

Concept Note

National Workshop on Tax Compliance for Associations and Non-Governmental Organizations (NGOs) and Social Enterprises

Date: 11 September 2026

Time: 8:00 AM –12:00 PM

Venue: (To Be Confirmed) Phnom Penh, Cambodia

1. Background

Civil society organizations in Cambodia are operating in a changing funding environment. Many associations and non-governmental organizations are experiencing reduced donor funding, increased competition for development resources, and growing pressure to diversify their income sources. In response, some NGOs have started to develop income-generating activities or social enterprise models to support their long-term financial sustainability while continuing to deliver social impact.

At the same time, NGOs that conduct income-generating or business-related activities need clearer guidance on how to comply with Cambodia's tax laws and registration requirements. The Law on Taxation 2023 provides that income derived from commercial, industrial, or other business activities that are not directly related to an organization's tax-exempt objectives is subject to taxation. Such activities must be operated as separate business activities and comply with applicable tax obligations.

The General Department of Taxation Instruction No. 3033, dated 6 February 2020, provides guidance on the registration of separate business activities of associations and NGOs. The instruction requires NGOs that conduct separate business activities to register with the General Department of Taxation, appoint a legal representative responsible for tax compliance, and maintain separate accounting records for those business operations.

However, many NGOs still face practical challenges in understanding when separate business registration is required, what procedures must be followed, which supporting documents are needed, and how to comply with tax declaration, accounting, and reporting obligations. Some organizations also require clarification on the roles of relevant government institutions, including the Ministry of Commerce, General Department of Taxation, Ministry of Labour and Vocational Training, and Accounting and Auditing Regulator.

To respond to these needs, the Cooperation Committee for Cambodia proposes to organize a National Workshop on Tax Compliance and Registration Procedures for Separate Income-Generating Activities of Associations and Non-Governmental Organizations. The workshop will provide a constructive platform for dialogue between the General Department of Taxation, NGOs, social enterprise actors, and relevant stakeholders. It will allow NGOs to better understand tax compliance requirements, raise practical questions, and seek clarification directly from the General Department of Taxation.

2. Objectives

The workshop aims to:

- Increase NGOs' understanding of tax obligations under the Law on Taxation 2023 and GDT Instruction No. 3033 on the registration of separate business activities of associations and NGOs.
- Clarify registration procedures, tax declaration requirements, accounting obligations, and reporting responsibilities for NGOs that operate or plan to operate separate income-generating activities. And identify key supporting documents required for NGOs to register separate income-generating activities and strengthen proper compliance practices.
- Promote better coordination between NGOs and the General Department of Taxation to support compliant, transparent, and sustainable income-generation by civil society organizations.

4. Target Participants

The workshop is expected to bring together approximately **170–200 participants**, including senior representatives and project, finance, and operations managers from CCC members, partners, the provincial NGOs network, representatives from government institutions, and social enterprise organizations.

5. Languages:

The workshop will be conducted in **Khmer and English**, with simultaneous interpretation provided to facilitate effective participation and communication among all participants.

6. Agenda

Time	Session	Facilitator
8:00 – 8:50	Registration and Networking	CCC team
8:50 – 9:00	Introduction, Agenda, and Objectives	CCC team
9:00 – 9:15	Welcome Remarks	Ms. Luy Theary , Interim Executive Director at CCC
9:15 – 9:30	Opening Remarks H.E. Kong Vibol , Minister Attached to the Prime Minister, Delegate of the Royal Government in charge as Director General of the General Department of Taxation.	General Department of Taxation (TBC)
9:30 – 10:15	Session 1: Legal compliance under Tax Law (2023) for Associations and Non-Governmental Organizations (NGOs)	Representative from the General Department of Taxation (TBC)
10:15 – 10:30	Coffee Break	All participants

10:30 – 11:00	Session 2: Separate Business Registration for Associations and Non-Governmental Organizations (NGOs) • Legal requirements • Tax obligations • Registration procedures and requirements Q&A	Representative from the General Department of Taxation (TBC)
11:00– 12:00	Open for Q&A session	Representative from the General Department of Taxation (TBC) Moderated by Mr. Ou Saorn , Head of Operations at CCC
12:00 – 1:30	Solidarity Lunch	All participants

Note: the organization reserves the right to change the agenda if necessary.