

The Kingdom of Cambodia  
General Department of Taxation, Ministry of Economy and Finance

**Study for Roadmap Development of  
Modernization and Automation of  
Tax Administration  
Under the Capacity Development of  
General Department of Taxation**

**Final Report**

**August 2014**

**Japan International Corporation Agency (JICA)**

**Ernst & Young Advisory Co., Ltd.**

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## MAP



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## ABBREVIATIONS

Abbreviation	Official Name
ASEAN	Association of Southeast Asian Nations
ASYCUDA	Automated System for Custom Data
BPI	Business Process Improvement
C/P	Counter Part
DB	Database
DCTRL	Department of Controlling Department
DEA	Department of Enterprise Audit
DG	Director General
DIT	Department of Information Technology
DLLS	Department of Legislation, Litigation and Statistics
DLT	Department of Large Taxpayer
DOA	Data Oriented Approach
DPAF	Department of Personnel, Administration and Finance
DTSTA	Department of Taxpayer Service and Tax Arrear
FMIS	Financial Management Information System
GDCE	General Department of Custom and Excise
GDP	Gross Domestic Product
GDT	General Department of Taxation
IT	Information Technology
JICA	Japan International Cooperation Agency
MEF	Ministry of Economy and Finance
MOC	Ministry of Commerce
M/M	Man-Month
OAS	Official Assessment System
PFMRP	Public Financial Management Reform Program
Pro Tax	Property Tax System
RGC	The Royal Government of Cambodia
SAS	Self-Assessment System
TMTS	Tax on Means of Transportation System
TOR	Terms of Reference
VAT	Value Added Tax
WBS	Work Breakdown Structure
WTO	World Trade Organization

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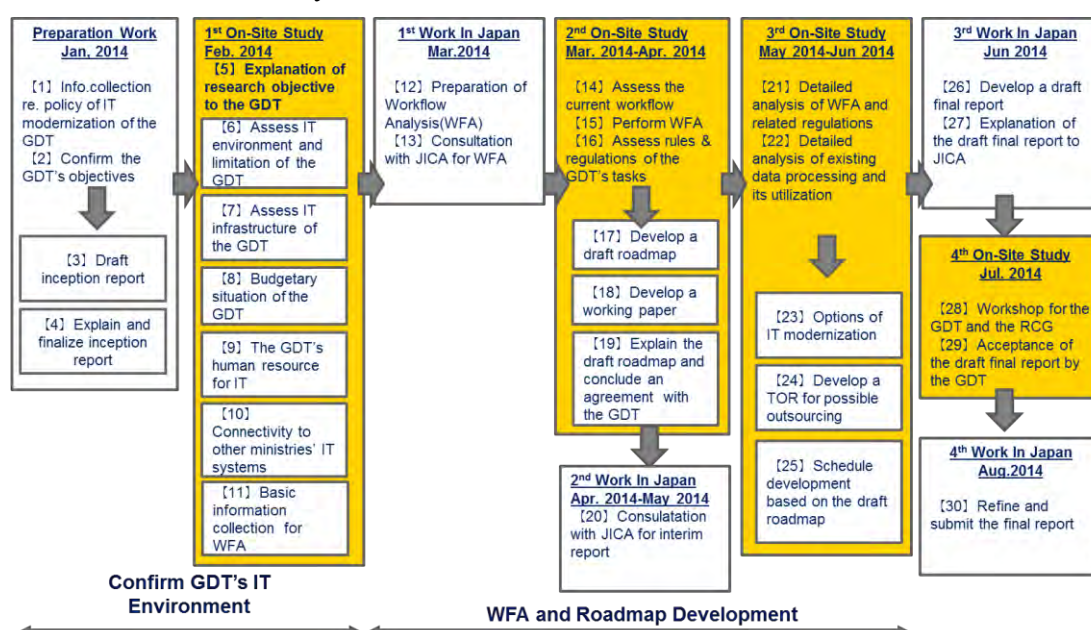
## EXECUTIVE SUMMARY

### 1. Study Background

The Royal Government of Cambodia (RGC) drafted the “Revenue Mobilization Strategy 2014-2018” (RMS) that aims to increase tax revenue. The strategy calls for tax administration reforms such as of taxpayer registration, tax return filing and payment, tax audits, tax arrears and enhancement of compliance for improving administrative efficiency and increasing domestic tax revenue. RMS also mentions that it is necessary to establish a more effective use of IT. Given these background, the Director General of General Department of Taxation (GDT) requested Japan International Corporation Agency (JICA) to develop an IT master-plan for Modernization and Automation of Tax Administration in Cambodia. After holding a few round of consultations with GDT, JICA decided to assist GDT to develop a Roadmap for the future IT master plan development and to send the consultant team for the purpose of conducting situation analysis and identifying possible solutions and proposed actions for more future in-depth work at GDT.

### 2. Workflow of Study

The workflow of the Study is shown below.



### 3. Vision for the Modernization and Automation of Tax Administration

It will be important to define a vision and a goal to implement the Modernization and Automation of Tax Administration. Without a clear vision and goal, the project may fail to attain its final objectives and ultimately collapse. Therefore, the JICA study team held a series of discussions with the GDT to set a vision and goal for automation and modernization.

“Improve several key tax administration functions, more specifically, taxpayer registration, tax return filing and payment, tax audits, and tax arrears management, and thereby increase tax revenue.”

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#### **4. Ideal Model, Common Issues, and Solutions of Tax Administration Functions**

The ideal model, common issues, and solutions with regard to tax administration functions – taxpayer registry, tax return filing and payment, tax audit, and tax arrears management are summarized as follows.

(1) The Ideal model

1) Taxpayer Registration

Taxpayer information has to be kept as accurate, up to date, and available in real time available in order to realize fair and proper tax administration. The issuance of certificate/documents shall be expedited to support the business activities in a timely manner.

2) Return filing and Payment

Tax return and payment information is matched with taxpayer information to ensure a correct internal process.

3) Tax Audit

Enhance taxpayer compliance through the execution of tax audits.

4) Tax Arrears Management

Manage tax arrears effectively and implement enforcement processes to ensure the collection of arrears.

(2) Common Issues

1) Standardization of Procedures

Procedures of each tax administration function shall be standardized to reduce unnecessary work and lead to efficient workflows.

2) Information-Sharing

Information-sharing within GDT and with related ministries and non-government institution shall be facilitated.

3) Simplification of Procedures

Procedures of each tax administration function shall be simplified in order to lead to efficient and effective workflows.

4) Raising Taxpayers' Awareness

Activities to inform taxpayers their obligations and penalty when they fail to comply shall be enhanced.

### (3) Solutions

Key Function	NO	Issues	Risks	NO	Solutions	Solution Details
Taxpayer Registration	4.2.1	Standardization of Taxpayer Information Management Procedures	Without standardized procedures to manage taxpayer information, ①fair and proper management of tax and arrears cannot be realized. ②incorrect information will remain in the database and require for tax officials to perform unnecessary information-collect processes.	5.2.1	Standardize taxpayer information management procedures	①Implement a system to match the updated information submitted to the MOC and other non-government institutions and the GDT's data to check for consistency on a regular basis. ②Ensure the procedures to register, update, and match taxpayers' information are properly conducted. ③Conduct a periodical taxpayer information "cleansing." ④Establish procedures to manage required information such as "taxpayer status". ⑤Monitor the processes of ① to ④.
	4.2.2	Information-Sharing (Inside and Outside of the GDT)	①Without standardized information-sharing procedures, tax officials have difficulties in obtaining necessary information. ②If the information obtained is not shared or effectively used within GDT, the accuracy of taxpayers information might not be ensured.	5.2.2	Promote information-sharing	①Standardize procedures to facilitate information-sharing with related ministries. ②Share the information obtained from other government institutions with the tax branches either via hardcopies or scanned hardcopy data.
	4.2.3	Simplification of Procedures	A number of approval processes to issue a new VAT Certificate may take considerable time and make taxpayers be unsatisfied with services.	5.2.3	Simplify approval procedures	①Set a standard that defines what DG needs to approve and what DG can delegate. ②Conduct similar processes, being undertaken by the DLT/tax branches and DTSTA, by one tax office. ③Share information with GDCE to cease trading and pursue other enforcement procedures.
	4.2.4	Raising Taxpayer Awareness	There are some taxpayers who file changes in registered information voluntarily to the GDT. Insufficient notifications from taxpayers result in work burden for the Tax Audit Bureau by requiring it to trace and update changes in taxpayer information.	5.2.4	Enhance activities to raise taxpayers' awareness	①Ask taxpayers whether there are any changes in addresses or business names when taxpayers file returns or call to make inquiries. ②Inform taxpayers that certain penalties will be imposed if they fail to report changes in their information.
Tax Return Filing and Payment	4.3.1	Standardization of Return-Filing and Payment Procedures	Without standardized procedures in each tax office, return-filing and payment procedures might be conducted ineffectively at some tax branches.	5.3.1	Standardize return-filing and payment procedures	Standardize return-filing and payment processes and clarify each tax office's roles.
	4.3.2	Information-Sharing (Inside and Outside of the GDT)	If the GDT's database is not centralized, the collection of the necessary information will take time.	5.3.2	Promote information-sharing	①Integrate the detached servers at DLT/tax branches with SAS's database in order for other tax offices to access to the scanned data.
			Some taxpayers submit bank slips that only state the total payment amounts instead of slips with breakdowns of the payment amounts item by item; therefore, it takes significant time to check which items are paid.			①Introduce a common tax payment document format that clearly states items of tax with the cooperation of financial institutions. ②Prepare an Excel format for tax payment documents so that the data can be verified with taxpayer bank slips automatically by the system when financial institutions send tax payment documents to the GDT.
	4.3.3	Simplification of Procedures	If the return-filing form is not simple and easy for taxpayers to fill out, it is time consuming for taxpayers to fill out the form.	5.3.3	Provide a simple and easy tax return form	Upload a tax return form in Excel format that can automatically calculate claimed tax amounts to the website in order to prevent calculation errors and to make return filing easier and simpler.
Sophisticated functions such as a function that can calculate tax amount from declared information shall be developed as well so that errors will not be overlooked. Without sophisticated functions, such as a function to calculate the tax amount from the declared information, errors will be overlooked.			Add calculation functions for taxable amounts		Add an automatic calculation function to calculate taxable amounts to identify miscalculation in tax return documents and to ensure the consistency of the tax return documents and attached documents	
Without clear procedures to check tax returns, some return filings might not be checked.			Clarify roles of the department in charge of checking the accuracy of declared tax amounts		Determine the tax office in charge of checking the accuracy of declared tax amounts in order to avoid duplication of procedures and decide the extent to which the checking is necessary.	
		If some tax branches are unable to scan documents due to infrastructural issues, comprehensive data management becomes difficult.		Data management (softcopy)	Establish a data processing center to organize scanned data.	

Key Function	NO	Issues	Risks	NO	Solutions	Solution Details
Tax Audit	4.4.1	Standardization of Tax Audit Procedures	Without clear standards, policies, and procedures to select corporation for tax audits as well as tax audit procedures, tax audits might lose transparency and the audits may not necessarily extend to all targeted taxpayers.	5.4.1	Standardization of criteria to select target corporations and procedures for audits Preparation of manuals	Standardize guidelines and tax audit procedures to select target corporations for audits. Prepare a tax audit manual to maintain a certain level of quality of tax audits.
	4.4.2	Information-Sharing (Inside and Outside of the GDT)	①If information-sharing is insufficient, obtaining necessary data for the selection of target corporations and tax audits become time consuming processes because tax auditors need to ask other departments to provide data such as financial statements and tax return information. ②If access rights are limited, it can also be difficult to access tax return information. If information-sharing is insufficient, the Tax Audit Bureau might be unable to conduct proper tax audits. Without standards, policies, and procedures to share information required for tax audits with related ministries, effective and efficient tax audits cannot be conducted.	5.4.2	Promotion of information-sharing	①Share financial statements and tax declaration data for a tax audit with the Tax Return Processing Bureau by IT functions such as a tax information retrieval function. ②Define access rights based on an official's position. Consider providing access authority to relevant departments and individual staff. Determine what information to share and how to share it efficiently and effectively with related ministries taking consideration of information-sharing by electronic data in the near future.
	4.4.3	Simplification of Procedures	Several departments may conduct audits of the same taxpayer. As a result, effective human resource allocation and cost effectiveness might not be achieved. Due to several approval processes for reassessing reports prepared by Tax Audit Bureaus, it takes time to send assessment letters to taxpayers. Cross checking has to be done manually and is difficult to conduct effectively. Therefore, cross checking becomes time and labor intensive work that compromises efficiency.	5.4.3	Simplification of procedures	Review which tax offices are responsible for which types of tax audit in order to avoid cases where several tax offices audit the same taxpayer. Integrate duplicate tax audit procedures instead of having several tax offices audit the same taxpayer so that tax audit procedures will be made more efficient.
			VAT crosschecking implementation		Provide an Excel form for sales/purchase records and develop a system that can automatically import data in Excel files into the system to perform automatic matching.	
Tax Arrears Management	4.5.1	Standardization of Tax Arrears Management Procedures	Without standardized procedures, inefficient arrears collection from taxpayer with low collectability occurs. Without standardized procedures, inefficient arrears collection occur, and it is difficult for tax officials to utilize different strategies to collect arrears from taxpayers with high and low collectability.	5.5.1	Standardization of tax arrears management procedures	Review tax arrears management procedures to accelerate arrear collection together with the defined roles of the Tax Arrears Bureau.
	4.5.2	Information-Sharing (Inside and Outside of the GDT)	Taxpayer information needs to be obtained from other ministries or financial institutions in order to find taxpayers' current addresses and collect tax arrears, which needs to be further improved.	5.5.2	Promotion of information-sharing	Establish procedures to share taxpayer information with related ministries such as the MOC and GDCE including assessing what kind of information is shared, and with what frequency and by what method.
	4.5.3	Simplification of Procedures	The GDT's interpretation of the law is that the GDT has to deliver a taxpayer a reminder letter in person. On the other hand, the GDT sends reminder letters to persons who cannot be found.	5.5.3	Simplification of approval procedures	The following arrear collection procedures shall be more effective and efficient. ① A reminder by phone or email ② A reminder letter by postal mail ③ A reminder letter delivered in person by a tax official
	4.5.4	Raising Taxpayer Awareness	Being unable to collect tax arrears can lower taxpayer morals regarding their obligation to pay tax	5.5.4	Enhancement of activities to raise taxpayers' awareness	Inform taxpayers that a penalty will be imposed upon those who fail to pay taxes and that legal actions will be pursued in some cases.

## 5. IT Master Plan Development

For IT Master Plan Development, details of Phase1 and Phase2 shall be considered and determined based on the Roadmap in order to implement a tax administration system.

Phase1: Processes that are identified as issues through Business Process Improvement (BPI) but can be improved with IT based solutions in the short term are considered to be in the scope of development phase 1.

Phase2: Processes that are identified as issues through BPI but can be improved with IT based solutions in the medium to long term are considered to be in the scope of Phase 2.

## 6. Conclusion

With the leadership of the Director General, this study has confirmed organization-wide efforts and a mind-set change towards revenue increase and taxpayer service enhancement through improvements in various administration processes. The study has also confirmed



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various initiatives<sup>1</sup> the GDT has been taking to deal with the challenges and solutions the study team has reported. The study team is grateful for the opportunity to contribute to the GDT's administration improvements.

The study team reminds the GDT that it will be necessary to fully consider its future IT investment picture (e.g., system requirements, procurement, design and development, testing, and operation and maintenance) in addition to assuring its budgets. IT expenditure should be backed by an attentive design process geared toward the successful installation of an integrated system.

The study team also reminds the GDT that recognition of organization-wide issues must be commonly shared in order to lead successful modernization and automation. The BPI requires a unified mindset for change.

Furthermore, the top management of the GDT must send encouraging messages to their staff members in order to share the ultimate goal, guide the direction forward, and ensure that the entire organization works together towards the same goal.

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<sup>1</sup> Initiatives are underway to provide a tax return form in Excel format, provide a Sales Record / Purchase Record form for VAT in Excel format, deliberate amended Tax Laws with regard to the use of postal mail and email as means of arrear collection, and facilitate information-sharing with related ministries through the workshop, etc.

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## 1. Project Background and Objectives

### 1.1 Project Background

Cambodia has been seen an increase of tax revenue due to recent economic growth. However, the level of domestic tax revenue remains relatively low compared to other ASEAN Countries (tax revenue to GDP ratio: less than 10% in Cambodia, 16% in Thailand, 14% in Vietnam). Recent activities such as WTO accession and regional economic integration are also expected to bring down tax revenue further; therefore, tax system and tax administration are faced with a need for further improvements.

The Royal Government of Cambodia (RGC) has been undertaking various reforms under the framework of “Public Financial Management Reform Program (PFMRP).” The reforms on tax administration have been identified as a core aspect of the PFMRP, together with improvements of related laws and regulations. The RGC was expected to approve “Revenue Mobilization Strategy 2014-2018” after the general election of 2013. The Strategy aims to increase tax revenue to GDP ratio by 0.5% each year and to increase the proportion to GDP from 13.2% (2011) to 16.5% (2018).

The Strategy requires tax system reform to enhance taxpayer registration, tax return filing and payment, tax audits, tax arrears, and taxpayer compliance in order to improve administrative efficiency. The following have been highlighted as substantial policies to reinforce the capacity of the General Department of Taxation (GDT): 1) Rearrange the registration database for taxpayers, 2) Strengthen tax administration by improving taxpayer services and tax auditing, 3) Encourage the voluntary compliance of taxpayers, 4) Enforce the Law on Taxation to more effectively ensure taxpayer compliance, 5) Perform a census on taxpayers to improve and strengthen taxpayer areas, extending tax collection at both the national and sub-national levels, 6) Make an effort to search out new taxpayers that have not yet been taxed, as well as business activities whose exemption periods have expired, and 7) Focus on the larger taxpaying units in the economy with an emphasis on collecting arrears and increasing the auditing of large taxpaying units. For the medium term, the GDT envisages plans to develop a tax administration system.

Under the circumstances, the Japan International Corporation Agency (JICA) is carrying out “The Project for Capacity Development of the General Department of Taxation under the framework of PFM Reform (The Project)” from September 2011 to September 2014. The objective of the project is “to further strengthen the tax collection function of the GDT through enhancement of a self-assessment regime.” The project provides support for GDT with regard to tax audits and taxpayer services by sending two long-term experts and four short-term experts in specialized fields. JICA sent a mid-term review team in August 2013. During its stay, the team conducted a situation analysis on the tax administration system. The team’s findings were as follows:

- ① The GDT executes its services manually with a small number of staff members, which imposes a huge work burden on the GDT staff. The process involves the risk of information outflow, the loss of documents, and threats to the accuracy of processes. The centralized database development enables the collection of basic information on taxpayers and the data cross checking and management of tax audit records. The database is believed to reinforce the transparency and impartiality of the GDT.
- ② The GDT recognizes the urgency of modernization, and the development of an IT master plan is a top-priority theme. The GDT shows an interest in e-filing, a VAT cross-checking system, and a data processing center.

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Given this background, the Director General (DG) of the GDT asked JICA for assistance to develop an IT Master Plan.

## 1.2 Project Objective

The study aims to organize short- and medium-term directions for the Modernization and Automation of Tax Administration in Cambodia and to develop a Roadmap for IT Master Plan Development.

## 1.3 Study Methodology

### 1.3.1 Study Principles

The study prioritizes face-to-face consultation with the GDT during on-site activities.

### 1.3.2 Study Contents

- (1) Confirm the Organizational Goals, Objectives, and Modernization Plans Envisioned by the GDT

The team conducts an on-site study upon an assessment of Cambodia's "Revenue Mobilization Strategy 2014-2018," the results of visits to Malaysia, Thailand, and Singapore, and Business Trip reports from IT-related parties in Cambodia. The team confirms the GDT's vision and the goals for administrative improvements through the application of IT.

The JICA team should refer to the "Process and System Optimization Plan for the National Taxation System" by the National Tax Agency of Japan as a sample. When the GDT encounters difficulty in clarifying visions and goals, the team will prepare ideas (e.g., ideas for standardizing procedures within the GDT, simplifying and improving the efficiency of administrative procedures, concentrating procedures, improving the quality of work) in advance and present them to the GDT to facilitate the identification of visions and goals. At the same time, the team should help the GDT examine whether or not IT can solve its modernization challenges.

- (2) Collect and Analyze Basic IT Information

The study analyzes the environment of information technology (IT) to assess the applicability of possible IT solutions with regard to the following aspects:

- ① Hardware infrastructure associated with IT.
- ② Budgetary aspects of IT, i.e., how much budget is allocated to IT development and operation & maintenance. During the process, the study team tries to share the necessary budgetary scale for IT.
- ③ Assess the capacity of the human resources of the GDT to develop, operate, and maintain an IT system within the GDT (for the consideration of internal or external resource allocation).
- ④ Assess any restrictions or limitations imposed by the Financial Management Information System (FMIS) developed by the Ministry of Economy and Finance (MEF) or the Automated System for Custom Data (ASYCUDA) of the General Department of Customs and Excise (GDCE).

