

MEMORANDUM

Date: 25 August 2017

To: All CCC members

Subject: Support to CCC members in addressing implications of Taxation Law, Law on Associations and NGOs (LANGO) and other related Laws.

Dear respective CCC members,

In accordance with CCC's Governance Hub Program (GHP) 2017-2021, its 27th Annual General Meeting (AGM March 2017) Outcome Document, and requests from its members in responding to the implications of laws enforcement, especially the Law on Taxation, Law on Associations and NGOs (LANGO), Labor Law, and other laws related to Civil Society Organizations (CSOs), the Cooperation Committee for Cambodia (CCC) has established the strategic partnership with DFDL, and Legal Aid of Cambodia (LAC) aiming to support CCC members, and partners as follow:

Memorandum of Understanding (MoU) with DFDL:

DFDL is working with CCC and CSO Taxation Working Group (which was established in by CCC in 2016), from 03 July 2017 to 02 July 2018 to provide pro bono support/advises to CCC members with three main objectives:

1. To develop a clear understanding of tax obligations in Cambodia as they relate to CCC Members;
2. To develop a strategy to encourage and enable tax compliance, tax optimization and tax planning among CCC Members; and
3. To explore, through dialogue, with relevant Ministries and/or Departments on the possible opportunities to obtain recognition of the "not-for-profit" charitable status of individual NGOs reflecting their acting in the public interest by contributing to the development and well-being of Cambodians.

Memorandum of Understanding (MoU) with LAC:

The MoU is valid from 01 August 2017 to 31 July 2018 and covers the areas of legal counsel to improve knowledge of CCC members, Cambodian NGOs and CBOs about the Law on Associations and NGOs, Taxation Law, Labor Law, and other related laws through information and education, advocacy and representation for those in conflict with the law (s) about their business transactions. CCC and LAC will try to provide these services with free of charge.

In this regard, CCC would like to invite member organizations who meet any problems and need technical support/advice on Taxation Law, LANGO, Labor Law, and related laws, please kindly contact the following focal persons:

Partnerships for Sustainable Development in Cambodia

For Taxation:

- Mr. Adam Glen, Volunteer for CCC CSO Taxation Working Group, Email: adam-glen@hotmail.com / adamglen@outlook.com, H/P: 085 389 903
- Alternative: Mr. Khorn Bunthong, CCC Head of Operations, Email: bunthong.khorn@ccc-cambodia.org, H/P: 077 873 007

For LANGO, and Other Related Laws:

- Mr. Kao Dyna, Program Manager of LAC, Email: lac_womenjustice@onlin.com.kh, H/P: 012 887 442.
- Alternative: Mr. Mi Nac, CCC Coalition Building, Advocacy & Networking Manager, Email: nac.mi@ccc-cambodia.org, H/P: 012 475 741

Thank you for your continuous support to CCC's work and mandate.

Best regards,



The image shows a handwritten signature in blue ink that overlaps a circular blue stamp. The stamp contains the acronym 'CCC' in the center, surrounded by Khmer text and a decorative border.

Mr. Soeung Saroeun
Executive Director of CCC