The Project to spurt until July 2015

The terminal evaluation is scheduled for March 2015. Exceptional project extension must meet the target!

DG and Chief representative of JICA Cambodia office agreed to extend the current project phase for 10 months until end of 2015 and signed the amendment of record of discussion in June. The terminal JICA-GDT joint project evaluation is planned for March 2015. The Project taskforce member must not only complete all activities planned but also institutionalize the best practice learnt within GDT to achieve the target of capacity development.

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

DG urges prompt action of taskforce

3rd JCC
2 September, 2014

Strong commitment was confirmed to complete the Project

Despite GDT’s effort to increase self-assessment taxpayers, non-fillers are also upward trend. Early detection and prompt action is necessary to improve the indicator.

For Mid-term Review recommendation, GDT is trying to introduce simplified accounting format to encourage taxpayers to record.

Compiling Cambodian Audit Case to learn skillful techniques 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
Cambodia: Improving Transparency

Promoting investment from Japan
DG in Japan
2-4 April, 2014
Hundreds of tax practitioners and enterprise owners gathered in Tokyo and Nagoya

Mr. OTAKE, former commissioner of National Tax Agency (NTA), invited DG to promote investment in Japan and talk about transparency of tax administration in Tokyo and Nagoya. The delegation also met a Vice-President of JICA, Commissioner of NTA, and Mr. KOMURA, Vice-Chairman of the ruling party and managing director of the Mainichi News paper to exchange views.

Rock you! Role model of Leadership

Tax Administration Reform
Malaysian CEO in Cambodia
5 June, 2014
“Understanding Changing World” and “Changing Mindset”—Think Global-ly & Wisely, then Act Locally

Tan Sri Dr. Mohd Shukor Mahfar, CEO of Inland Revenue Board of Malaysia, shared his strategy to lead his organization. Focusing on “Human Transformation”, he is acting as “motivator”.

Promote EOI for Modernization & Automation

Consultation Workshop
M&A Roadmap Development
1 July, 2014
Promoting information sharing among related ministries, including NBC is our common agenda, all participants confirmed

Director General and Deputy Director General of General Department of Cadastre & Geography (MLMUPC), Deputy Director General of General Department of Identification (MOI), senior officers from MOC, MEF, GDCE, MPWT and NBC attended the workshop conducted at InterContinental Hotel. Guests from other ministries admired the progress of R/M and expressed the importance of cooperation for Exchange of Information.
**Internalize Feedback and take Action**

Action Plan to improve Taxpayer Satisfaction  
July 2014

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

Followed by the taxpayer satisfaction survey in 2013, the Project formulated action plan to tackle shortcomings and improve GDT’s service as below;
- Improve in 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 input how to streamline business process to improve 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 recommend how to improve return processing. The proposed workflow is submitted to DG in August.

---

**Better engagement expected**

Seminar: Communication Skill  

Each officer is the representative of GDT to establish image of “Service Provider”

As a part of action plan to improve taxpayers’ satisfaction, the Project started to conduct “Communication Seminar” at NTS. The seminar is provided to 145 officers in Phnom Penh for 5 times, at all Khan offices, and to management group. The project will conduct the 2nd taxpayer satisfaction survey to evaluate the improvement of officers’ courtesy.
No conflict is not good for Project

Workshop: Project Management 2
7 April, 2014

If there is no conflict, there is not much innovation and dynamics, resulting delay for organization to change

All directors from GDT and tax branches attended the workshop. Real case from GDT and how to manage conflict were covered in the session. Utilizing template to monitor until delivering outcome, project manager must manage conflict to attain expected result. Effort must be taken to utilize acquired knowledge.

Sharing knowledge and Knowhow

Distributing Lecture Notes
Critical Thinking & Tax Audit
March 2014

This is one way of utilizing and sharing the knowledge for organizational capacity development

The project compiled Critical Thinking and Tax Audit lecture notes and distributed to reach out all officers. These trainings were highly evaluated in the past and useful for tax administration. The materials are expected be utilized in NTS.

Finalizing Roadmap for M/A

Steering Committee & Team Work

Framework can be made by outsider, but actual work must be done by key players in GDT

After the kick-off meeting of R/M development in Feb, Steering Committees were lead by DG, video conferences were held at JICA, meetings among working group member were taken place repeatedly. After the consultation workshop in July, consultant team drafted final report and will be submitted before GDT.
Two officers to pursue Masters in Tax

Master Course Program in Japan
Admission in 2015

Eligible officers are encouraged to prepare and apply

Two officers from GDT are successfully admitted to pursue Masters Program in Japan this year. As a part of the program, NTA provides “Practicum” tax course which tax officers around the world participate. During the program, students must present a research paper on tax issue.

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)

<table>
<thead>
<tr>
<th>University</th>
<th>Application by</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Keio</td>
<td>Oct. 30, 2014</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td>IELTS: 6.0</td>
</tr>
<tr>
<td>GRIPS</td>
<td>Feb. 13, 2015</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td>IELTS: 6.0</td>
</tr>
<tr>
<td>YNU</td>
<td>Feb. 27, 2015</td>
<td>4 years</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Certificate</td>
</tr>
<tr>
<td>Hitotsubashi</td>
<td>May, 2015</td>
<td>A few years</td>
</tr>
<tr>
<td></td>
<td></td>
<td>TBC</td>
</tr>
</tbody>
</table>

Need right officers to participate

Up coming Events
Various experience sharing and discussions await.

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

Learn Best Practice around the world

JICA provides group trainings for tax officers from 20 countries. During the period, they study each country’s tax system and administration and observe Japan’s administrative work. This year’s participants are;

**Mr. Kim Sovannara**, Auditor, Khan Chamkarmon Tax Branch

ISTAX Senior: 10 Nov.-4 Dec.
**Mr. Srun Angkaren**, Deputy Director, Enterprise Audit Dep.

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.