- (3) Clarify the GDT's Workflow and Associated Rules and Workflow Analysis (WFA)

The team assesses the current workflow and applied regulations of the GDT based on reviews of the report on "Studying Information Flow in the General Department of taxation (July 2013)" and other related materials, in order to quantify the work amounts within the GDT.

To clarify the current workflow, the team focuses on taxpayer registration, tax return

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filing and payment, tax audits, and tax arrears management. Among taxes, the team focuses on “Tax on Profit,” “Withholding Tax,” “Tax on Salary,” “Value Added Tax,” and “Property Tax.” The workflow assessment (WFA) traces tasks rather than data, and the WFA tries to clarify the tasks and applied documents templates of each tax office to reach a completion of work results. The team refers to the workflow described in “System Optimization Plan for the National Tax System” by the National Tax Agency.

The team collects and assesses regulations, the current workflow based on procedures, templates, data frequency, assignments, and decision-making standards. The rules and regulations to define the rules on exchanging data and sharing information with the Central Bank, the Ministry of Commerce (MOC), the GDCE, and private banks are also collected and assessed.

The WFA shall focus on taxpayer registration, the tax return filing and payment, tax audits, and tax arrears management, and highlight work-duplication and the parts of the processes that can be improved by IT.

(4) Collect Information on the Current System and Data Collection

The GDT operates four databases: a self-assessment system (SAS), official-assessment system (OAS), property tax system (Pro Tax), and tax on means of transportation system (TMTS). The study elaborates the structure of each system and the sorting of the data flow.

The team also interviews the GDT to understand the operations of the IT equipment, back-up system, and information exchange between the GDT and other ministries, general IT literacy, and information security (including the GDT staff’s understanding of these topics).

(5) Propose Options for Modernization and Automation

The team holds discussions with the GDT to assess various Modernization & Automation options for Data Oriented Approach (DOA) or Business Process Improvement (BPI) and the possible application of packaged software. The GDT and the team agree on the directions of modernization and automation.

(6) List Up Required Works for IT Master Plan Development

Once the general directions are agreed upon, the JICA team lists up items to be considered for the application of IT solutions, including master plan elements, procurement processes, and a schedule for implementation.

(7) Develop Roadmap (including Schedule and Phasing)

The information is summarized as a “Roadmap” dedicated to the IT Master Plan Development. The Roadmap includes the following:

- ① The organization’s vision and objectives for improving the administration of the GDT
- ② The options for applying IT solutions (e.g., DOA or BPI, application of packaged software, BPI application). These options should include: (i) an assessment of the necessity and future directions of e-filing, VAT cross checking, and data processing center at present, (ii) clarification of the pre-conditions for the introduction of the aforesaid in the GDT, necessary steps, and phasing with a time horizon.
- ③ Implementation scheme and resource allocations.
- ④ The risks of IT solution application and risk controls measures.

Option considerations take into account the budget development processes of RCG to allocate necessary financial resources for the IT solutions.

(8) Develop TOR for the Next Process

The team develops a Terms of Reference (TOR) for the next process (e.g., BPI and IT Master Plan Development), if the next step involves outsourcing. The TOR includes working tasks, a team profile, a work plan, and a required man-month (MM) estimation. E-filing, VAT cross checking, and a data processing center will be included, if necessary. When the GDT needs to outsource e-filing, VAT cross checking, and the data processing center with its own budget or another partners' resources based on the Roadmap, the GDT can use the TORs.

- (9) Conduct a Workshop for the Draft Final Report  
The JICA team explains the Draft Final Report in a workshop attended by the GDT.

### 1.3.3 Flow of Study

The workflow of the Study is shown below.

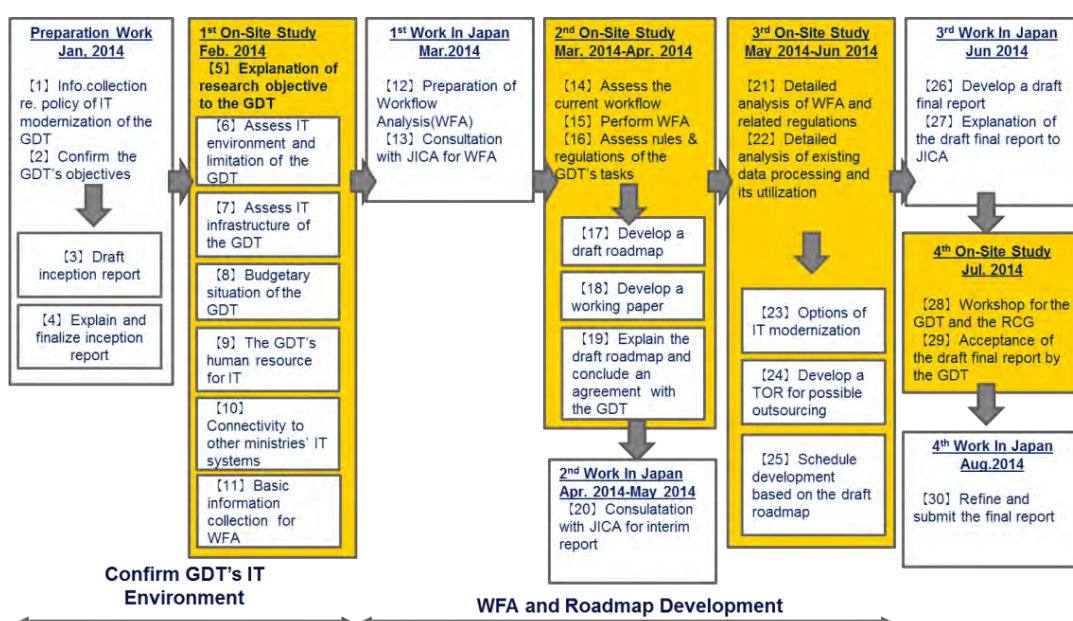


Figure 1-1 Workflow of Study

- (1) Preparation work in Japan  
The team sorts out available documents and materials to prepare an inception report with the following attachments: “Discussion paper for understanding the GDT’s process improvement objectives and vision for modernization,” presentation materials, and a list of questionnaires.
- (2) 1st On-Site Study  
The team explains the inception report of the study to the GDT. The team also explains the study processes and consults with the GDT to collect information on the current status and workflow.
- (3) 1<sup>st</sup> Work in Japan  
The team sorts out issues identified through the 1<sup>st</sup> On-Site work.
- (4) 2<sup>nd</sup> On-Site Study  
The team shares the issues identified through the 1<sup>st</sup> On-Site work and follows up with

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a series of Workflow Assessments. The results will be assessed by the team and shared with the GDT to identify directions and priorities of possible IT solutions, which will be summarized into the Draft Roadmap.

(5) 2<sup>nd</sup> Work in Japan

The Interim Report is prepared in consultation with JICA.

(6) 3<sup>rd</sup> On-Site Study

The Draft Roadmap is prepared, the GDT's opinions and comments are reflected into the content through discussion, and the Draft Roadmap is finalized.

(7) 3<sup>rd</sup> Work in Japan

The Draft Final Report is prepared in consultation with JICA.

(8) 4<sup>th</sup> On-Site Study

A workshop is held once the contents of the Final Report are agreed upon by the GDT.

(9) 4<sup>th</sup> Work in Japan

The final report is prepared and submitted.

### 1.3.4 Work Plan

The following table shows the work plan.

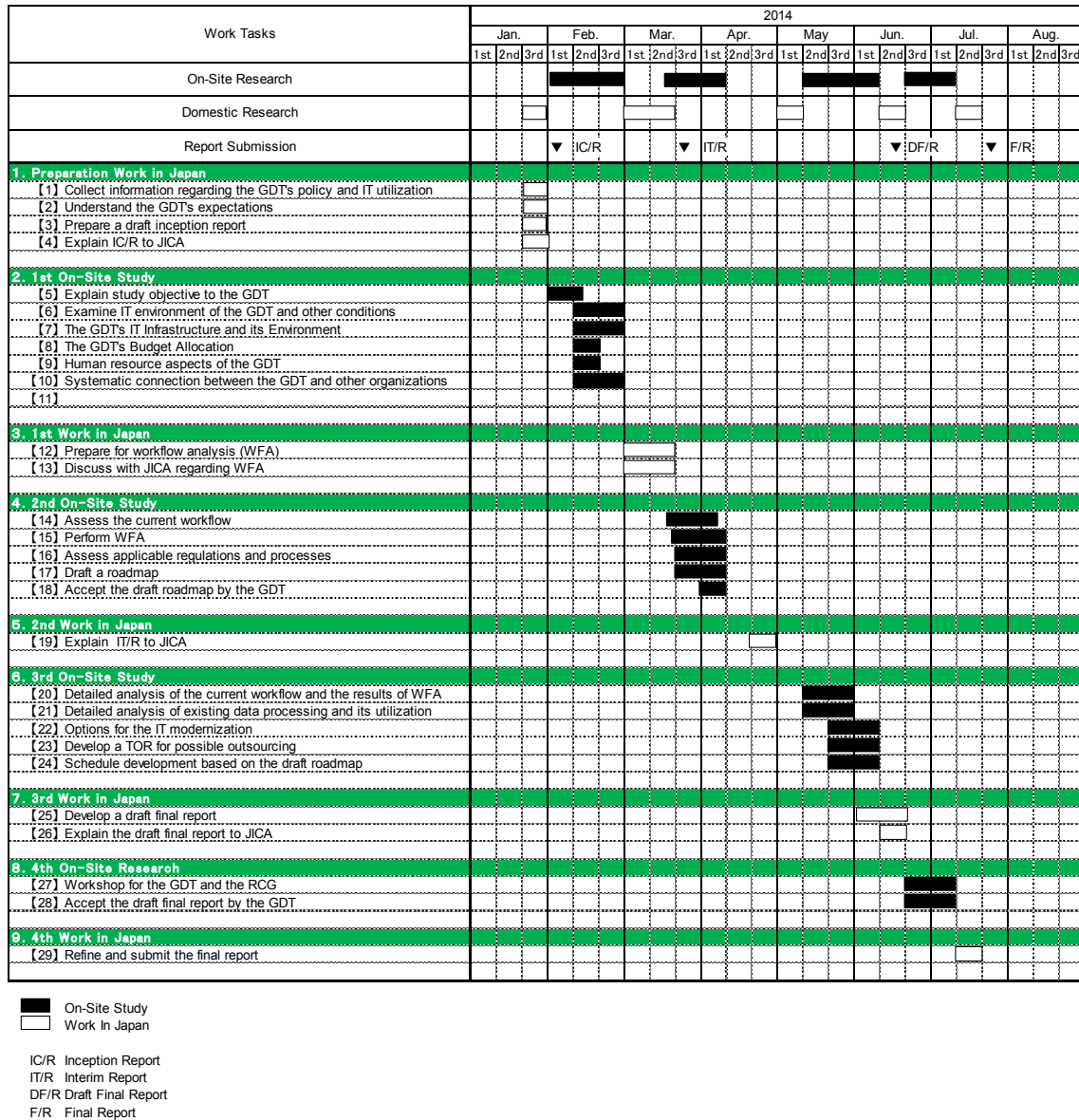


Figure 1-2 Work Plan

## 2. General Description of the GDT

### 2.1. Organizational Structure of the GDT

#### 2.1.1. The GDT's Organization

The GDT was established under a reorganization of the Ministry of Economy and Finance (MEF) in September 2008. The GDT has 7 Departments and 9 Tax Branches in Phnom Penh, in addition to 23 Provincial Tax Branches<sup>2</sup> in the provinces of Cambodia. The number of staff members as of January 2014 is shown in Table 2-2. The GDT will hire 287 new staff members in fiscal 2014 and recruit 47 new staff members specialized in IT. The newly hired IT staff will be assigned to the Department of Information Technology (DIT), and one IT staff member will be assigned to each of the other departments in the GDT.

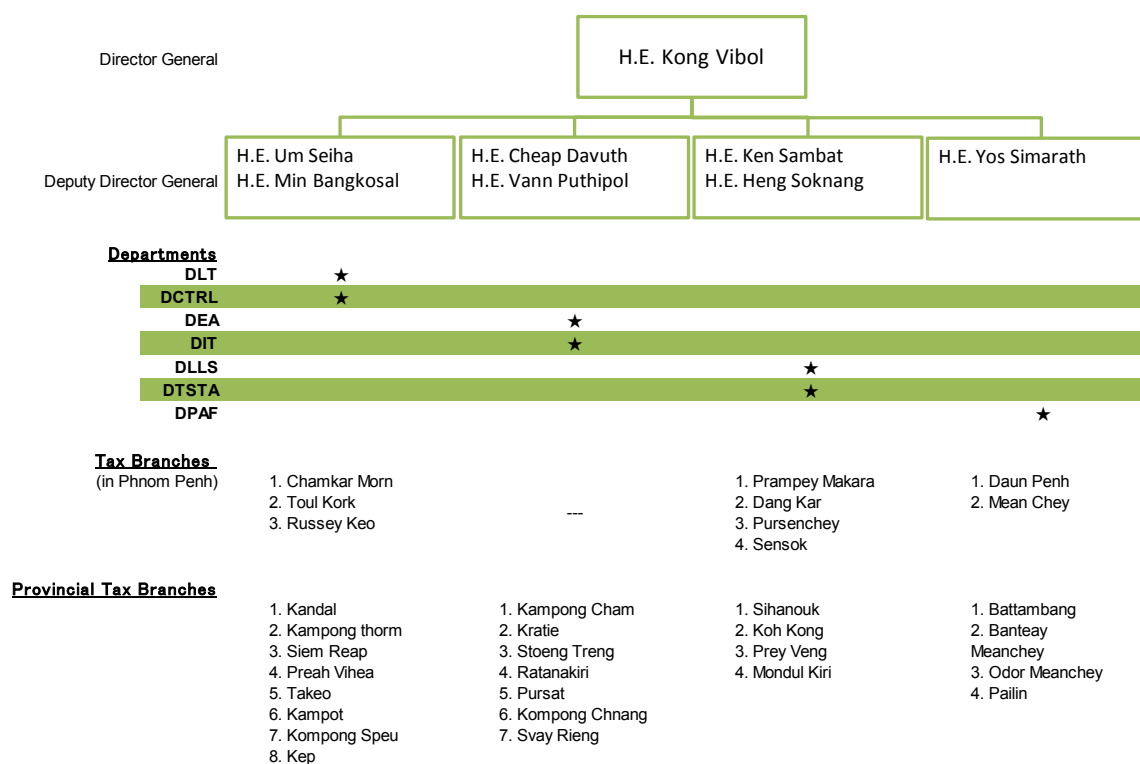


Figure 2-1 Organizational Structure of the GDT

<sup>2</sup> The number of provincial tax branches as of July 2014 is 24 due to the establishment of a new provincial tax branch.



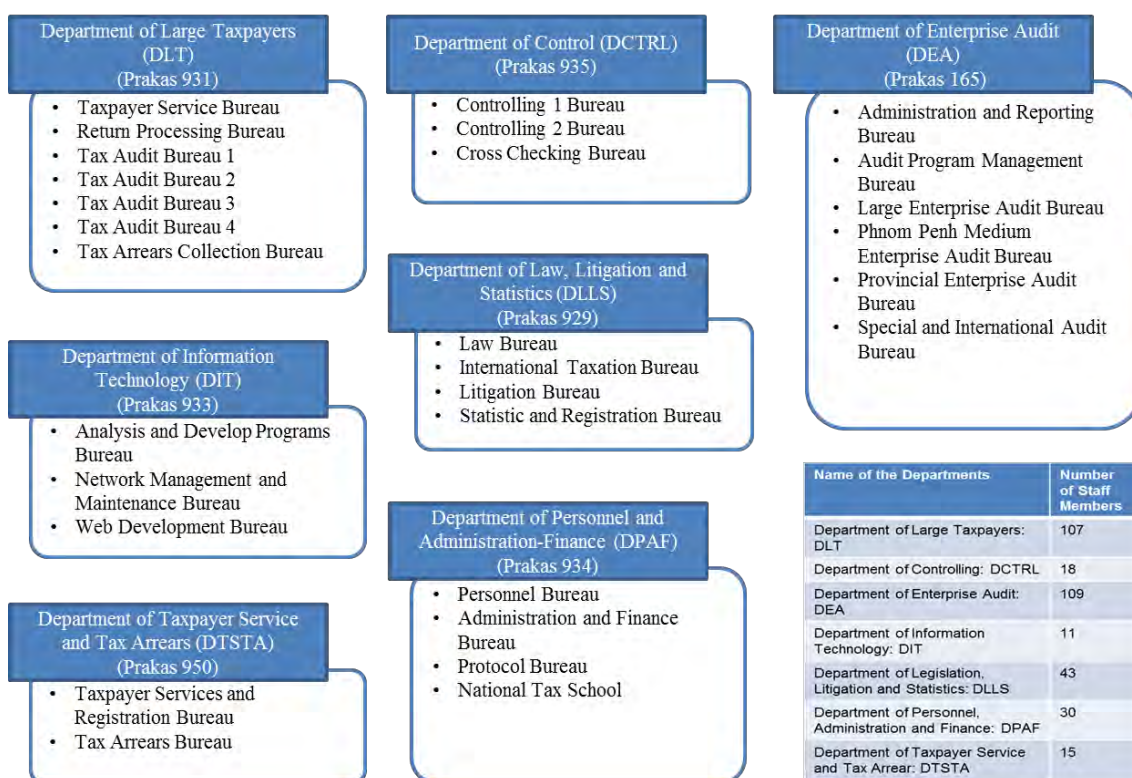


Figure 2-2 Organizational Structure of the GDT Departments

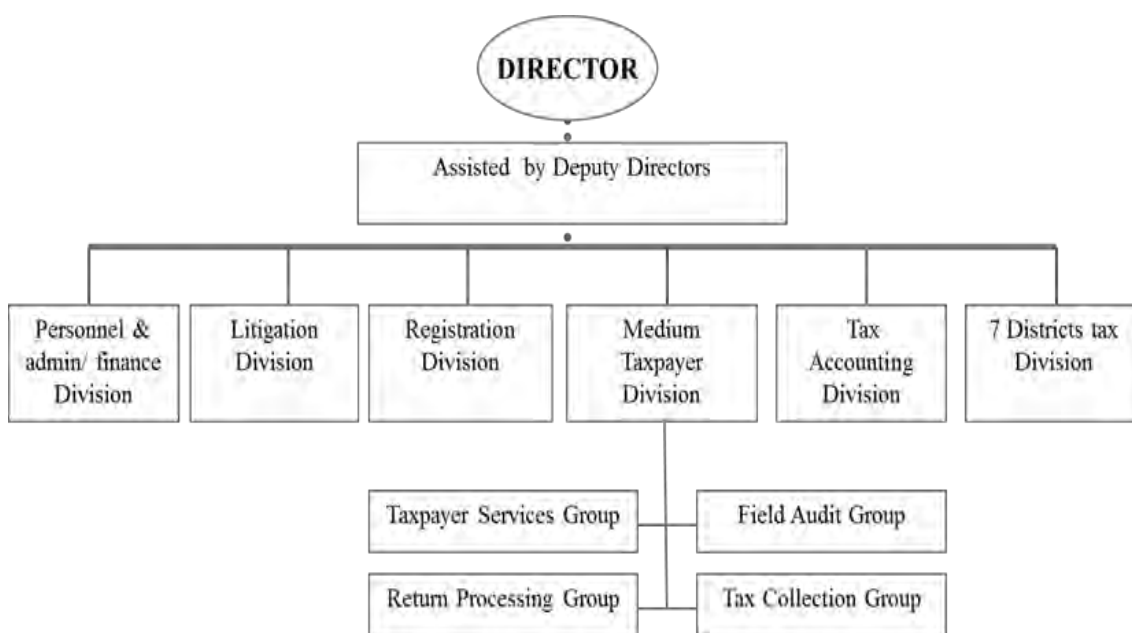


Figure 2-3 Organizational Structure of the Tax Branch (Siem Reap Tax Branch)

### 2.1.2. Taxpayer Classification

Taxpayers whose taxable income exceeds 1 Billion Riel<sup>3</sup>, qualified investment projects, and branches of foreign enterprises are classified as “Large Taxpayers,” and taxpayers whose taxable income is below 1 Billion Riel are classified as “Small to Medium Taxpayers.”

