internal and external communication.



Completing the session at NTS



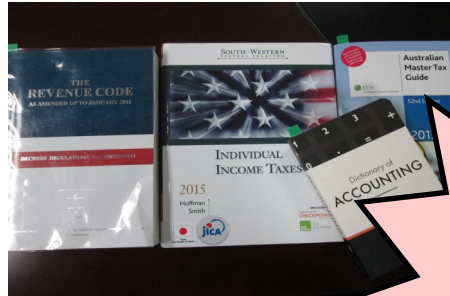
Certificate was presented to branches

Helping tax officers to help themselves

Establishing a resource library
2015

Tax Books stored at the Project office for officers to borrow. Also available are lecture notes on Project Management, Critical Thinking, and Tax Audit.

Each year, the Project has purchased books on tax and accounting for officers to utilize. Various countries' tax guides on law amendments and



Various countries' tax guides

interpretation of regulations.

Resources readily available at project office

Finally, A Cambodian Audit Case Book!

Compiling Audit Case Book
Real case of Cambodia
June, 2015



Presentation and discussion of Audit Case

Perennially requested, the Cambodia centric case study book is now available to help auditors in the field.

Full understanding of end-to-end transactions of taxpayers is crucial for tax audit. Going forward, case format should be enhanced and knowledge sharing practices embedded should to expand capacity of tax auditors.

Tax audit depends on information collection and systematic analysis

- India and Kenya

Learning from Indian and Kenyan peers

Sharing experiences on tackling non-compliant taxpayers
October, 2014

Intelligence Unit must be established to identify high risk taxpayers.

Dr. Mangesh Gondavale, Deputy Commissioner 4, Investigation Bureau, Department of Sales Tax, Government of Maharashtra, India and **Mr. Stephen K. Kyande**, Senior Assistant Commissioner,

Domestic Taxes Department, Kenya Revenue Authority, Kenya visited GDT to share best practice.



Wrap-up session to share the good practice

1 + 1 = 3 ???

Training in Japan: Tax Audit
April 2015

Follow the “Goods”, “People” and “Money” to uncover tax evasion.

National Tax Agency and Certified Public Tax Accountants gave practical sessions on Tax Audit. Delegation led by Mr. Te Jeudi, Deputy Director of Enterprise Audit Department, visited Tokyo and Osaka. Sessions involved participants analyzing

actual financial statements and presenting audit strategy.



Toyono tax office, Osaka



Explanation by transaction flow

Officers all set to study Masters in Japan

Master Course Program in Japan
Admission for 2016

Eligible officers are encouraged to prepare and apply.

Two officers from GDT were again successfully admitted to pursue Masters Program, Tax Course, Japan/WB scholarship, in Japan. Year 2015 successful applicants are;

1. **Mr. DONG Vandy**, Deputy Chief, DTSTA, GDT
(National Graduate School of Public Policy: GRIPS)
2. **Mr. SOKHA Sanvat**, Auditor, Enterprise Audit Department, GDT
(Yokohama National University: YNU)

JICA also provides scholarship for Masters program at Hitotsubashi University for officers in MEF, Cambodia. Officers must prepare English score early to apply.

Schedule deadline for applications.

University	Application by	Eligibility	
		Wok in tax	English (IELTS)
Keio	Oct, 2015	3 years	6.0
GRIPS	Feb, 2016	3 years	6.0
YNU	Feb, 2016	4 years	Certificate
Hitotsubashi	Jan, 2016	3 years	6.0

Always think how you can improve your work style and way of thinking by learning from others

SAS promotion leads to Resource efficiency at GDT

Detail Design Mission
for Next Project
June 2015

Increasing tax filers, tackling tax culture, and changing business process will allow GDT to allocate staff more efficiently.

JICA mission team formulated Pro-

ject Design Matrix for the subsequent project phase starting in August 2015. New experts will arrive soon.



JICA HP

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

JICA Project at GDT

General Department of Taxation
(Room 605)

Phnom Penh

TEL 097 400 5349

Email: jicaproject_gdt@yahoo.com

Publisher: IMAI Takako



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

Current Project team signs off!

Collecting taxes is one of the most difficult jobs a public servant can do and yet is the backbone for financing all government. Taxpayers need to see all the good that this revenue brings from infrastructure like roads and bridges to public services like schools and hospitals. They also need to know that this collection is done as efficiently and fairly as possible. Today GDT is closer to achieving this because of the project and all those who have been engaged. Thank you



We ask you to build on this to make the next phase a bigger success!