



## Concept Note of

# The Hybrid Workshop on Taxation Law “E-Filing System for Civil Society Organizations”

8:30AM – 12:00 PM, 16 February 2021

Ecumenical Diakonia Center

### I. Rationale:

The legal framework on taxation and its recent trend of legal compliance related to operation of civil society organization have posed significant concerns on compliance capacity and impact on the non-profit entities including civil society sector. In recent year, the Ministry of Economy and Finance (“MoEF”), through the General Department of Taxation (“GDT”), has worked rigorously to strengthen taxation compliance obligations of both association and non-governmental organizations (“NGOs”) either domestic or foreign NGOs operating in Cambodia as well as to address outstanding challenges that commonly faced by CSOs in the country.

On the Taxation Law, the MoEF established Taxation Taskforce of the GDT and Associations/NGOs to address taxation challenges on civil society in 2019. CSOs and GDT are working closely to deal the issues of tax compliance for CSOs. We have a strong role in facilitating CSOs and the government through this joint technical working group to address this taxation compliance issues and to advocate to have an improved taxation environment for CSOs in Cambodia. We observed that the environment of work and the way GDT responds us is more comfortable and appreciated.

The Department of Taxation (GDT) launched electronic filing system (E-Filing) for all medium and large taxpayers, including the civil society. The system will enable CSOs to file or declare salary on tax, withholding tax, value-added tax, key-in transaction and other taxes via the GDT’s e-filing portal monthly. However, association and NGOs are seen of having a lack of knowledge, capacity and common understanding on how to access to the e-filing system and other taxation compliance obligations.

### Partnerships for Sustainable Development in Cambodia

[www.ccc-cambodia.org](http://www.ccc-cambodia.org)  
[info@ccc-cambodia.org](mailto:info@ccc-cambodia.org)  
T +855 (0)23 214 152  
F +855 (0)23 216 009

#9-11, Street 476  
ToulTompoung 1, Chamkamorn  
P.O. Box 885 Phnom Penh  
Cambodia



CSOs need to learn and understand about the system of e-filing. To contribute and address the challenges and providing space of conversation, interchanging of expression with experts, CCC and members of the CSOs Taxation Working Group, for the purpose of mobilizing support in CSOs' tax compliance challenges, in cooperating with the GDT will conduct the Hybrid Workshop on Taxation Law “E-Filing System for Civil Society Organizations” which will be convened on a half day of **16<sup>th</sup> February 2021, at Ecumenical Diakonia Center and Google Meet.**

## II. Objectives

- To promote more awareness and understandings of applicability of e-filing system towards the operations of Associations and Non-Governmental Organizations (not-for-profit organizations).
- To provide space for CSOs to raise issues and express their concerns, difficulties in relation to the implementation of the Taxation Law, especially the e-filing system and its related regulative framework and raise the recommendations and suggestions in order to solve/address those critical questions/challenges related to the implementation of the e-filing system in CSOs' context.
- To draw some actions to promote mutual understanding and partnership on the concerned issues affecting CSOs with GDT.

## III. Expected Outcomes

- CSOs will be more aware of implications taxation law and its related rules to their daily organization's operation
- CSOs is provided free floor to raise their concerns and challenges and these will be directly communicated with the experts and high level authority of tax administration.
- CSO is capable to find some possible solutions to tackle and adaptable to the challenges of the implication of the tax law.

## IV. Target Participants

The workshop is offered to a maximum of **80 participants in person at Diakonia Center** the CCC members from **NGOs/Associations who are in finance team and responsible for e-filing implementation.** CCC will offered online platform other NGOs and CSOs who are not able to participate in person in the forum, **about 200 participants will be provided to the online platform** (Google Meet).

## V. Registration for Participation and Arrangement

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Interested NGO is required to have prior registration to either physically attend the workshop or to join online platform. CCC's team will confirm the registration and send back the Link (Google Meet) for login to participate the Workshop, one date before the workshop.

## VI. Tentative Agenda

Time	Topic	Facilitator
07:30 – 08:30	<ul style="list-style-type: none"> <li>Registration and welcome participants</li> <li>Introduction to the Objectives of the Workshop</li> </ul>	<b>M.C - Mr. SOK NENG,</b> <b>Learning Specialist, CCC</b>
08:30 - 08:45	<p>Welcome Remarks</p> <ul style="list-style-type: none"> <li>Overall aspects of implications of the Taxation Law and E-Filing towards CSOs as Not-For-Profit Entities operating under the jurisdiction of 1997-Taxation Law</li> <li>On Challenges of E-filing system for CSOs to the Compliance Capacity on implementation of Taxation Law and Regulations</li> <li>Make key proposed recommendations/suggestions to address the challenges, especially the major challenges.</li> </ul>	<b>Ms. Sin Putheary</b> Executive Director of CCC, And <b>Co-Chair of the Taxation Working Group Between GDT and Associations/NGOs</b>
08:45 - 09:00	Opening Remark and Speech by Representative from the General Department of Taxation.	<b>Representative the General Department of Taxation, Representing as a Co-Chair of the Taxation Working Group Between GDT and Associations/NGOs</b>
9:00 – 9:15	<b>Photo Session and Break</b>	<b>All</b>
09:15 – 09:45	<p><b>Technical Presentation by Experts from GDT:</b></p> <p><b>E-Filing System (By Section) 2</b></p> <ul style="list-style-type: none"> <li>- E-Filing Windows Desktop Application</li> <li>- E-Filing Setup/Create User Account/Login</li> <li>- Structure</li> <li>- Home Button</li> <li>- Excel File (Upload Excel File)</li> </ul>	<b>By Experts from GDT</b>
09:45 -10:30	<b>Questions &amp; Answers on the First Presentation</b>	<b>Facilitate by Mr. YOEURNG SOTHEARA and Supported by Expertise Officials from GDT</b>

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10:30 - 11:00	<b>Technical Presentation by Experts from GDT:</b> <b>E-Filing System (By Section) 2</b> <ul style="list-style-type: none"> <li>- Payment</li> <li>- Management of the E-Filing System</li> <li>- Change Password</li> <li>- Help Button</li> <li>- Exit Button</li> <li>- Bank/Microfinance</li> </ul>	<b>Facilitate by Mr. YOEURNG SOTHEARA and Supported by Expertise Officials from GDT</b>
11:00 -11:45	<b>Questions &amp; Answers on the Second Presentation</b>	<b>Facilitate by Mr. YOEURNG SOTHEARA and Supported by Expertise Officials from GDT</b>
11:45 - 12:00	Summary results of the workshop  Closing remark.	<b>Mr. Hong Reaksmeay</b> , Country Director, ActionAid, representing the CSOs' Taxation Working Group with GDT.
<b>12:00</b>	<b>End of Workshop</b>	

**\*\*\*Note:** CCC reserves the rights to change the agenda based on the availability of the speakers and time constraints.

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