The Department of Large Taxpayers (DLT) is responsible for the taxpayer registration, tax return filing and payment, tax audit, and tax arrears management for large taxpayers. The tax branches and the provincial tax branches are responsible for the taxpayer registration, tax return filing and payment, tax audits, and tax arrears management for small to medium taxpayers. Comprehensive audits are conducted by the Department of Enterprise Audit (DEA) regardless of the taxpayer classification. Desk audits and limited audits are conducted by the DLT and tax branches. (Refer to Figure 2-4, Table 2-1)

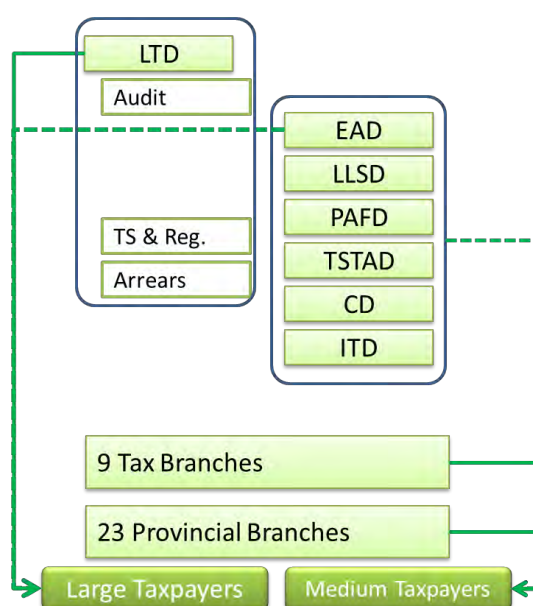


Figure 2-4 Taxpayer Classification and Responsible Departments/Branches

Table 2-1 Taxpayer Classification and Responsible Departments/Branches

	Large Taxpayer	Small to Medium Taxpayer
<b>Taxpayer Registration</b>	GDT-DLT/DTSTA	Tax Branches
<b>Filing of Tax Return and Payment</b>	GDT-DLT	Tax Branches
<b>Tax Audit</b>	GDT-DEA --Comprehensive Audit GDT-DLT -- Desk Audit -- Limited Audit	Tax Branches --Desk Audit --Limited Audit
<b>Tax Arrears Management</b>	GDT-DLT/DEA/DTSTA	Tax Branches

<sup>3</sup> Reference: 4050 Riel = 1 USD (as of 2014/8/4 )

### 2.1.3. Budget

The GDT's Annual budget plan is as follows.

**Table 2-2 The GDT's Annual Budget**

Items	FY2013	FY2014	Change
Buying	10,300,000,000	30,247,309,000	19,947,309,000
(Administrative Supply)	(6,027,840,000)	(15,105,000,000)	(9,077,160,000)
(Furniture and Equipment)	(154,560,000)	(9,600,109,000)	(9,445,549,000)
Out Source Service	1,250,000,000	8,827,800,000	7,577,800,000
(Fee for training staff members both in country and abroad)	(—)	(1,800,000,000)	(1,800,000,000)
(Maintenance and Repair)	(1,238,480,000)	(5,970,800,000)	(4,732,320,000)
Other Out-source Service	1,650,000,000	3,025,000,000	1,375,000,000
Staff burden	9,100,000,000	9,866,080,000	766,080,000
Sponsorship and Social Support	25,000,000	25,000,000	0
Tax and Excise	70,000,000,000	80,318,021,000	10,318,021,000
(Pay back and Refund for VAT)	Unknown	80,000,000,000	---
Total	92,325,000,000	132,309,210,000	39,984,210,000

(Unit: Riel)

The annual budget increases from fiscal 2013 to fiscal 2014. The increase was caused by an increase of administrative supply, out-sourced services (Inc. facility maintenance and staff training), and refund of VAT.

Operational budgets and project budgets are managed separately. For instance, the DIT's FY2015 budget proposal is shown in Table 2-3. When planning a budget, the DIT submits a budget proposal to the MEF in September of each year. After deliberating the budgets it manages, the MEF approves the request at a regular meeting held in December. According to the GDT, some project budgets for the Modernization and Automation of Tax Administration are requested from the MEF and executed through coordination between the GDT and the MEF.

**Table 2-3 DIT's FY2015 Budget Proposal**

Item	Details	Riel
Operational Expenses		30,000,000
IT Equipment		128,436,000
Office Supply		140,000,000
Outsource Work		14,400,000
Other Expenses	Network	2,094,768,000
	Database	998,200,000
	Web Development	202,604,000
Total		3,608,408,000

The FY2015 budget proposal includes an item labeled "Network" which is partially used for the integration of existing databases. The proposal, however, does not explicitly describe

“database integration” or the “data processing center” as items. This budgeting information suggests that the future IT-related improvements need to be funded separately from operating budgets.

#### 2.1.4. Tax Revenue

The GDT’s tax revenues are divided into state tax revenue, local tax revenue, and non-tax revenue. The state tax revenue makes up a large proportion of the revenue.

The state tax revenue consists of direct and indirect taxes. Direct tax is mostly from Tax on Profit, and indirect tax is from Value Added Tax (VAT). In terms of the tax items, income taxes (such as the Tax on Profit and Salary Tax) and transfer taxes (such as that VAT) make up a large portion of tax revenue. Asset-based taxes such as Property Tax make up a relatively small portion of tax revenue.

**Table 2-4 Tax Revenue FY2013**

<b>Tax Items</b>	<b>Revenue (Million Riels)</b>
I State Tax Revenue (1+2+3)	3,052,581.0
1 Direct Tax	1,562,320.0
Salary Tax	281,780.0
Profit tax	1,192,670.0
Tax on property rental	87,870.0
2 Indirect Tax	1,471,470.0
Turnover tax	32,000.0
Value added tax	1,018,270.0
Excise tax	421,200.0
3 Other Revenue	18,791.0
II Local Tax Revenue (1~8)	408,727.5
1 Property Transfer tax	122,512.0
2 Unused land tax	2,803.0
3 Public lighting tax	96,595.5
4 Accommodation	9,259.0
5 Slaughter tax	1,224.5
6 Patent tax	21,009.0
7 Motor and vehicle tax	98,920.0
8 Property Tax	56,404.5
III Non Tax Revenue	2,300.0
Total Tax Revenue ( I + II + III )	3,463,608.5

Source: Situation of Domestic Tax Revenue

## 2.2. Procedure Manuals and Guidelines

### 2.2.1. Procedure Manuals and Guidelines

Most of the manuals and guidelines on executing the departmental responsibilities defined in Prakas have not been formally approved. Some of the manuals and guidelines finalized have not been distributed or revised, and training has not been provided on the use of the manuals and guidelines. The GDT’s operations are largely based on the experience of its staff.

One audit guideline, for instance, was drafted in 2008 while the GDT was still a part of the MEF and has not been used as a basis for training all of staff members of the GDT. The JICA team interviewed the departments of the GDT and discovered that there are manuals

and guidelines created by the GDT itself and by technical assistance projects from various donors. The manuals and guidelines are left as is in “draft” and have yet to be formalized.

**Table 2-5 List of Drafted Manuals and Guidelines**

Name of Document	Issuance date	Author	Status
Value Added Tax Audit Manual	TBC	GDT	Draft
Taxpayer Services Manual	Dec. 2012 Nov. 2004	US Treasury	Draft
VAT Instruction on the Implementation Audit Manual	Oct. 1998	GDT ?	Draft
Tax Arrears Manual	2002	US Treasury	Draft
Tax Arrears Manual	Developing	US Treasury	Draft

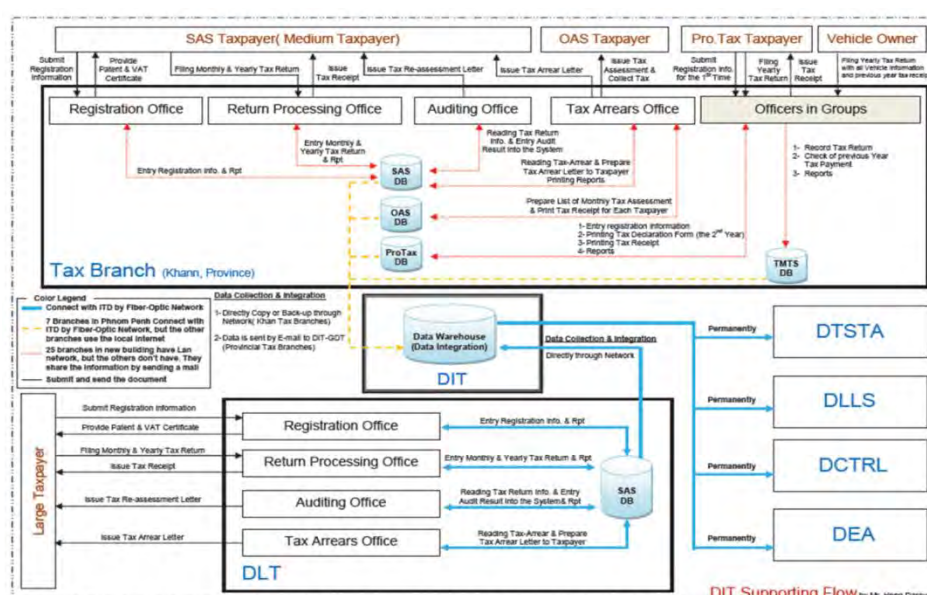
Source: JICA Study team

### 2.3. Current IT Architecture of the GDT

#### 2.3.1. Current IT Architecture of the GDT

The Current IT Architecture and data flow are summarized in Figure 2-4. The Taxpayer database managed by the GDT consists of five main applications, as follows:

- Self-Assessment System (SAS)
- Data Centralized System (GDT-SAS)
- Official Assessment System (OAS)
- Tax on Means of Transportation System (TMTS)
- Property Tax System (Pro Tax)



Source : Created by the Research Team based on Materials Provided by the DIT

**Figure 2-5 Current IT Architecture of the GDT**

### 2.3.2. The GDT’s System and Related Information

Table 2-6 summarizes the system of the GDT and its users.

Tables and data items of each system are shown in “Appendix 6 Tables and Data Items.”

- SAS DB: Refer to “SAS Application Diagram” (Page 1 – 12)
- OAS DB: Refer to “OAS Database Documentation” (Page 12 – 24)
- ProTax DB: Refer to “ProTax Database Documentation ” (Page 25)
- TMTS DB: Refer to “TMTS Database Documentation” (Page 26 – 33)

**Table 2-6 The GDT’s System and Related Information<sup>4</sup>**

No	System	Entry Users		Entry Information
1	SAS DB	Tax Branches	Taxpayer Services Bureau	<ul style="list-style-type: none"> <li>• Enter registration information</li> <li>• Generate reports</li> </ul>
2	SAS DB	Tax Branches	Return Processing Bureau	<ul style="list-style-type: none"> <li>• Enter monthly and yearly tax return information</li> <li>• Generate reports</li> </ul>
3	SAS DB	Tax Branches	Tax Audit Bureau	<ul style="list-style-type: none"> <li>• Enter tax audit results</li> <li>• Read tax return information</li> </ul>
4	SAS DB	Tax Branches	Tax Arrears Collection Bureau	<ul style="list-style-type: none"> <li>• Read information regarding tax arrears</li> <li>• Generate reports such as tax arrears letters</li> </ul>
5	SAS DB	DLT	Taxpayer Services Bureau	<ul style="list-style-type: none"> <li>• Enter registration information</li> <li>• Generate reports</li> </ul>
6	SAS DB	DLT	Return Processing Bureau	<ul style="list-style-type: none"> <li>• Enter monthly and yearly tax return information</li> <li>• Generate reports</li> </ul>
7	SAS DB	DLT	Tax Audit Bureau	<ul style="list-style-type: none"> <li>• Enter tax audit results</li> <li>• Read tax return information</li> </ul>
8	SAS DB	DLT	Tax Arrears Collection Bureau	<ul style="list-style-type: none"> <li>• Read information regarding tax arrears</li> <li>• Generate reports such as tax arrears letters</li> </ul>
9	OAS DB	Tax Branches	Tax Arrears Collection Bureau	<ul style="list-style-type: none"> <li>• Prepare lists of monthly tax assessment</li> <li>• Issue tax receipts</li> </ul>
10	ProTax DB	Tax Branches	Officers in Groups <sup>5</sup>	<ul style="list-style-type: none"> <li>• Enter registration information</li> <li>• Issue tax return forms</li> <li>• Issue tax receipts</li> <li>• Generate reports</li> </ul>
11	TMTS DB	Tax Branches	Officers in Groups <sup>5</sup>	<ul style="list-style-type: none"> <li>• Enter tax return information</li> <li>• Read and check previous year tax payments</li> <li>• Generate reports</li> </ul>

<sup>4</sup> Tax returns and supporting documents are scanned and saved in servers at the DLT/tax branches detached from SAS.

<sup>5</sup> Officers in Groups are groups of staff members from several bureaus in tax branches assigned to work for Tax on Means of Transportation or Tax on Property.

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Deputy Director/Chief of Bureau in charge and the entry users have access rights to read and write the data in the system. Usernames and passwords are used to restrict unauthorized access, and each access is recorded.

### 3. Description of Roadmap Development

#### 3.1. Roadmap Development and its Objectives

The Roadmap aims to organize short- and medium-term directions for the Modernization and Automation of Tax Administration in Cambodia

The following Figure 3-1 shows the processes to develop a roadmap for the Modernization and Automation of Tax Administration. As stipulated under the “Revenue Mobilization Strategy 2014-2018,” the workflows of key functions were analyzed to identify the current status (As Is) and accomplish the vision and goal for the Modernization and Automation of Tax Administration (To Be). The differences between the vision and goal and the current status (Gaps) shall be resolved by process improvement solutions. These solutions are summarized into the Roadmap.

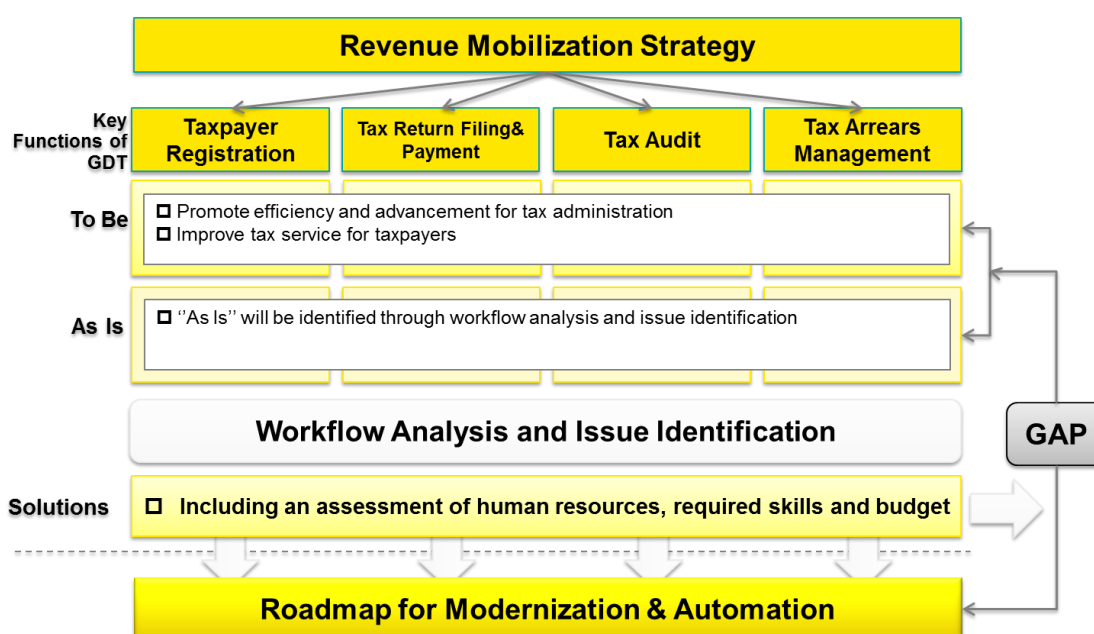


Figure 3-1 Study Framework

#### 3.2. Vision for the Modernization and Automation of Tax Administration

It will be important to define a vision and a goal to implement the Modernization and Automation of Tax Administration. Without a clear vision and goal, the project may fail to attain its final objectives and ultimately collapse. Therefore, the JICA study team held a series of discussions with the GDT to set a vision and goal for automation and modernization.

“Improve several key tax administration functions, more specifically, taxpayer registration, tax return filing and payment, tax audits, and tax arrears management, and thereby increase tax revenue.”

Engaging IT will lead to the following achievements:



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- ① Efficient Workflow
  - ② Enhance the quality of the Tax Administration (including strategic selection for tax audits)
  - ③ Improve quality of service for taxpayers

It will be essential for the GDT to share the vision and goal in order to proceed to the Modernization and Automation of Tax Administration. Further discussion is encouraged as a means of sharing among GDT employees the GDT's vision and ultimate objectives for the entire modernization and automation program.

## 4. Results of Workflow Analysis

### 4.1. Work Volume Analysis

The study team analyzed the volume of work expected to impose high burdens. (Refer to “Appendix 1 Workflow”) The work volume of the DLT is summarized as follows. Other tax branches show trends similar to the DLT regarding work volume.

- ① Tax Audits make up a relatively high proportion of the work volume, particularly the work to collect and analyze taxpayer information.
- ② The analysis shows a concentration of return filing at the end of each fiscal year and a due date for monthly payments. As a result, taxpayers might need to wait in a long queue to complete the processes. The system can be upgraded to improve the quality of taxpayer services.
- ③ The work volume in taxpayer registration and the tax arrears management are relatively low. However, it seems that the tax offices are not executing their tasks as they are supposed to.

**Table 4-1 Volume of Work**

Flow #	Flow Name	Process Name	Supposed detail operation	MM/year
A-1	Taxpayer Registration (Initial)	5_Receive the registration Doc	Receive the registration document from taxpayers and confirm whether or not the necessary documents are submitted.	Less than 1
		12_Input company data to DB	Input the company data of initial registration such as company name, address, representative person, to GDT DB.	Less than 1
A-2	Taxpayer Registration (Amendment)	5_Receive the amended Doc	Receive the amended document from taxpayers and confirm whether or not the necessary documents are submitted.	1
B	Tax Return Filing and Payment	5_Receive the Tax Return	Receive the tax return document from taxpayers and confirm whether or not the necessary documents are submitted.	34
		8_Input tax collection Data	Input the tax return data such as the amount of tax return, sales, procurement to GDT DB.	5
C-1	Tax Audit (DEA)	1_Make company list for audit based on various information such as risk rate, tax evasion event.	Gathering various information such as risk rate, uncertainty, tax evasion event from central department, primary organizations, and other related institutions and make audit request list.	11
		9_Collect the necessary information	Collect taxpayers' data and information from central department, primary organization and related institutions for tax audit.	55
		10_Analyze the information	Analyze the taxpayers information from LTD., Branch and outside GDT.	23
		11_Conduct a field survey and interview	Go to the taxpayers office and conduct a field survey and a series of interviews.	60
		13_Make a draft audit & Re-assessment report	Based on the analysis, survey and interview, make a draft re-assessment report.	15
C-2	Tax Audit (DLT)	1_Make company list for audit based on various information such as risk rate, tax evasion event.	Gathering various information such as risk rate, uncertainty, tax evasion event from central department, primary organizations, and other related institutions and make audit request list.	1
		9_Collect the necessary information (Limited and Desk Audit)	Collect taxpayers' data and information from central department, primary organization and related institutions for tax audit.	285
		9_Collect the necessary information (Refund and Special Audit)	Collect taxpayers' data and information from central department, primary organization and related institutions for tax audit.	100
		10_Analyze the information	Analyze the taxpayers information from LTD., Branch and outside GDT.	385
		11_Conduct an interview and inquire to taxpayers	Go to the taxpayers office and conduct a field survey and a series of interviews.	103
		12_Make a draft audit & Re-assessment report	Based on the analysis, survey and interview, make a draft re-assessment report.	51
D	Tax Arrears Management	1_Make tax arrears table and send the doc below	Make tax arrears table based on notification for tax arrear table and send it to Tax Arrears Bureau	11
		5_Input data such as the amount of tax collection	Input the tax collection data such as company data, the amount of tax collection to GDT DB	Less than 1

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The following are the results of the workflow analysis.

## **4.2. Taxpayer Registration**

### **4.2.1. Standardization of Taxpayer Information Management Procedures**

Standardized procedures to manage taxpayer information for the assurance of accuracy are necessary, because accurate taxpayer information can lead to fair and proper management of tax and tax arrears.<sup>6</sup> If taxpayer information is not updated to its latest “status,” incorrect information will remain in the database and require tax officials to perform unnecessary information-collection procedures during the return filing, tax auditing, and tax arrears management processes.

According to the DTSTA, the DTSTA obtains hardcopy data of taxpayer information from the MOC every month or every two months. However, some tax branches claim that the data is not always shared by the DTSTA. Because information is shared via hardcopy, transforming documents from hard to soft data requires data entry into the system and a certain amount of time. New GDT operation shall also be established to keep track of taxpayer business conditions, such as new incorporations, changes of address, temporary closures, and business closure.

As a result, the matching of information between the MOC and the GDT at the branch level is infrequently checked. Taxpayer relocation and closure of businesses might not be reflected in the GDT’s taxpayer registration. Without updated information, tax evasion can occur, and non-existing taxpayer information can retain active-taxpayer status. Rules and policies regarding information-sharing with the MOC/GDCE and how the information obtained will be used within the GDT shall be standardized and documented.

### **4.2.2. Information-Sharing (Inside and Outside of the GDT)**

Information-sharing with the MOC/GDCE and within the GDT to manage accurate taxpayer information needs to be facilitated. Without standardized information-sharing procedures, tax officials have difficulty in obtaining necessary information, and the need for coordination between top management members and related ministries compromises the efficiency of the workflow. Also, as mentioned in 4.2.1, the information obtained might not always be shared or effectively used within the GDT. Information-sharing shall be enhanced to ensure the accuracy of taxpayer information.

### **4.2.3. Simplification of Procedures**

A number of approval processes to issue a new VAT Certificate may take considerable time and cause delays for some business owners starting up businesses. The approval processes shall therefore be simplified for effective VAT Certificates issuance, though none of the required processes shall be excluded outright.

The issuance of a VAT Certificate currently requires approvals in the following order.

- ① Official of DLT/tax branches
- ② Deputy Chief of DLT/tax branches
- ③ Chief of DLT/branch
- ④ Deputy Director of DLT/tax branches
- ⑤ Director of DLT/tax branches

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<sup>6</sup> Each taxpayer must register its immovable property/real estate with the GDT. Every taxpayer who owns property valued in excess of 1 Million Riel must file a tax return and pay tax every year. Therefore, taxpayers have to report to the GDT when the owner of a property changes. Otherwise, the previous owner pays the property tax. According to the GDT, taxpayers are required to attach tax returns and payment information when they report an ownership transfer to the Ministry of Land Management associated with a purchase of sale of property. This indicates that taxpayer information is checked at least during the tax return filing and payment.

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- ⑥ Official of DTSTA
  - ⑦ Deputy Chief of DTSTA
  - ⑧ Chief of DTSTA
  - ⑨ Deputy Director of DTSTA
  - ⑩ Director of DTSTA
  - ⑪ Two Deputy Director Generals
  - ⑫ Director General

According to the GDT, approval processes must be handled through different tax offices (e.g., the DLT/tax branch and the DTSTA) to ensure that no VAT Certificate is issued to taxpayers who will evade taxes (e.g., by using fake invoices).

※Refer to “Appendix 1 Workflow (Taxpayer Registration 19-24)”

#### 4.2.4. Raising Taxpayer Awareness

Insufficient notifications from taxpayers result in work burden for the Tax Audit Bureau by requiring it to trace and update changes in taxpayer information. Taxpayers have a legal obligation to file changes in registered information voluntarily to the GDT when they relocate or change their businesses. However, an interview with the GDT has indicated that there are some taxpayers who recognize this obligation. There are also taxpayers who recognize the obligation but do not come to the GDT to report.

According to the Tax Law, the GDT can impose penalties on those who fail to report changes in information within 15 days. However, according to the Taxpayer Services Bureau at the DLT, the GDT does not impose penalties even when it is allowed to do so, except in cases where taxpayers are purposely not filing changes. The GDT needs to enhance taxpayer compliance by strictly imposing legal penalties on those who fail to report changes in information.

### 4.3. Tax Return Filing and Payment

#### 4.3.1. Standardization of Procedures

Return-filing procedures need to be standardized in each tax office. In the current return-filing and payment process, tax payments are made before filing and tax return documents attached with bank slips are submitted at windows. In some tax branches, taxpayers only submit bank slips without return-filing documents and the tax branches need to check which items are paid. The GDT requires time to check which items are paid in these cases, even if the number of taxpayers is small. Also, when the tax office receives return-filing documents, one tax office checks the declared amount of tax while another tax office only checks documents without recalculation.

※Refer to “Appendix 1 Workflow (Tax Return 1-5)”

#### 4.3.2. Information-sharing (Inside and Outside of the GDT)

##### (1) Inside of the GDT

Financial statements and bank slip information submitted at return-filing are stored in a server kept separate from SAS’s database, which makes it difficult to share the information within the GDT. In other words, the numerical data in return-filing documents, such as figures on tax bases and tax amounts, are entered into SAS, while filed documents and bank slips are scanned and saved in a different server detached from SAS and cannot be shared throughout the GDT.

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Therefore, the tax officials respectively handling the functions of tax administration, taxpayer registration, tax return filing and payment, tax audits, and tax arrears management have difficulty in collecting the necessary data, as there is limited access to the SAS database and the collection of the necessary information takes time. From an IT perspective, this is a problem of poorly integrated data management.

※Refer to “Appendix Workflow (Tax Return 14-16)”

(2) Outside of the GDT

Financial institutions send hardcopies or PDF documents of tax payments to the GDT every day, and the Return Processing Bureau at the DLT/tax branches (or the Tax Arrears Collection Bureau for some branches) verifies the payments with bank slips submitted by taxpayers, regardless of whether or not tax payment information from financial institutions is received. The Return Processing Bureau and Tax Arrears Collection Bureau have to spend significant time to check which items are paid, as some taxpayers submit bank slips that only state the total payment amounts instead of slips with breakdowns of the payment amounts item by item.

#### 4.3.3. Simplification of Procedures

(1) Calculation Function for the Tax Amount

The tax return form shall be simple and easy for taxpayers to fill out. Miscalculation might occur when taxpayers prepare the form by hand, and taxpayers or accountants require time to calculate the tax amounts. The tax return form is currently prepared as an online PDF form that can be filled out by hand or by data entry; however, no tax return form equipped with functions to automatically calculate tax amounts have yet been developed. As a result, taxpayers need to fill in the forms by hand or ask accounting firms to fill them out.

SAS is equipped with simple automatic calculation functions that multiply tax base by tax rate. Sophisticated functions, such as a function to calculate the tax amount from the declared information, shall be developed, and steps shall be developed to ensure that errors are not overlooked. This can be improved through using information system effectively.

Although the accuracy of tax return is checked at windows according to the DLT, it is uncertain whether or not tax return is actually checked by tax officials because no check box is checked on the filing documents to show whether a tax officer has checked the tax amount. Tax returns are also checked at the Tax Audit Bureau at the DEA and the DLT/tax branches, but only returns selected as samples. As a result, some return filings might not be checked. This is due to an institutional issue that can be improved through the establishment of procedures to check the claimed amounts.

(2) Data management

Filing documents and attached bank slips are scanned at each tax branch; however, some tax branches are unable to scan documents due to infrastructural issues. As a result, comprehensive data management becomes difficult.

※Refer to “Appendix 1 Workflow (Tax Return 8, 16)”

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## 4.4. Tax Audit

### 4.4.1. Standardization of Procedures

Standardized criteria and policies to select corporations for tax audits are required, as well as the tax audit procedures themselves. Without clear standards, policies, and procedures, tax audits might lose transparency and the audits may not necessarily extend to all targeted taxpayers. This is one of the institutional matters that can be improved through standardized and authorized manuals, procedures, cases for tax audit procedures, and the acquisition and sharing of knowledge.

### 4.4.2. Information-sharing (Inside and Outside of the GDT)

#### (1) Inside of the GDT

Obtaining necessary data for the selection of target corporations and tax audits become time consuming processes because tax auditors need to ask other departments to provide data such as financial statements and tax return information.

At the Return Processing Bureau, financial information submitted with filed returns is stored in a different server from SAS; therefore, officers cannot look up the data stored in the system. It can also be difficult for the Tax Audit Bureau at the DEA to access tax return information due to limited access rights. From an IT perspective, this is a problem of ① poorly integrated data management and ② limited access rights to the database.

The DEA's tax audit results are shared with the Return Processing Bureau via hardcopy but not shared with the Tax Audit Bureau at the DLT/branch directly. Also, changes in the amount of taxation updated by the DEA cannot be traced by the Tax Audit Bureau. As a result, the Tax Audit Bureau might be unable to conduct proper tax audits based on correct income and tax payment information, which might cause inefficient and inexact tax audits. This is related to operational matters regarding information-sharing within the GDT.

※Refer to “Appendix 1 Workflow (Tax Audit 9)”

#### (2) Outside of the GDT

The GDT shall establish standards, policies, and procedures to share information required for tax audits with related ministries in order to conduct effective and efficient tax audits. It is extremely important for the Tax Audit Bureau to obtain import/export transactions information from the GDCE, and also property and bank account information from the Ministry of Land Management, in order to confirm taxpayer declarations. Although the Tax Audit Bureau asks other ministries to share information, the information the other ministries provide is sometimes old, or the other ministries sometimes provide no information, or it sometimes takes time to obtain information. Thus, the tax audits take longer. This is related to institutional and operational issues regarding information-sharing outside of the GDT.

### 4.4.3. Simplification of Procedures

#### (1) Duplicate Procedures

Effective human resource allocation might not be achieved. The Tax Audit Bureaus at the DLT/tax branches and the DEA are responsible for different types of audits and may conduct audits of the same taxpayer. Therefore, the same taxpayers might be

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audited at different tax offices simultaneously or continuously, which might compromise cost effectiveness.

Due to several approval processes for reassessing reports prepared by Tax Audit Bureaus, it takes time to send assessment letters to taxpayers. This can cause late payment penalties for taxpayers. Reassessment reports require the approvals of tax officials of the DLT/tax branches, tax officials of the DEA, and the Deputy Chief, Chief, Deputy Director, Director, two Deputy Director Generals, and Director General. Clearly this can be simplified.

(2) VAT Cross checking

Regarding VAT, the sales and purchase records of products and services are cross checked at the Tax Audit Bureau in order to confirm the accuracy of tax amounts. The cross checking is conducted with sales/purchase records that taxpayers submit with their tax returns. Sales/purchase records are submitted as hardcopies in most cases, which makes it difficult to cross check automatically. Even if sales/purchase records are submitted as softcopies, cross checking has to be done manually and is difficult to conduct effectively. Therefore, cross checking becomes time and labour intensive work that compromises efficiency. Efficient cross checking can be achieved by using information system effectively.

## 4.5. Tax Arrears Management

### 4.5.1. Standardization of Procedures

The major role of the Tax Arrears Collection Bureau at the DLT is to collect arrears from large taxpayers. In order to play this role with limited resources, arrears collection shall be conducted based on an evaluation of the tax amount of each taxpayer and its collectability. Therefore, standardized procedures associated with the task, including procedures for evaluating the business situations of taxpayers and ability to pay tax, need to be established. Standardized procedures can result in efficient arrears collection and enable tax officials to utilize different strategies to collect arrears from taxpayers with high and low collectability.

### 4.5.2. Information-sharing (Inside and Outside of the GDT)

Taxpayer information needs to be obtained from other ministries or financial institutions in order to find taxpayers' current addresses and collect tax arrears. This needs to be further improved. If the information is not sufficiently shared, it is difficult to confirm if taxpayer assets are accurate or the arrears amount is collectable. This issue is related to the establishment of policies and rules for information-sharing with other departments.

### 4.5.3. Simplification of Procedures

The GDT's interpretation of the law is that the GDT has to deliver a taxpayer a reminder letter in person. On the other hand, the GDT sends reminder letters to persons who cannot be found, which can be interpreted as permission to mail letters instead of delivering them in person.

### 4.5.4. Raising Taxpayers Awareness

Being unable to collect tax arrears can lower taxpayer morals regarding their obligation to pay tax. Legal actions such as 'Order Nullifying Permit and License' and 'Stopping Export-Import Operations' are conducted to collect arrears. More effective actions such as 'The Freezing of Bank Accounts' should also be carried out. According to the GDT, those actions are not currently options for the GDT because they require approvals from several

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ministries and because banks do not approve the actions. ‘Confiscation,’ another effective action, cannot be carried out because no tax courts equipped to handle confiscation cases are established. This is related to institutional matters.



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## 5. Possible Solutions

### 5.1. Tax Administration System (To Be)

To attain the objectives of the Modernization and Automation of Tax Administration, the GDT needs to improve its essential administrative procedures: taxpayer registration, tax return filing and payment, tax audit, and tax arrears management. The following section illustrates an ideal model of tax administration.

#### (1) Taxpayer Registration

Taxpayer information has to be kept accurate, up to date, and available in real time in order to realize fair and proper tax administration. The issuance of certificate/documents shall be expedited to support the business activities in a timely manner.

- ① Effective and efficient execution: establish a system to manage taxpayer information, document internal procedures, and promote internal information-sharing.
- ② Taxpayer services: efficient procedures at a window (less waiting time at a window and/or prompt processing of VAT# issuance) and measures to promote the updating of taxpayer information.

#### (2) Tax Return filing and Payment

Taxpayer tax return information is matched with payment information to ensure a correct internal process.

- ① Effective and efficient execution: develop a matching system, standardize internal procedure documentation, and share information with related departments.
- ② Taxpayer services: conduct efficient procedures at a window (less waiting time at a window and refund processes are expedited) and inform taxpayers of the tax return procedures and the fact that consultation is available.

#### (3) Tax Audit

Enhance taxpayer compliance through the execution of tax audits.

- ① Effective and efficient execution: store, manage, and share information required for executing tax audits and audit techniques.
- ② Maintain accountability: conduct tax audits based on fair selection of taxpayers and proper procedures in accordance with the law.

#### (4) Tax Arrears Management

Manage tax arrears effectively and implement enforcement processes to ensure the collection of arrears.

- ① Effective and efficient execution: properly manage tax arrears to avoid extinctive prescription. Store, manage, and share information required for tax arrears management, and establish arrears collection policies for various cases. (e.g., malicious, large-scale, and challenging cases)
- ② Maintain accountability: conduct arrears collection based on standardized procedures.

The following are detailed descriptions of possible solutions to lead to the above “To Be” model.

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## 5.2. Taxpayer Registration

### 5.2.1. Standardization of Taxpayer Information Management Procedures

#### (1) Solution

A system should be implemented to update taxpayer information on a regular basis to ensure correct taxpayer information. More precisely, when a taxpayer moves its office from one place to another, the updated information<sup>7</sup> submitted to the MOC and other non-government institutions and the GDT's data should be regularly matched up to check for consistency.

To improve the reliability of taxpayer information, the following procedures are required.

- ① The GDT needs to ensure that the procedures to register taxpayer information are properly conducted.
- ② The GDT needs to ensure that the procedures to update and match taxpayer information are properly conducted.
- ③ The GDT needs to conduct a periodical taxpayer information “cleansing” (e.g., every three years).
- ④ Procedures to manage required information such as “taxpayer status” need to be established.
- ⑤ The processes of ① to ④ need to be monitored to check their effectiveness and accuracy simultaneously.

The matching of taxpayer information may be automated with the application of IT in the near future. To connect and integrate the GDT's system with the systems of other government institutions will require time. Therefore, it shall be pursued in the medium to long term.

#### (2) Expected Outcome

The process may increase tax revenue by broadening the taxpayer base, and correct taxpayer information will eliminate tax evasion. Also, the time spent on information-matching in the tax audit and tax arrears process can be reduced.

### 5.2.2. Promotion of Information-sharing

#### (1) Solution

Standardized procedures shall be established to facilitate information-sharing with related ministries. To standardize the information-sharing procedure between the GDT and other government institutions, reciprocal information-sharing in compliance with the regulatory restrictions is required to improve the accuracy of information. The formats used to share information need to be standardized. Also, the GDT needs to share the information obtained from other government institutions with the tax branches either via hardcopies or scanned hardcopy data.

#### (2) Expected Outcome

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<sup>7</sup> Updated information includes census information conducted by the GDT.

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Promoting information-sharing will improve the processes of both the GDT and other government institutions. Therefore, information-sharing will improve the entire Cambodian government's administrative capability.

### **5.2.3. Simplification of Approval Procedures**

#### (1) Solution

The VAT Certification issuance process requires approvals of 7 staff members from DLT/tax branch, 7 staff members from the DTSTA, 2 Deputy Director Generals, and the Director General. This can be simplified. One idea is to set a standard that defines what DG needs to approve and what DG can delegate. Similar processes being undertaken by the DLT/tax branches and the DTSTA shall be conducted by one tax office.

There are cases where taxpayers obtain a VAT number for the sake of trading activities but evade tax payment. The GDT shall closely share information with the GDCE to cease trading and pursue other enforcement procedures.

#### (2) Expected Outcome

Simplified procedures enable better human resource allocations and clarify the responsibilities of each tax office of the GDT.

### **5.2.4. Enhancement of Activity to Raise Taxpayers' Awareness**

#### (1) Solution

Inform taxpayers of the obligation to report changes in their information such as their addresses, business names, business activities, etc. The following options can be taken:

Tax officials can ask taxpayers whether there are any changes in addresses or business names when taxpayers file returns or call to make inquiries.

The GDT shall also inform taxpayers through its website, various media, and seminars that certain penalties will be imposed if they fail to report changes in their information.

#### (2) Expected Outcome

It is difficult to estimate effectiveness in the short term; however, the taxpayers' minds will change and efforts to promote taxpayer compliance can lead to increased tax revenue, reduce the excessive burdens on the GDT, and improve the allocation of resources.

## **5.3. Tax Return Filing and Payment**

### **5.3.1. Standardization of Procedures**

#### (1) Solution

Procedures for return filing and payment shall be clearly standardized in consideration of the present situations in the tax branches and in the headquarters. In particular, the GDT shall define the extent to which the filing document descriptions shall be checked and which tax office is to be in charge. Taxpayers are consulting through some windows; however, the GDT shall consider how to deal with these consultations. If

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these consultations are conducted, they shall be promoted through the internet and other media. The following measures can be taken for promotion.

- ① Procedures shall be depicted and notified to taxpayers with promotional materials such as leaflets posted on walls, both for the convenience of taxpayers and to give the GDT staff a common understanding of the procedures themselves.
- ② All return filing and payment procedures shall be described in a leaflet and uploaded to the GDT's website.
- ③ Windows shall focus and carry out procedures and shall not accept queries. Questions shall be handled through a separate window of service. Otherwise, the window shall be separated for separate handling of taxpayers who are confident in filing and those not confident in filing.
- ④ If the GDT decides to provide more means of payment for taxpayers to enhance taxpayer services, the GDT shall consider information-sharing with banks to obtain payment data from banks.

(2) Expected Outcome

Standardized procedures will define the GDT's tasks and enable the GDT to utilize all of its resources more appropriately. The appointment of taxpayer consultations will improve service for taxpayers and contribute to revenue increase in the long run.

### 5.3.2. Promotion of Information-sharing

(1) Solution (Inside of the GDT)

In order for other tax offices to access the scanned data, the detached servers at the DLT/tax branches should be integrated with SAS's database. Guidelines should be provided to clarify the extent to which information can be shared.

(2) Expected Output (Inside of the GDT)

Database integration does not require a large amount of investment; however, the merits information-sharing confers, such as enabling tax officials to obtain required information when necessary and to work efficiently, are expected at various segments of the GDT's work, and earlier implementation is recommended.

(3) Solution (Outside of the GDT)

A common tax payment document format that clearly states items of tax shall be introduced with the cooperation of financial institutions. Also, instead of hardcopy or PDF documents, an Excel format for tax payment documents should be prepared so that the data can be verified with taxpayer bank slips automatically by the system when financial institutions send tax payment documents to the GDT.

(4) Expected Outcome (Outside of the GDT)

Processes to check the tax amounts declared will be eliminated and work burdens will be reduced for the Return Processing Bureau at the DLT/tax branches and for some tax branches at the Tax Arrears Collection Bureau if a tax payment document format stating the items of tax payment is introduced and used by all financial institutions. Also, verifying the tax payments made at financial institutions with bank slips submitted by taxpayers will be easier and efficient with the usage of the system.

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### 5.3.3. Simplification of Procedures

(1) Solution (Return Filing)

A tax return form in Excel format that can automatically calculate claimed tax amounts should be uploaded to the website in order to prevent calculation errors and to make return filing easier and simpler. The upgrading of tax return documents will initiate future e-filing implementation followed by the submission of tax return forms by electronic data, mail, data entry at the GDT's counter with e-filing software, and submission from each taxpayer's home.

(2) Expected Outcome (Return Filing)

The distribution of a tax return format equipped with a calculation function will improve the accuracy of filed amount and thus improve the service level of taxpayers as such. Step-by-step implementation of e-filing will provide taxpayers with various methods for filing returns and enhance taxpayer service, which in turn will stimulate tax revenue increases.

(3) Solution (Checking the Accuracy of Declared Tax Amounts)

The GDT needs to determine the tax office in charge of checking the accuracy of declared tax amounts in order to avoid duplication of procedures. The GDT also needs to decide the extent to which the checking is necessary. The solution requires a review of the tax laws.

(4) Expected Outcome (Checking the Accuracy of Declared Tax Amounts)

Earlier implementation is recommended as a review of declared tax amounts does not require a significant investment and the avoidance of duplication leads to higher efficiency.

(5) Solution (Data Management)

A data processing center should be established to organize scanned data.

(6) Expected Output (Data Management)

The cost of establishing a data processing center varies depending on the extent to which it will process. However, the investment will be rewarded in the short term by increasing the effectiveness and comprehensiveness of the workflow.

(7) Solution (Calculation Function for Tax Amounts)

To identify miscalculation in tax return documents and to ensure the consistency of the tax return documents and attached documents, SAS shall be equipped with an automatic calculation function to calculate taxable amounts. The function shall be further advanced to monitor and analyze return filing and calculation processes for screening possible miscalculations.

(8) Expected Output (Calculation Function for Tax Amounts)

An advanced return filing and monitoring system will increase revenue by effectively enabling the identification of erroneous return filing and ensuring correct estimations of taxable amounts.

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## 5.4. Tax Audit

### 5.4.1. Standardization of Procedures

- (1) Solution (Standardization of Criteria to Select Target Corporations and Procedures for Audits)

Guidelines and tax audit procedures to select target corporations for audits should be clearly defined, and the procedures must be followed in order to have fair and transparent practices within the GDT. It will also be necessary to adapt the guidelines to the culture and social norms of the country.

- (2) Expected Outcome (Selection of target corporations for audits)

The transparency of tax audits within the GDT can be improved with relatively small investment in the short term.

- (3) Solution (Preparation of Manuals)

A tax audit manual should be prepared in order to maintain a certain level of quality for tax audits. Also, training should be provided to sustain newly standardized procedures.

Providing actual examples or cases of tax audit practice is another option for improving tax audit practice. JICA specialists are creating a list of cases. Therefore, it is recommended that the GDT include the cases in the guideline.

- (4) Expected Outcome (Preparation of Manuals)

A short-term return is hard to achieve because training requires the promulgation of a manual and contents. Ultimately, however, the transparency of tax audits within the GDT is improved.

### 5.4.2. Promotion of Information-sharing

- (1) Solution (Inside of the GDT)

Financial statements and tax declaration data for a tax audit should be shared with the Return Processing Bureau by IT functions such as a tax information retrieval function. Also, access rights, namely, whether or not to restrict or allow access rights for creating, reading, updating, or deleting data, need to be clearly defined based on an official's position. Protections to prevent unauthorized access need to be considered (i.e., recording

The results of a tax audit contain useful information for other tax offices. Providing access authority to relevant tax offices and individual staff shall be considered. When sharing tax audit results, information regarding tax audit results shall be properly updated, and information regarding tax audit results and company information (e.g., Balance Sheet, Income Statement, etc.) shall be classified.

When providing access authority, proper security controls are necessary. Although each access is recorded by the DIT in order to restrict unauthorized access, security controls are required to ensure the access rights are set properly and the data is not inadvertently deleted.

- (2) Expected Outcome (Inside of the GDT)

Earlier implementation is recommended, as a review of access-rights and sharing of tax audit results do not require large amounts of cost or workload and can shorten the time required to collect necessary information efficiently and benefit the GDT in the short term.

(3) Solution (Outside of the GDT)

The GDT and related ministries such as the GDCE and the Ministry of Land Management need to determine what information to share (e.g., trade activity, assets information, etc.) and how to share it efficiently and effectively with each other. Information needs to be shared by electronic data in the near future.

(4) Expected Outcome (Outside of the GDT)

Information shared by other ministries will be stored as soft data and utilized more efficiently with IT. Tax audits will be efficient and less time consuming. This will be a medium- to long-term investment.

### 5.4.3. Simplification of Procedures

(1) Solution (Duplicate Tax Audit and Approval Process)

A review of which tax offices are responsible for which types of tax audit is recommended, in order to avoid cases where several tax offices audit the same taxpayer. Compulsory inspection is pursued in Japan as one type of tax audit.

A review and simplification of the approval processes currently requiring the approval of seven tax officials, two Deputy Director General, and Director General is recommended.

(2) Expected Outcome (Duplicate Tax Audit and Approval Process)

A rethinking of the organizational structure and simplification of procedures will lead to efficient workflows.

(3) Solution (VAT Cross Checking Implementation)

A VAT cross checking system shall be implemented. The GDT shall provide an Excel form for sales/purchase records and develop a system that can automatically import data in Excel files into the system to perform automatic matching. The procedure for inputting data shall also be developed and publicized in order to standardize the data entered and make automatic data-matching by the system feasible. The VAT cross checking procedures currently carried out manually in the GDT will be made more practical and efficient by providing taxpayers an Excel form for sales/purchase records and asking them to submit the Excel form with their tax returns.

(4) Expected Outcome (VAT Cross checking Implementation)

An automated VAT cross checking system can enhance taxpayer service satisfaction. Because this requires considerable investment, long-term investment is recommended.

## 5.5. Tax Arrears Management

### 5.5.1. Standardization of Procedures

(1) Solution

The procedures have to be reviewed to accelerate arrear collection together with the defined roles of the Tax Arrears Bureau. Following are procedures that are thought to be necessary but have not been carried out at the Tax Arrears Bureau.

- ① Evaluating Existing Arrears

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The GDT needs to evaluate the collectability of each arrear and determine how to collect each arrear based on its characteristics. The GDT also needs to assess what types of information are needed from inside and outside of the GDT for evaluation of the arrears.

② Effective Arrears Management Based on an Aging List

Along with evaluation of existing arrears, the GDT needs to classify each arrear based on the number of days the taxpayer has been in arrears and then determine how to process the classified arrears accordingly.

The litigation actions for tax arrears that have extended a certain period should be clearly defined and executed. The execution of litigation action shall be strictly enforced to avoid any deterioration of taxpayer morals.

(2) Expected Outcome

With standardized procedures, certain work performance such as efficient tax arrears collection can be promised even if a tax official in charge is changed or a new tax official is assigned. The procedure shall be defined sooner to establish a clearer strategy of arrear collection without significant investment.

### 5.5.2. Promotion of information exchange

(1) Solution

Sharing taxpayer information with related ministries such as the MOC and the GDCE is critical for the GDT. The GDT should assess what kind of information is shared, and with what frequency and by what method.

(2) Expected Outcome

Tax arrears collection processes will be improved because the GDT will be able to determine taxpayers who are in arrears and execute legal actions to handle them in a timely manner with the usage of the information shared by other ministries. In the near future, data collected from other ministries and financial institutions in electronic format will enable the automatic extraction of taxpayers in arrears, and the collectability of the arrears will be clearly defined.

### 5.5.3. Simplification of Procedures

(1) Solution

The following arrear collection procedures shall be more effective and efficient.

- ① A reminder by phone or email
- ② A reminder letter by postal mail
- ③ A reminder letter delivered in person by a tax official

Arrear collection procedures using a reminder letter need to be reviewed to improve work efficiency, and the reviewed procedures must comply with tax laws and the responsibilities of the GDT.<sup>8</sup>

(2) Expected Outcome

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<sup>8</sup> At the end of the study, the study team was informed of a GDT initiative to consider and discuss amendments to the tax laws.



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Earlier implementation is recommended, because a relatively small investment is required. The improvement will be rewarding in the short term.

#### **5.5.4. Enhancement of Activity to Raise Taxpayer Awareness**

(1) Solution

The GDT must inform taxpayers that a penalty will be imposed upon those who fail to pay taxes and that legal actions will be pursued in some cases. Taxpayers shall be notified to raise their awareness that taxes must be paid by the deadline.

(2) Expected Outcome

Future tax revenue will be increased and work burden will be reduced as taxpayer awareness on their obligations increases.

## 5.6. Summary of Issues and Solutions

The following is a summary of the issues and solutions.

Key Function	NO	Issues	Risks	NO	Solutions	Solution Details
Taxpayer Registration	4.2.1	Standardization of Taxpayer Information Management Procedures	Without standardized procedures to manage taxpayer information, ①fair and proper management of tax and arrears cannot be realized. ②incorrect information will remain in the database and require for tax officials to perform unnecessary information-collect processes.	5.2.1	Standardize taxpayer information management procedures	①Implement a system to match the updated information submitted to the MOC and other non-government institutions and the GDT's data to check for consistency on a regular basis. ②Ensure the procedures to register, update, and match taxpayers' information are properly conducted. ③Conduct a periodical taxpayer information "cleansing." ④Establish procedures to manage required information such as "taxpayer status". ⑤Monitor the processes of ① to ④.
	4.2.2	Information-Sharing (Inside and Outside of the GDT)	①Without standardized information-sharing procedures, tax officials have difficulties in obtaining necessary information. ②If the information obtained is not shared or effectively used within GDT, the accuracy of taxpayers information might not be ensured.	5.2.2	Promote information-sharing	①Standardize procedures to facilitate information-sharing with related ministries. ②Share the information obtained from other government institutions with the tax branches either via hardcopies or scanned hardcopy data.
	4.2.3	Simplification of Procedures	A number of approval processes to issue a new VAT Certificate may take considerable time and make taxpayers be unsatisfied with services.	5.2.3	Simplify approval procedures	①Set a standard that defines what DG needs to approve and what DG can delegate. ②Conduct similar processes, being undertaken by the DLT/tax branches and DTSTA, by one tax office. ③Share information with GDCE to cease trading and pursue other enforcement procedures.
	4.2.4	Raising Taxpayer Awareness	There are some taxpayers who file changes in registered information voluntarily to the GDT. Insufficient notifications from taxpayers result in work burden for the Tax Audit Bureau by requiring it to trace and update changes in taxpayer information.	5.2.4	Enhance activities to raise taxpayers' awareness	①Ask taxpayers whether there are any changes in addresses or business names when taxpayers file returns or call to make inquiries. ②Inform taxpayers that certain penalties will be imposed if they fail to report changes in their information.
Tax Return Filing and Payment	4.3.1	Standardization of Return-Filing and Payment Procedures	Without standardized procedures in each tax office, return-filing and payment procedures might be conducted ineffectively at some tax branches.	5.3.1	Standardize return-filing and payment procedures	Standardize return-filing and payment processes and clarify each tax office's roles.
	4.3.2	Information-Sharing (Inside and Outside of the GDT)	If the GDT's database is not centralized, the collection of the necessary information will take time.	5.3.2	Promote information-sharing	①Integrate the detached servers at DLT/tax branches with SAS's database in order for other tax offices to access to the scanned data.
			Some taxpayers submit bank slips that only state the total payment amounts instead of slips with breakdowns of the payment amounts item by item; therefore, it takes significant time to check which items are paid.			①Introduce a common tax payment document format that clearly states items of tax with the cooperation of financial institutions. ②Prepare an Excel format for tax payment documents so that the data can be verified with taxpayer bank slips automatically by the system when financial institutions send tax payment documents to the GDT.
	4.3.3	Simplification of Procedures	If the return-filing form is not simple and easy for taxpayers to fill out, it is time consuming for taxpayers to fill out the form.	5.3.3	Provide a simple and easy tax return form	Upload a tax return form in Excel format that can automatically calculate claimed tax amounts to the website in order to prevent calculation errors and to make return filing easier and simpler.
			Sophisticated functions such as a function that can calculate tax amount from declared information shall be developed as well so that errors will not be overlooked. Without sophisticated functions, such as a function to calculate the tax amount from the declared information, errors will be overlooked.		Add calculation functions for taxable amounts	Add an automatic calculation function to calculate taxable amounts to identify miscalculation in tax return documents and to ensure the consistency of the tax return documents and attached documents
Without clear procedures to check tax returns, some return filings might not be checked.			Clarify roles of the department in charge of checking the accuracy of declared tax amounts		Determine the tax office in charge of checking the accuracy of declared tax amounts in order to avoid duplication of procedures and decide the extent to which the checking is necessary.	
		If some tax branches are unable to scan documents due to infrastructural issues, comprehensive data management becomes difficult.		Data management (softcopy)	Establish a data processing center to organize scanned data.	

Key Function	NO	Issues	Risks	NO	Solutions	Solution Details
Tax Audit	4.4.1	Standardization of Tax Audit Procedures	Without clear standards, policies, and procedures to select corporation for tax audits as well as tax audit procedures, tax audits might lose transparency and the audits may not necessarily extend to all targeted taxpayers.	5.4.1	Standardization of criteria to select target corporations and procedures for audits Preparation of manuals	Standardize guidelines and tax audit procedures to select target corporations for audits. Prepare a tax audit manual to maintain a certain level of quality of tax audits.
	4.4.2	Information-Sharing (Inside and Outside of the GDT)	①If information-sharing is insufficient, obtaining necessary data for the selection of target corporations and tax audits become time consuming processes because tax auditors need to ask other departments to provide data such as financial statements and tax return information. ②If access rights are limited, it can also be difficult to access tax return information. If information-sharing is insufficient, the Tax Audit Bureau might be unable to conduct proper tax audits. Without standards, policies, and procedures to share information required for tax audits with related ministries, effective and efficient tax audits cannot be conducted.	5.4.2	Promotion of information-sharing	①Share financial statements and tax declaration data for a tax audit with the Tax Return Processing Bureau by IT functions such as a tax information retrieval function. ②Define access rights based on an official's position. Consider providing access authority to relevant departments and individual staff. Determine what information to share and how to share it efficiently and effectively with related ministries taking consideration of information-sharing by electronic data in the near future.
	4.4.3	Simplification of Procedures	Several departments may conduct audits of the same taxpayer. As a result, effective human resource allocation and cost effectiveness might not be achieved. Due to several approval processes for reassessing reports prepared by Tax Audit Bureaus, it takes time to send assessment letters to taxpayers. Cross checking has to be done manually and is difficult to conduct effectively. Therefore, cross checking becomes time and labor intensive work that compromises efficiency.	5.4.3	Simplification of procedures	Review which tax offices are responsible for which types of tax audit in order to avoid cases where several tax offices audit the same taxpayer. Integrate duplicate tax audit procedures instead of having several tax offices audit the same taxpayer so that tax audit procedures will be made more efficient.
			VAT crosschecking implementation		Provide an Excel form for sales/purchase records and develop a system that can automatically import data in Excel files into the system to perform automatic matching.	
Tax Arrears Management	4.5.1	Standardization of Tax Arrears Management Procedures	Without standardized procedures, inefficient arrears collection from taxpayer with low collectability occurs. Without standardized procedures, inefficient arrears collection occur, and it is difficult for tax officials to utilize different strategies to collect arrears from taxpayers with high and low collectability.	5.5.1	Standardization of tax arrears management procedures	Review tax arrears management procedures to accelerate arrear collection together with the defined roles of the Tax Arrears Bureau.
	4.5.2	Information-Sharing (Inside and Outside of the GDT)	Taxpayer information needs to be obtained from other ministries or financial institutions in order to find taxpayers' current addresses and collect tax arrears, which needs to be further improved.	5.5.2	Promotion of information-sharing	Establish procedures to share taxpayer information with related ministries such as the MOC and GDCE including assessing what kind of information is shared, and with what frequency and by what method.
	4.5.3	Simplification of Procedures	The GDT's interpretation of the law is that the GDT has to deliver a taxpayer a reminder letter in person. On the other hand, the GDT sends reminder letters to persons who cannot be found.	5.5.3	Simplification of approval procedures	The following arrear collection procedures shall be more effective and efficient. ① A reminder by phone or email ② A reminder letter by postal mail ③ A reminder letter delivered in person by a tax official
	4.5.4	Raising Taxpayer Awareness	Being unable to collect tax arrears can lower taxpayer morals regarding their obligation to pay tax	5.5.4	Enhancement of activities to raise taxpayers' awareness	Inform taxpayers that a penalty will be imposed upon those who fail to pay taxes and that legal actions will be pursued in some cases.

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## 6. Roadmap for IT Master Plan Development

### 6.1. Scope

#### 6.1.1. Scope of the Roadmap

The Roadmap is developed based on the solutions explained in Chapter 5 for organizing the direction of the IT Master Plan. Solutions need to be divided into solutions with IT implementation and solutions without IT implementation. Therefore, the following defines the criteria for applying IT solutions and non-IT solutions.

##### (1) Criteria for Applying IT Solutions

- 1) Suitable workflows for applying IT solutions
  - ① Workflows that can be processed by electronic data
  - ② Workflows that are repetitive, high-volume, and fixed processed
  - ③ Workflows that already engage IT solutions and/or to which IT solutions can be applied
  - ④ Workflows that are rational in terms of investment

The suitability of four major key functions of the GDT is assessed as follows:

- Taxpayer Registration  
Meets criteria ① to ③. Criterion ④ needs to be further considered.
  - Return Filing and Payment  
Meets criteria ① to ③. Criterion ④ needs to be further considered. Irregular inquiries cannot be handled by IT. IT solutions are only suitable for typical inquiries.
  - Tax Audit  
Meets criteria ① to ③. Criterion ④ needs to be further considered. The selection of tax audit targets is determined based on standardized policies, thus it is unsuitable for IT automation. Also, IT cannot be easily applied to a workflow for handing over documents in person, which is ordered by law.
  - Tax Arrears Management  
Meets criteria ① to ③. Criterion ④ needs to be further considered. IT solutions are unsuitable for application to lawful actions such as handing over notifications of tax audit results in person or conducting tax audits.
- 2) Tasks for which IT solutions are unsuitable  
IT solutions are not suitable for tasks that require communication in person or physical movements.

The Roadmap describes necessary steps for future IT application.

The Roadmap also describes how some processes can be improved through the simplification of procedures, standardization of procedures, and information-sharing. While these steps do not involve IT application, they are keys for future IT solutions.

The following describes the relationship between the Roadmap and the IT Master Plan based on the criteria defined above, in order to clarify the scope of the Roadmap.

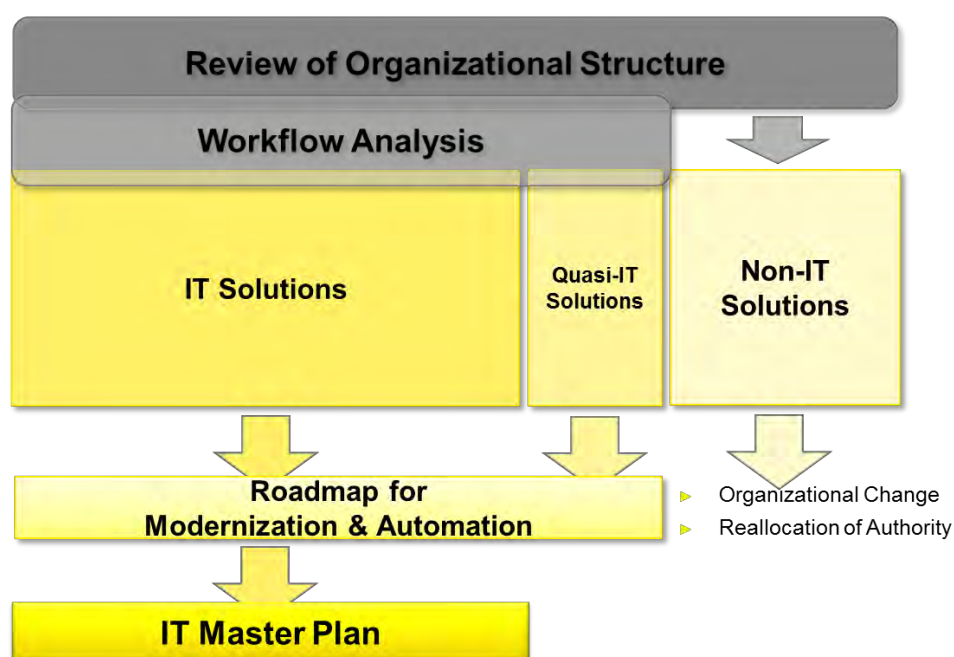


Figure 6-1 The Relationship between the Roadmap and IT Master Plan

### 6.1.2. Scope of the IT Master Plan

The relationship between the Roadmap and the IT Master Plan is shown above. The detailed scope of the IT Master Plan is shown as follows.

Processes that are identified as issues through WFA but can be improved with IT-based solutions in the short term are considered to be in the scope of development phase 1. Modification and addition to the existing system will be conducted in Phase 1. The scope includes the definition of system requirements, procurement, design/development, testing, and operation/maintenance.

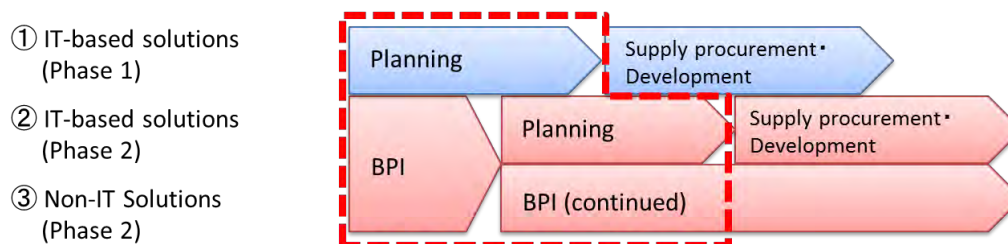
Phase 1 involves the following considerations.

- Clarify and analyze challenges and risks of the existing system, and plan and execute solutions
- Integrate SAS and individual DBs (Centralization of individual DBs)

Processes that are identified as issues through WFA but can be improved with IT-based solutions in the medium to long term are considered to be in the scope of Phase 2. A new system that meets the requirements will be developed in Phase 2. The work also involves the definition of system requirements, procurement, design/development, testing, and operation/maintenance.

Phase 2 involves the following system development.

- Implement e-filing
- Implement VAT cross checking
- Information-sharing with the systems of related ministries



**Figure 6-2 Scope of the IT Master Plan**

## 6.2. Phase

### 6.2.1. Phases of the Roadmap

#### (1) Goals of the Roadmap

In order to accomplish the vision and the goal mentioned in Chapter 3, the Roadmap is developed to clarify the current issues and solutions. Short-term, medium-term, and long-term goals need to be defined in order to accomplish the ultimate goal. The criteria to define short-term, medium-term, and long-term are explained in 6.2.1 (2).

##### 1) Short-Term Goal

Enhance effective tax administration processes and taxpayer service in order to increase tax revenue.

##### 2) Medium-Term Goal

Simplify tax administration processes and reduce taxpayer burdens using IT in order to increase tax revenue.

##### 3) Long-Term Goal

Realize sophisticated operations using IT in order to increase tax revenue.

#### (2) Criteria for determining the duration of application

Because the purpose of the Roadmap is to direct ‘The Development of the IT Master Project,’ approximately five years will be required to complete the mission. Therefore, one year is defined as short-term, five years as the medium-term, and over five years as the long-term. For each possible solution, the following standards are applied to assess the duration of implementation.

##### 1) Short-Term (One year)

- The investment amount is relatively small and the GDT’s executive decision is satisfactory for implementation.
- The investment is necessary for medium- and long-term strategy or no investment is wasted.

##### 2) Medium-Term (5 years)

- The investment amount is relatively large and the GDT’s executive decision is almost satisfactory for implementation.

##### 3) Long-Term (Over 5 years)

- The investment amount is significant, and executive decisions beyond the GDT’s executives must be realized.

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### 6.2.2. Phases of the IT Master Plan

The Roadmap divides issues into those that can be resolved by IT and those that cannot be resolved by IT. The Roadmap also classifies the solutions based on their implementation duration.

Short-term means the solutions are identified and do not involve system changes. MS-Excel's macro programming, integration of the server location (data processing center), and an integration of databases (excluding data format redefinition or data cleansing) are examples.

Medium-and-Long-term means a solution involving a reorganization of the entire tax system after BPI.

- ① For short-term solutions, issues resolved by IT are targeted. Planning of Phase 1, an estimation of system development, and a development of WBS will be executed.
- ② In parallel with ①, BPI, planning of Phase 2, and analysis of issues resolved by non-IT solutions will be executed.
- ③ Regarding the contents of solutions (both IT and non-IT), refer to the Roadmap in 6.3 (5).
- ④ BPI aims to improve the current tax administration processes in order to reach the ideal "To Be" model.
- ⑤ In Phase 2, principals and methodologies for IT implementation need to be established. DOA, an approach focused on the data flow and structure, shall be adapted as a design concept to ensure high-quality system development. The applicability of package application software needs to be assessed during BPI; however, the study team assumes that the government's customized system is less likely to employ packaged applications.

The following are aspects that need to be assessed by the GDT.

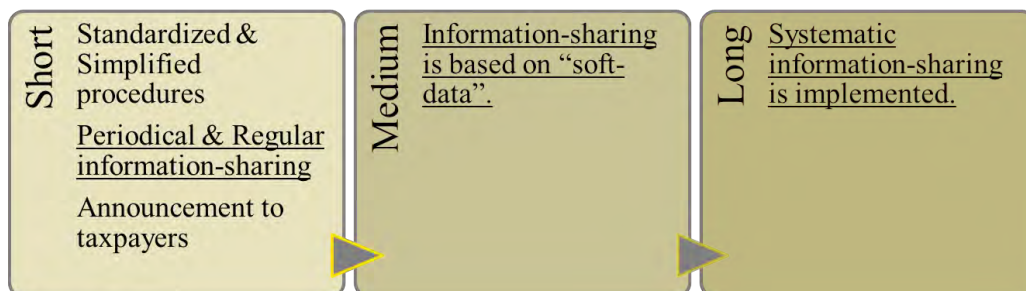
- ① Phase 1: Planning
  - Scope of workflows requiring implementation
  - Scale of the budgets
  - Schedule of Phase 1
  - Personnel in accordance with the Phase 1 schedule
- ② Phase 1: Supply and implementation of IT
  - Scope of functions for IT implementation
  - Matters regarding supply (planning, dealers, price, etc.)
  - Agreement on IT design
  - Verify test results and decision-making on system usage
  - Operation and maintenance plan
- ③ Phase 2: Planning
  - Scope of workflows requiring implementation
  - Scale of the budgets
  - Schedule of Phase 2
  - Personnel in accordance with the Phase 2 schedule
- ④ Development Phase 2 : Supply and implementation of IT
  - Scope of functions for systematization

- Matters regarding supply (planning, dealers, price, etc.)
  - Agreement on IT design
  - Verify test results and decision-making on system usage
  - Operation and maintenance plan
- ⑤ Business Process Improvement
- Scope of tax administration processes for business process improvement
  - Business requirements after business process improvement (business flow, business rules, etc.)
  - Sustainment of business process improvement
- ⑥ Business Process Improvement (Continued)
- Sustainment of business process improvement

### 6.3. The Roadmap

The Roadmap Diagram is created based on the concepts of the scope and phases explained above. A summary of the Roadmap is as follows.

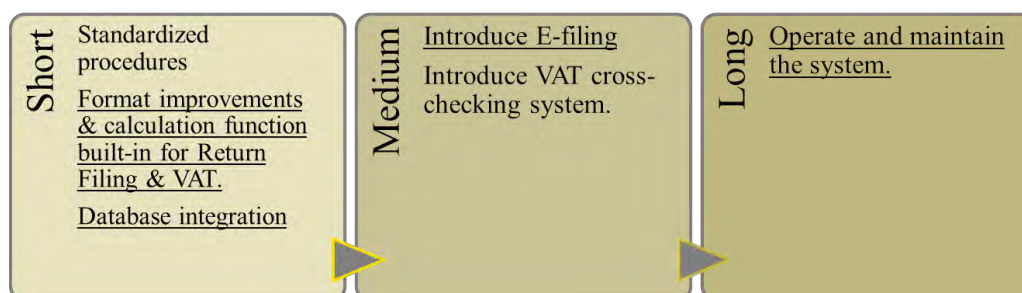
#### (1) Taxpayer Registration



- ▶ Reinforce registered taxpayers’ information quality through
  - ▶ Periodical updates and information-sharing with governmental and private organizations
  - ▶ Standardize procedures
  - ▶ Announcement to taxpayers

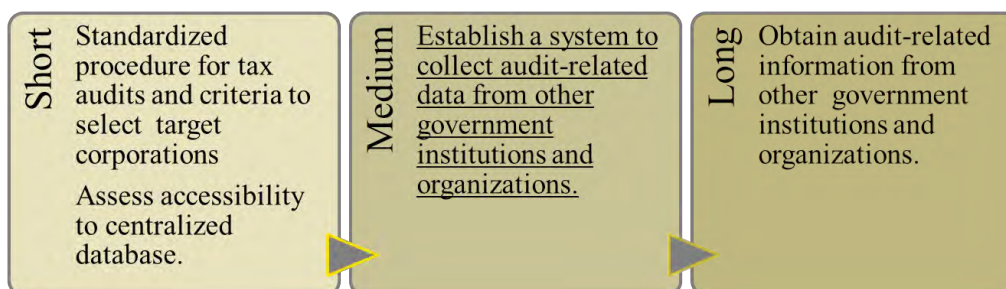


## (2) Tax return filing and Payment



- ▶ Develop a basis of future E-filing & VAT cross-checking through;
  - ▶ Process formulation for the system's design specifications
  - ▶ Develop softcopy and calculation function built-in to process documents

## (3) Tax Audit



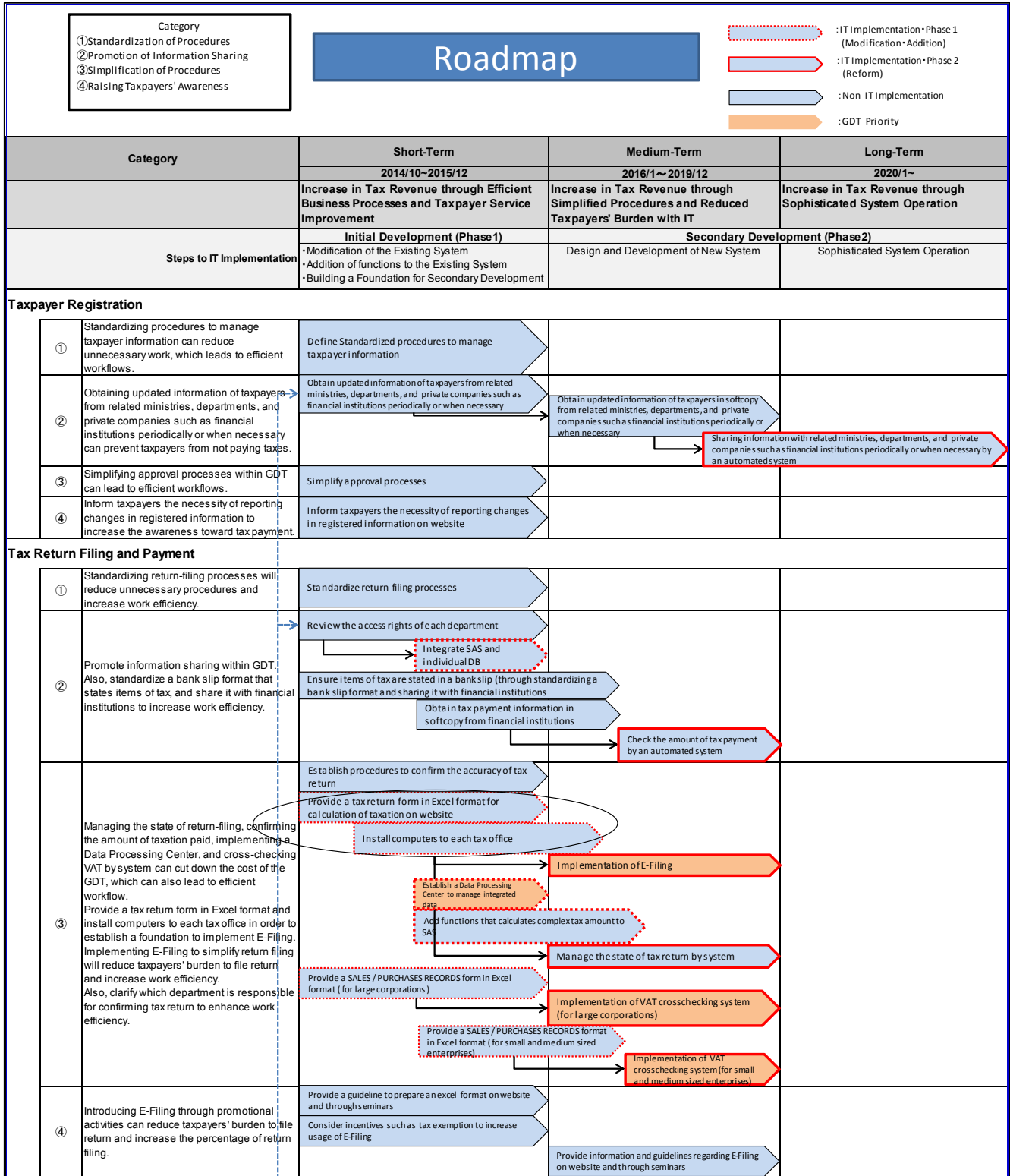
- ▶ Reinforce accountability of audit practice through;
  - ▶ Stipulate clearer audit standard and selection criteria,
  - ▶ Improve data accessibility to shorten preparation period and quality of assessment.

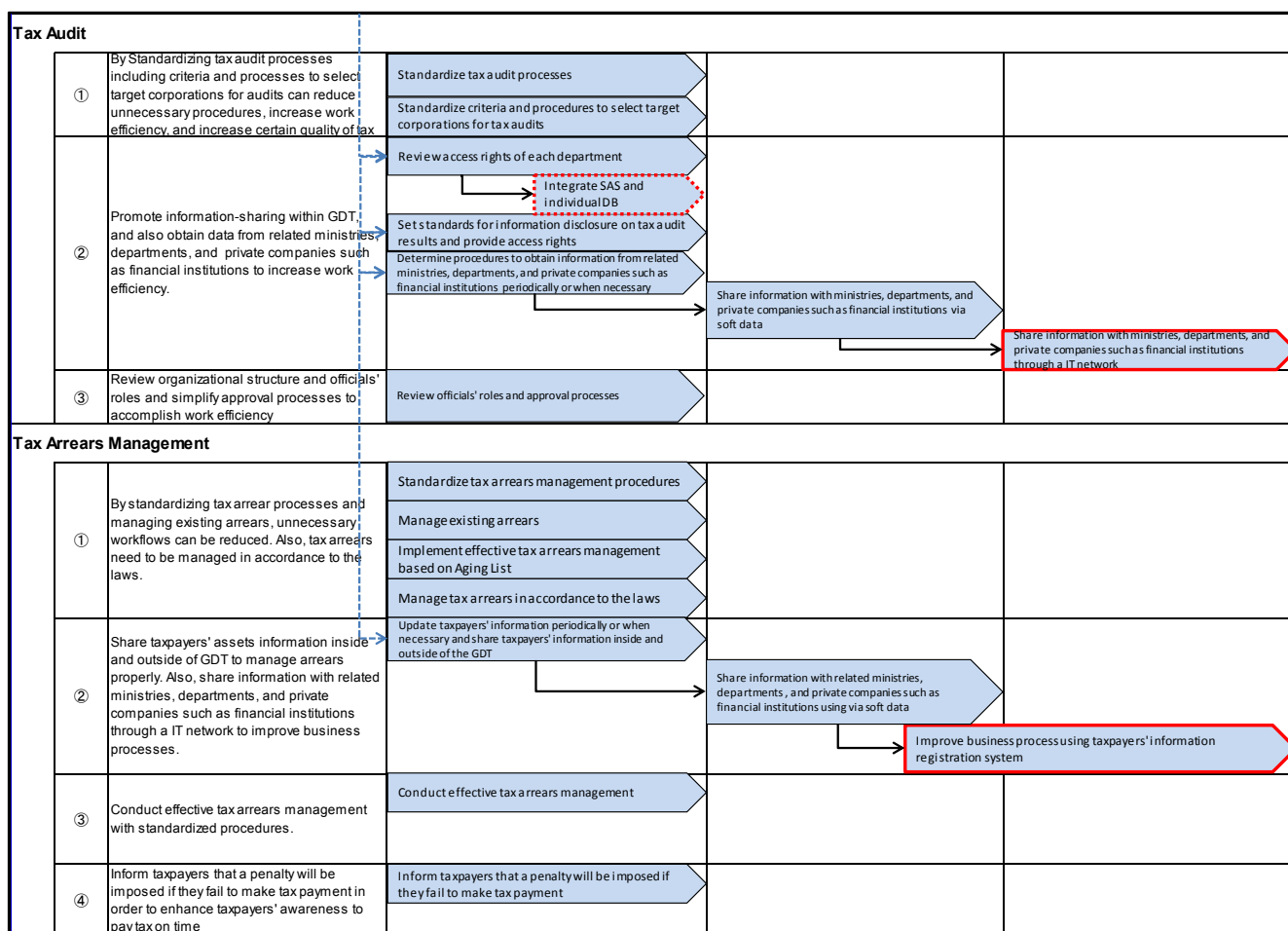
## (4) Tax Arrears Management



- ▶ Arrears management shall be managed as a part of taxpayers' information in future. It can be realized through immediate actions such as;
  - ▶ Standardize procedures
  - ▶ Arrears list' management improvement
  - ▶ Education and enforcement to taxpayers of its penalty.

(5) The Roadmap





## 6.4. Action for IT Master Plan Development

### 6.4.1. Objective

The main objective of IT Master Plan Development is to improve tax administration processes with effective implementation and usage of IT based on the Roadmap. More specifically, the IT Master Plan Development involves the development of detailed plans for Phase 1 and Phase 2, including plans for design, development, and operation, and maintenance.

### 6.4.2. Tasks

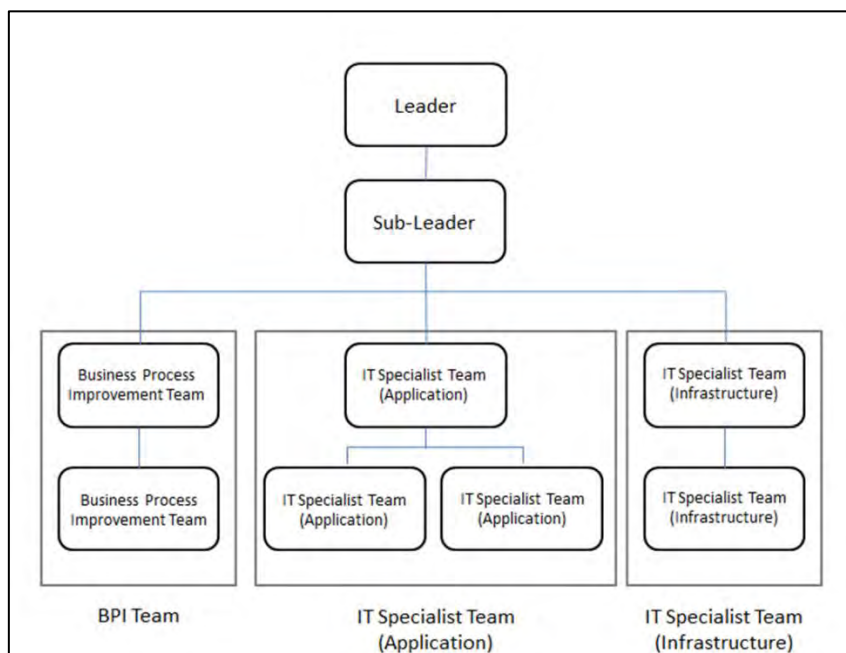
The following are the categorized tasks for IT Master Plan Development.

**Table 6-1 Tasks**

#	Category	Tasks	Description	Start	Goal	Estimated Duration (Month)
1	Phase 1: Master plan development	Scope of Workflows and Requirements	Define scope of workflows that need IT implementation, business requirements, and system requirements.	September, 2014	September, 2014	1
2		Man-month Cost Estimation	Estimate man-month cost to determine the scale of the budgets.	October, 2014	October, 2014	1
3		WBS	Define all the tasks needed to accomplish Phase 1.	October, 2014	October, 2014	1
4		Master Schedule Development	Develop Master Schedule to define schedule for all the tasks described in WBS.	November, 2014	November, 2014	1
5	Business Process Improvement	Business Process Improvement	Propose solutions to improve tax administration processes without IT implementation. Execute proposed solutions and sustain improved processes.	September, 2014	June, 2015	10
6		Business Requirements for IT Implementation	Define detailed requirements for each tax administration process defined in the Roadmap in order to conduct IT implementation.	September, 2014	December, 2014	4
7	Phase 2: Master plan development	System requirement for IT Implementation	Determine policies and methodologies for IT implementation based on BPI requirements.	January 2015	February 2015	2
8		Scope of Workflows and Requirements	Define scope of workflows that need IT implementation, business requirements, and system requirements.	January 2015	February 2015	2
9		Man-month Cost Estimation	Estimate man-month cost to determine the scale of the budgets.	March 2015	May 2015	3
10		WBS	Define all the tasks needed to accomplish Phase 2.	March 2015	May 2015	3
11		Master Schedule development	Develop Master Schedule to define schedule for all the tasks described in WBS.	June 2015	June 2015	1

### 6.4.3. Team Structure

The team consists of BPI, Application System Design, and Infrastructure. Each team consists of 4 people, including a team leader.



**Figure 6-3 Team Structure**

### 6.4.4. Schedules

Refer to “Appendix 7 IT Master Plan Schedule”

### 6.4.5. Tasks

The work duration is set between October 2014 and June 2015. The tasks require 53MM in total.

**Table 6-2 Tasks**

Role	Number of Participants	Participation Percentage	Tasks
Leader	1	40%	3.6 persons/month
Sub-leader	1	60%	5.4 persons/month
Business Process Improvement Team	2	70%	12.6 persons/month
IT Specialist Team (Application)	3	70%	18.9 persons/month
IT Specialist Team (Infrastructure)	2	70%	12.6 persons/month

### 6.4.6. The GDT's Team Structure

(1) Phase 1 of IT Master Plan Development

A project team mainly composed of staff members from the DIT and staff members familiar with tax administration processes is required in order to define the system requirements and tasks for Phase 1 of the IT Master Plan Development. (The staff members familiar with tax administration processes may include 2 members for project management and 2 members for each of the following tax administration functions: taxpayer registration, tax return filing and payment, tax audit, and tax arrears management.)

(2) Phase 2 of IT Master Plan Development

The project team should include staff members from the DIT to develop the master plan for Phase 2.

(3) Business Process Improvement

A project team mainly composed of operational staff members who are familiar with business processes is required.

### 6.5. Tax Administration System (To Be)

(1) Tax Administration System (To-Be) Image

The following diagram illustrates the ideal Tax Administration System.

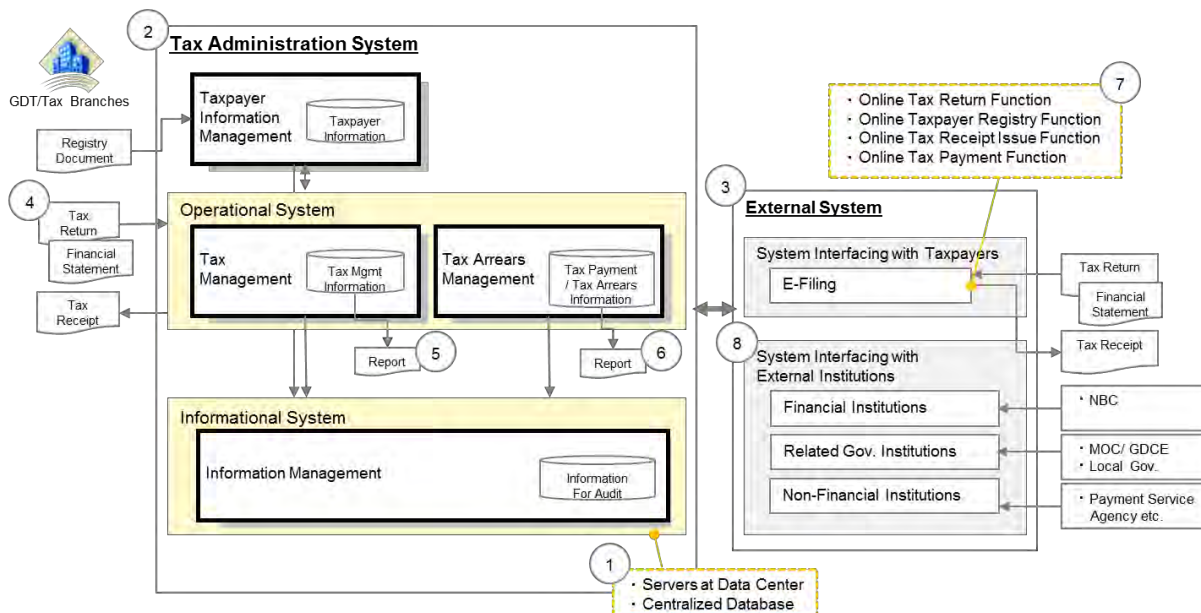


Figure 6-4 Tax Administration System (To Be)

(2) Tax Administration System (To-Be)

Each significant component of the Tax Administration System is explained as follows.

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① **Integrated Servers**

- Centralize servers and adapt a web-based system to reduce work burdens.
- Develop a Data Center to ensure reliability and security.
- Centralize databases to enhance efficient information management.

② **Tax Administration System**

- Basic taxpayer information is centralized because the data is used by both the operational system and the informational system. A customized development of taxpayer information management system is recommended.
- The informational system is separated from the operational system. Customized development of the informational system is recommended.
- **External System**
- The external system Interfaces with systems outside of the GDT.
- Customized development is recommended.

④ **Electronic Data of Tax Returns and Financial Statements**

- Use electronic data to effectively manage Tax Returns and financial statements. (Tablet PC, QR code)

⑤ **Tax Management System and its information extraction function**

Equipped with the following functions:

- Tax calculation
  - Error List
- Non-filer Extraction
  - Return Filing Reminder Notice
- Late-filer Extraction
  - Additional Tax Payment Reminder
- Return Filing and Financial Statement Information Management Function (Include an Analysis Function)
  - Return Filing / Financial Statement Data for Analysis
  - Provisional List for Tax Audit
- VAT Cross Checking Function( Include an Analysis Function)
  - Unmatched List for Analysis
  - Provisional List for Tax Audit
- Tax Information Retrieve
  - Retrieved Results

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⑥ **Tax Arrears Management System and Related Reports**

Equipped with the following extract functions:

- Late-Payment Taxpayers
  - Late-Payment Taxpayer List
  - Late-Payment Penalty Notice
- Non-Payment Taxpayers and Partial-Payment Taxpayers
  - Non-Payment Taxpayer List
  - Tax Payment Reminder Notice
- Claim for Tax Refund to Taxpayers (Include an Analysis Function)
  - Claim for Tax Refund to Taxpayer List
  - Refund Notice

⑦ **Web-based Return Filing and Tax Payment Functions**

- Equipped with web-based functions of taxpayer registration, return filing, tax payment, and tax payment certificate issuance, so that taxpayers and tax accountants are not required to go to the GDT/tax branch.

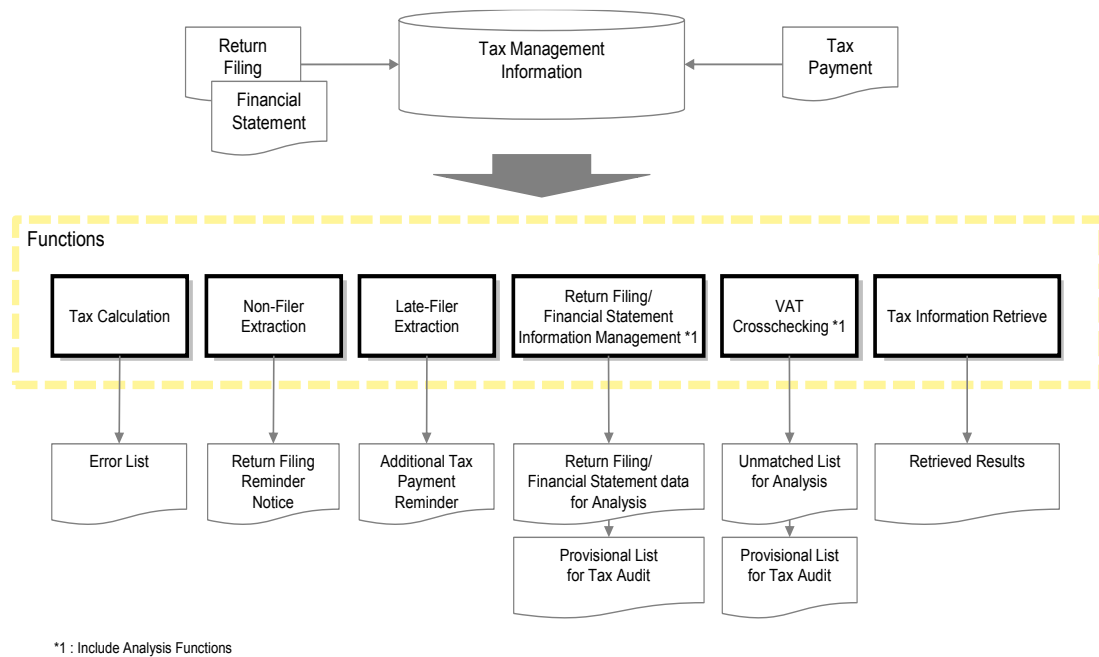
⑧ **Interface with External Systems**

Equipped with the following functions:

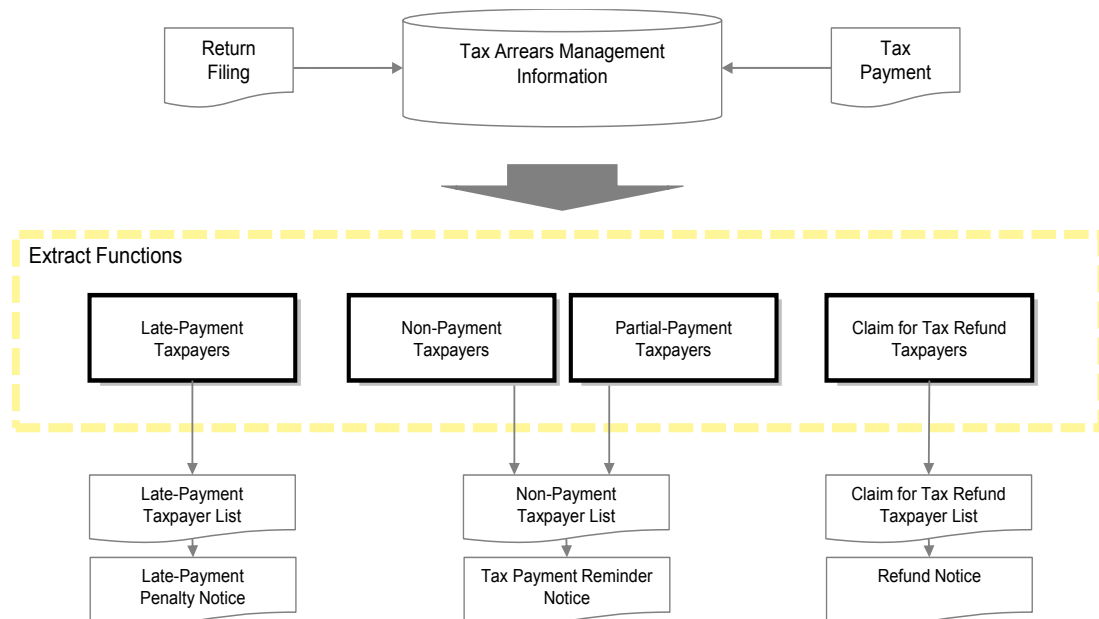
- Equipped with an information-sharing function with related government institutions regarding corporate registry and trade activities. (Account information of individuals, information on remittance to foreign entities, etc.)
- Equipped with an information-sharing function with NBC regarding revenue and refund information.
- Provide various payment methods (Internet Banking, Credit Card, Financial Institutions' ATM, and Mobile Banking, etc.)

The following describes the Tax Management system (⑤), information extraction function, Tax Arrears Management System, and related reports.





**Figure 6-5 The ideal Tax Management System (5) and Related Reports (Image)**



**Figure 6-6 The ideal Tax Arrears Management System (6) and Related Reports (Image)**

## 6.6. Potential Risks and Risk Control Measures

### (1) Hasty start of project with insufficient information

Information on the GDT's current situation collected by consultants may be insufficient for carrying out the IT development project. The team shall spend a longer

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period of time to collect and assess information than such a task would normally take in Japan. The risks in the IT development project extend through the phases of design, development, operation, and maintenance with regard to Phase 1 and Phase 2.

(2) Absence of appropriate IT vendors

The absence of appropriate IT service vendors/partners in Cambodia could lead to project failure. The GDT shall allocate a contingency budget to cover and compensate financial shortages, and careful design of the service contracts with IT vendors is critical. When an appropriate IT service vendor/partner is absent, the GDT shall postpone the IT development project or proceed with internal resources.

(3) Procurement failure

The only way to prevent the GDT's and/or Cambodian government's procurement policy from disturbing the supplier nomination or goods procurement process is to assess the government's procurement guideline and procedures in advance.

(4) Budget Shortage

A shortage or exhaustion of budgets (for IT Master Plan Development, procurement, development, operation, and maintenance) would presumably halt the project. To prevent this, business requirements and system requirements need to be properly defined so that the need for the project and project's cost effectiveness can be logically explained. The project shall also present persuasive budget proposal documents and have the commitment of the Cambodian government to carry on the project.

(5) Human Resource Shortage

Resources such as knowledge, manpower, and skills to implement IT system might become challenges if there is a gap between the requirements and skills of technical experts. It will therefore be necessary to assure human resources with specific qualifications to implement IT systems and provide training.

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## 7. Conclusion

With the leadership of the Director General, this study has confirmed organization-wide efforts and a mind-set change towards revenue increase and taxpayer service enhancement through improvements in various administration processes. The study has also confirmed various initiatives<sup>9</sup> the GDT has been taking to deal with the challenges and solutions the study team has reported. The study team is grateful for the opportunity to contribute to the GDT's administration improvements.

The study team reminds the GDT that it will be necessary to fully consider its future IT investment picture (e.g., system requirements, procurement, design and development, testing, and operation and maintenance) in addition to assuring its budgets. IT expenditure should be backed by an attentive design process geared toward the successful installation of an integrated system.

The study team also reminds the GDT that recognition of organization-wide issues must be commonly shared in order to lead successful modernization and automation. The BPI requires a unified mindset for change.

Furthermore, the top management of the GDT must send encouraging messages to their staff members in order to share the ultimate goal, guide the direction forward, and ensure that the entire organization works together towards the same goal.

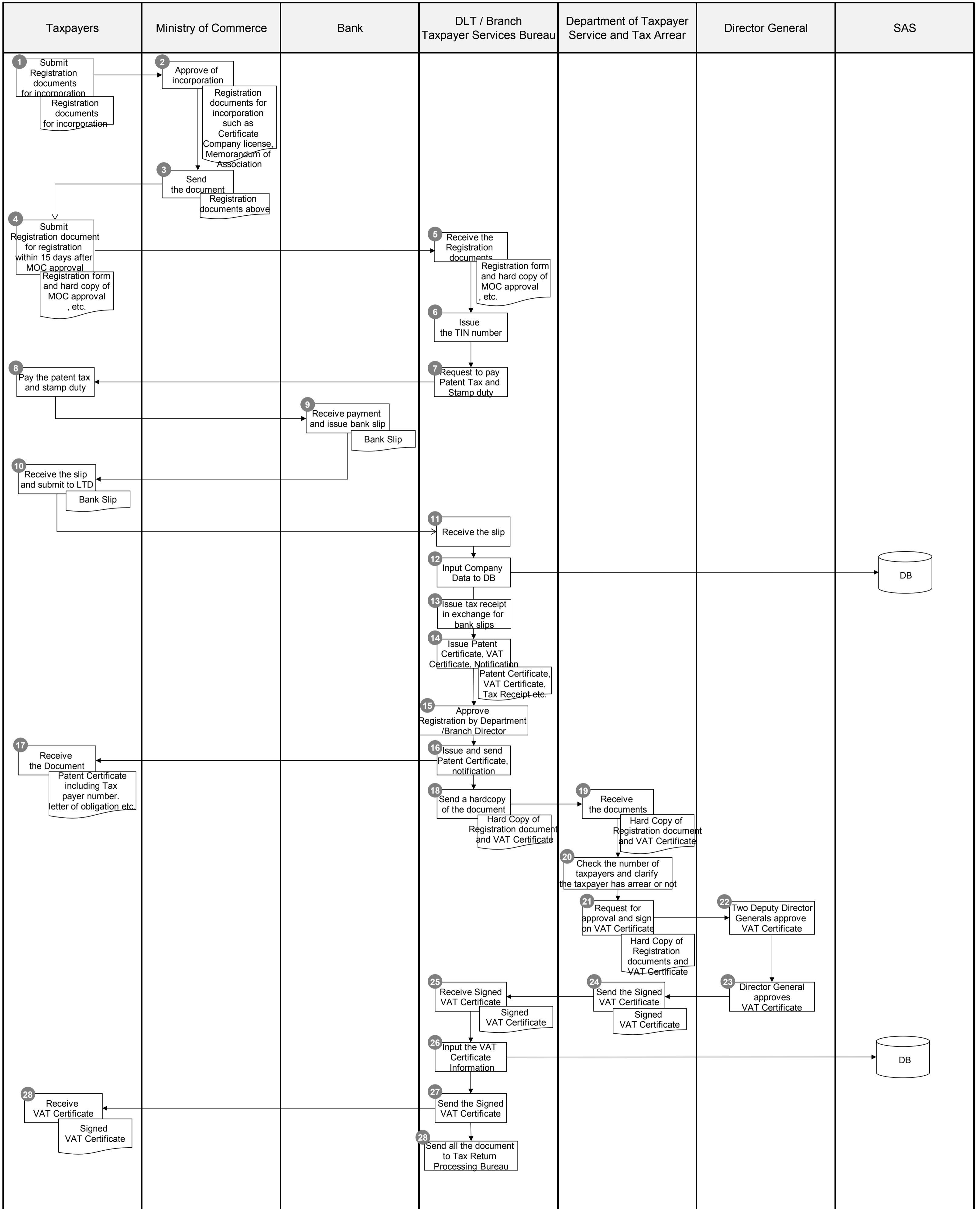
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<sup>9</sup> Initiatives are underway to provide a tax return form in Excel format, provide a Sales Record / Purchase Record form for VAT in Excel format, deliberate amended Tax Laws with regard to the use of postal mail and email as means of arrear collection, and facilitate information-sharing with related ministries through the workshop, etc.

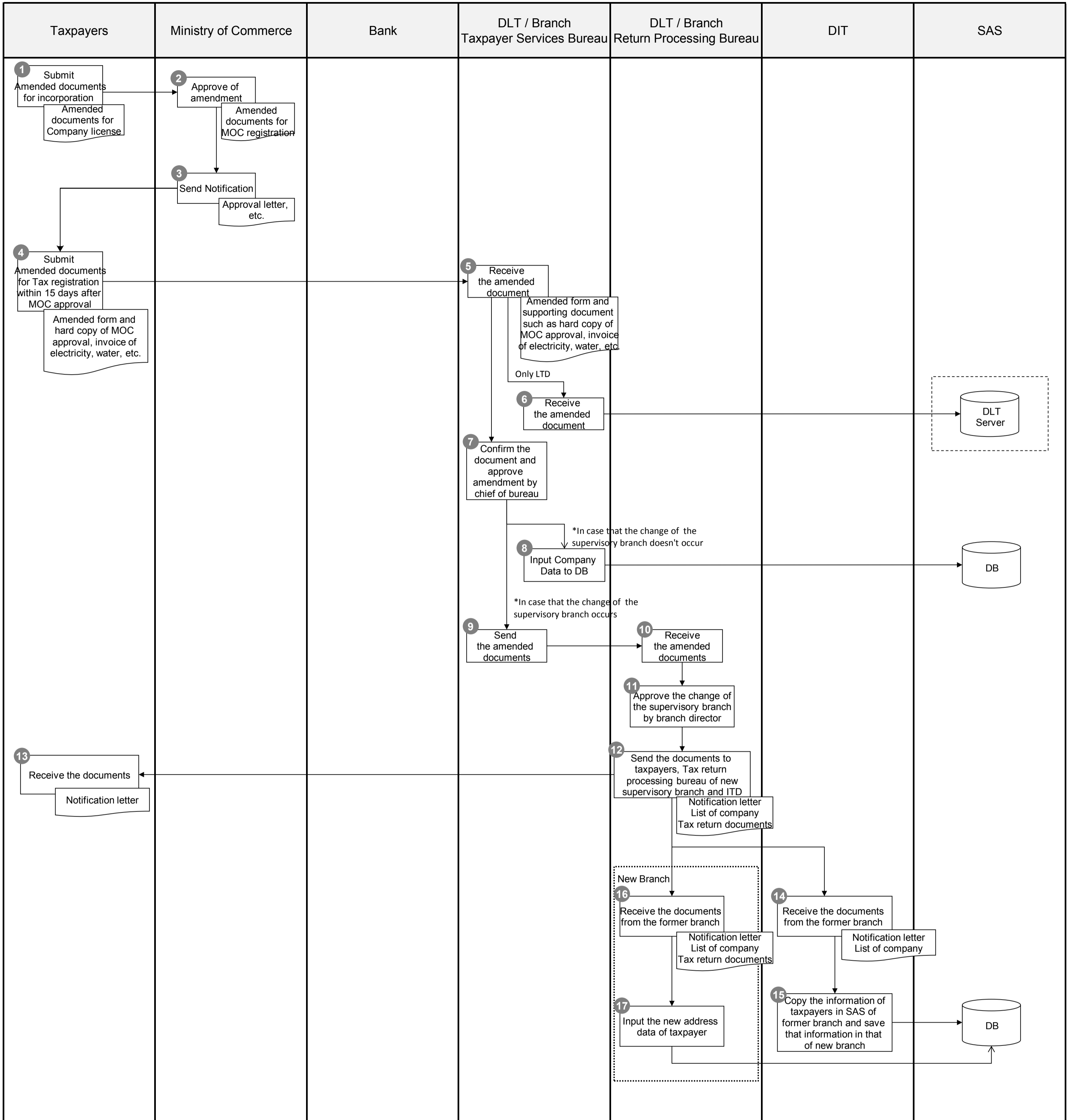
Business Process Flow GDT

	Process A	Process B	Process C	Process D
Business	Taxpayer Registration	Tax Return Filing and	Tax Audit	Tax Arrears Management
Process	-1- Initial Registration -2- Amendment	Payment	-1- Enterprise Audit Department -2- DLT Tax Audit Bureau	

A-1\_Taxpayer Registration (Initial Registration including amendment of VAT Certification)

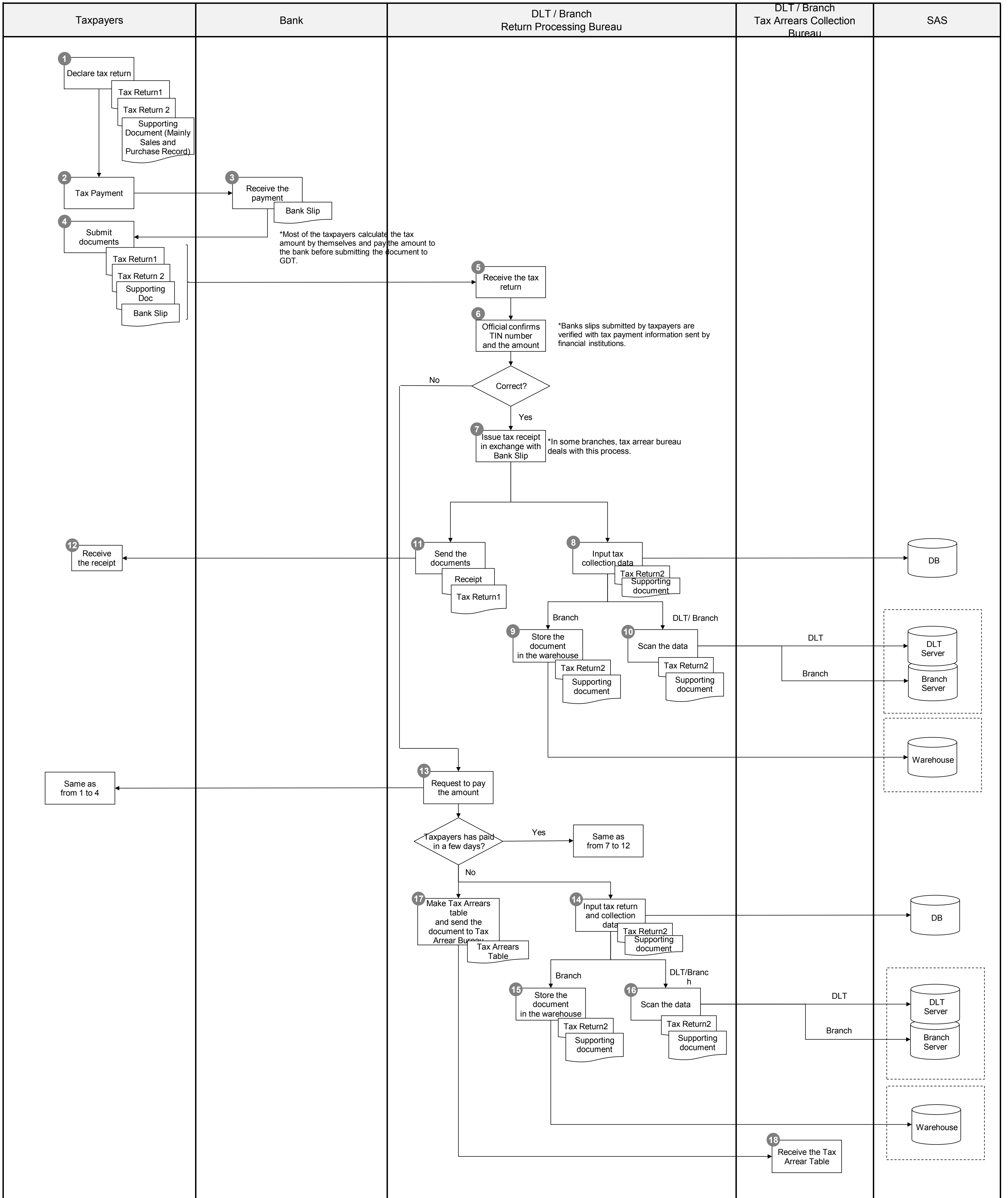


A-2\_Taxpayer Registration (Amendment of Patent Certification information)



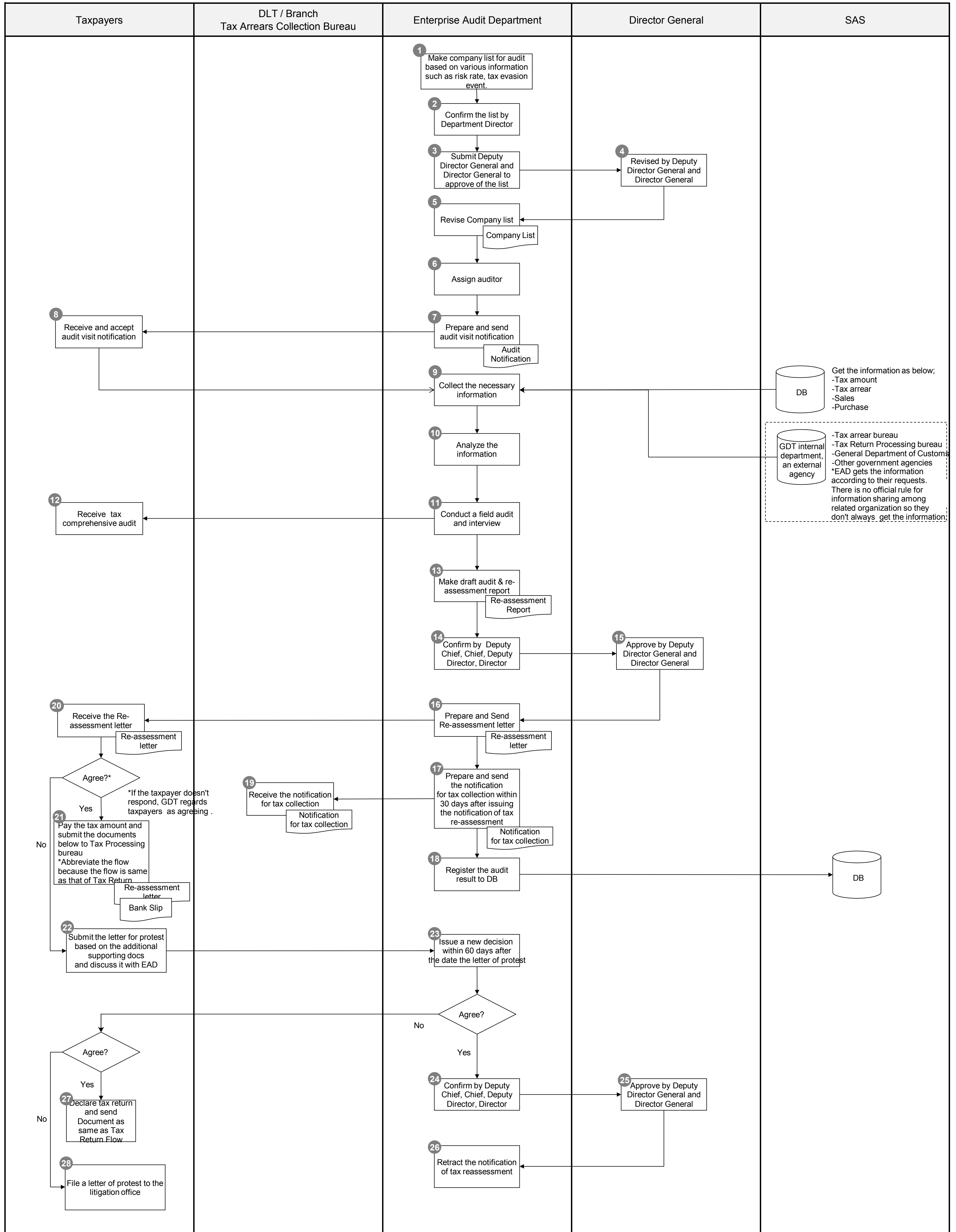
⋯⋯⋯ Indicates that data is stored in a different server from SAS.

B\_Tax Return Filing and Payment



⋮ Indicates that data is stored in a different server from SAS.

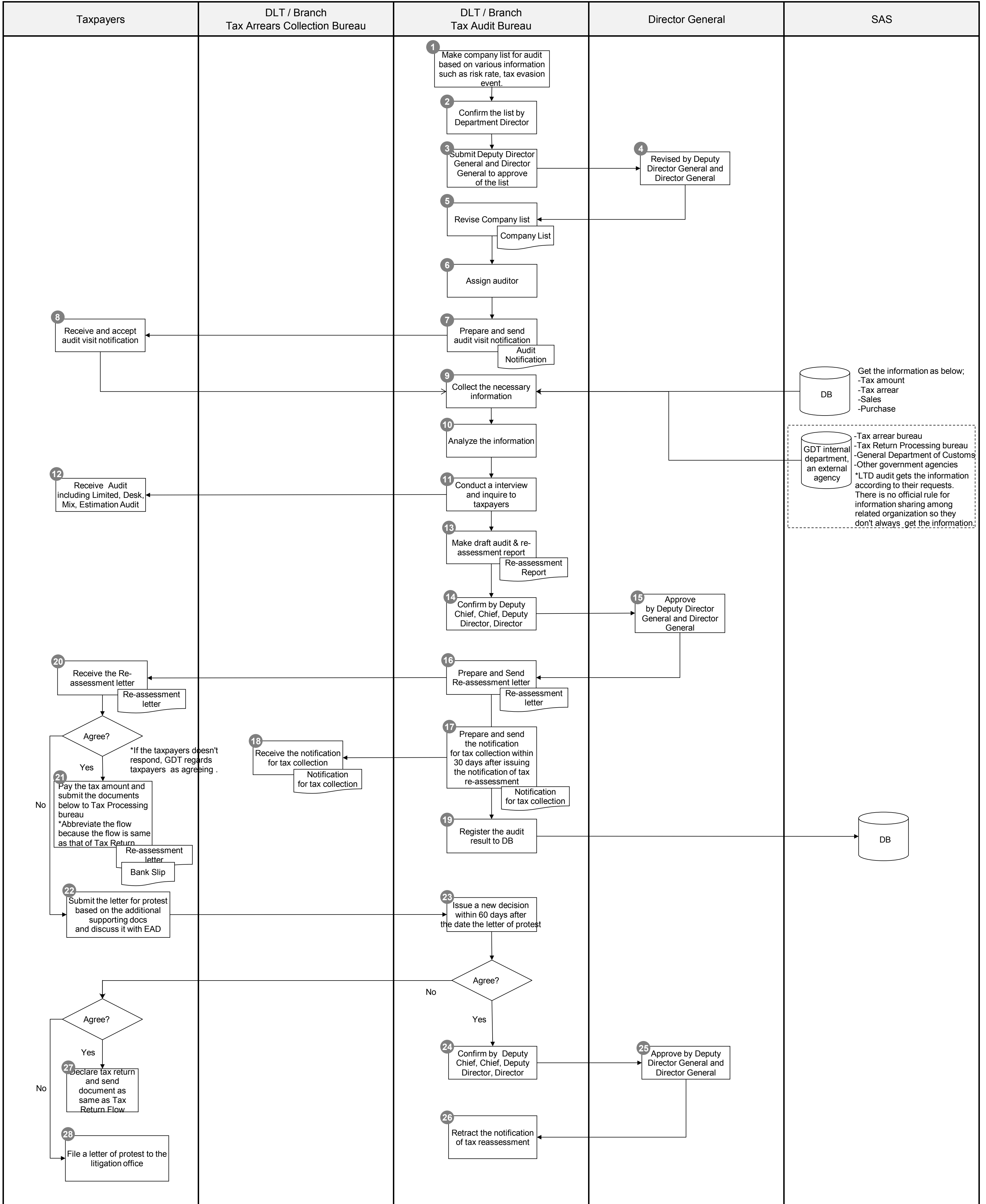
C-1\_Tax Audit (Enterprise Audit Department)



⋯⋯⋯: Indicates that data is stored in a different server from SAS.

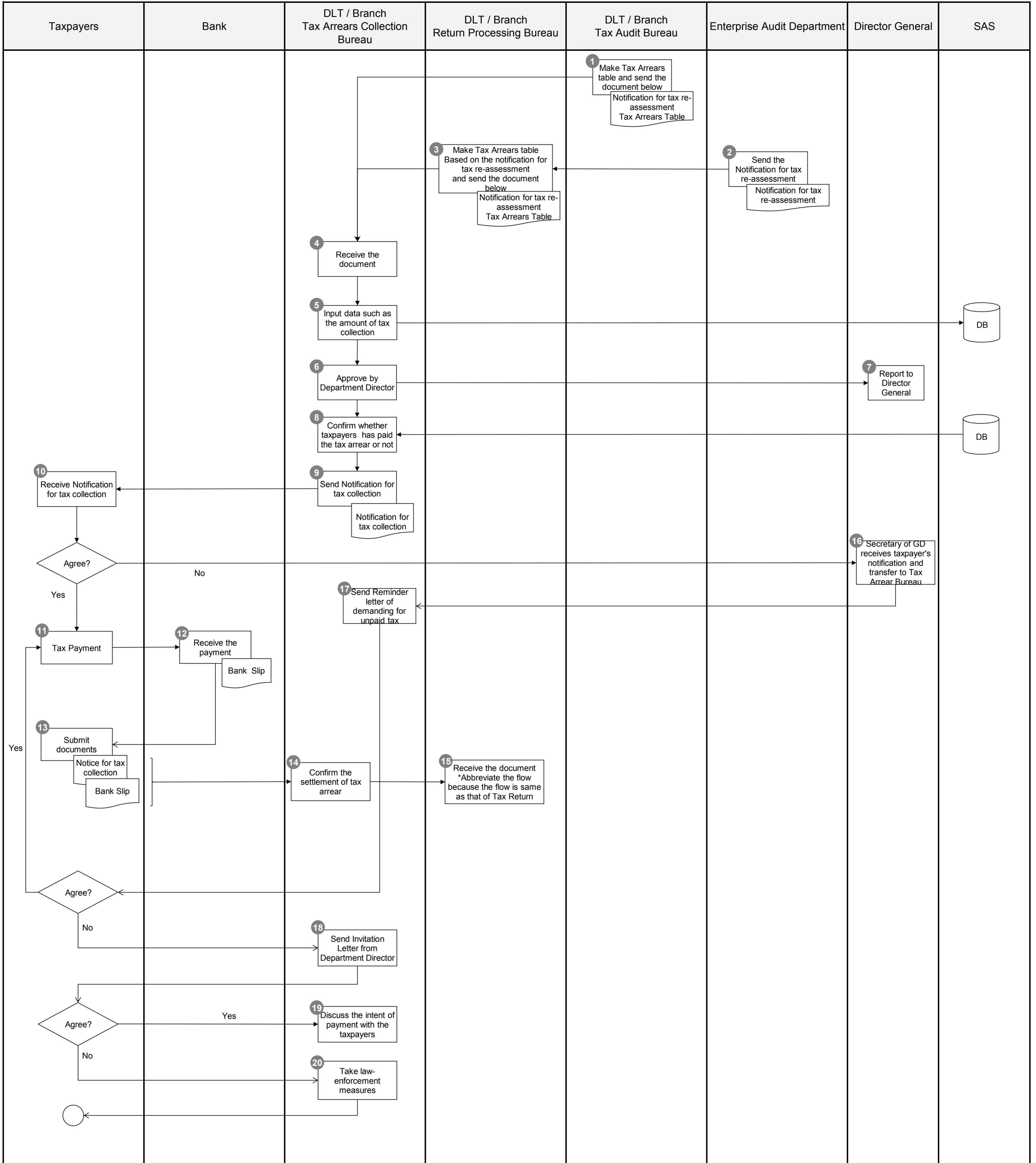


C-2\_Tax Audit (LTD/Branch Tax Audit Bureau)

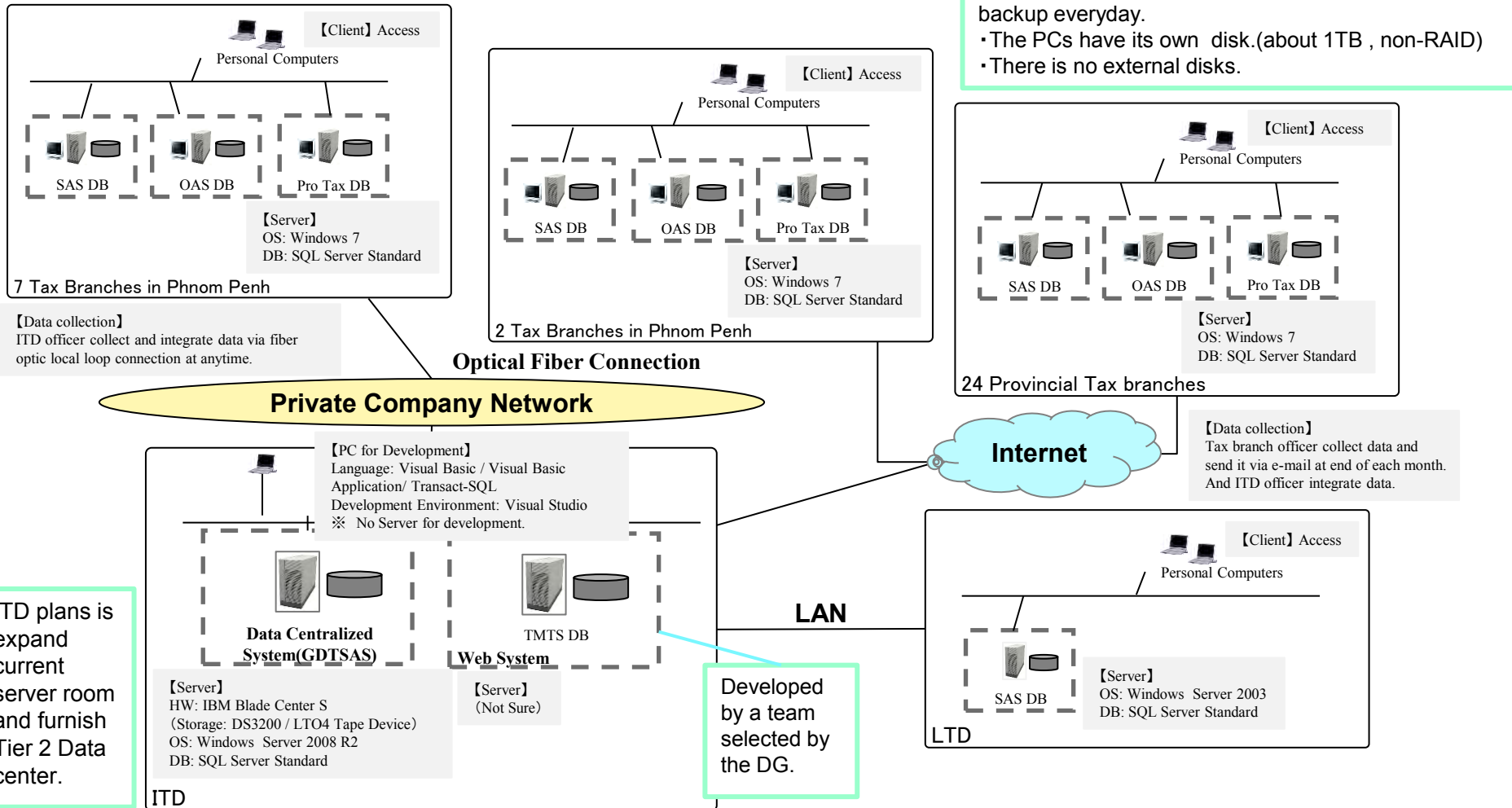


⋮: Indicates that data is stored in a different server from SAS.

D\_Tax Arrears Management



# The Current IT Architecture of the GDT



List of Forms

①Forms Described in the Workflow

Workflow Name	Report Name (Workflow)	No	Report Name (Samaple)	
A-1_Taxpayer Registry_Initial	5 Registration form and hard copy of MOC approval, etc	1	Self Declaration Taxpayers' Information	
		2	Application for VAT Registration	
	14	Patent Certificate,VAT Certificate,Tax Receipt etc	3	Patent Certificate,VAT Certificate,Tax Receipt etc
	18	Registration document	4	Interim Response to VAT Registration Application
	24 Signed VAT Certificate	5	Certificate of Tax Situation	
		6	Certificate of Company's Branch	
A-2_Taxpayer Registry_Amendment	5 Amended form and supproting document such as hard copy of MOC approval, invoice of electricity, water, etc	7	The Amended Document	
	12 Notification letter	8	Notification Letter	
	12 List of company	9	List of Company	
B_Tax Return Flow	4 Tax Return	10	Tax Return	
		11	Property Tax Return	
	4 Supporting document	12	Sales Rrcord / Purchases Record	
	17 Tax Arrears Table	13	Tax Arrears Table (LTD)	
		14	Tax Arrears Table (Branch)	
C-1_Tax Audit_EAD	5 Company list	15	Outstanding Tax Arrears	
	7 Audit Notification	16	Audit Notification	
	13 Re-assesement Report	17	Re-assesement Report	
	16 Re-assesement letter	18	Re-assesement Letter	
C-2_Tax Audit_LTD Branch	7 Audit Notification	19	Audit Notification	
	13 Re-assesement Report	20	Re-assesement Report	
	16 Re-assesement letter	21	Re-assesement Letter	
	17 Notification for tax collection	22	Notification for Tax Collection (LTD)	
		23	Notification for Tax Collection (Branch)	
D_Tax Arrear	1 Notification for tax re-assessment Tax Arrears Table	24	Additional Tax Assessment	
	9 Notification for tax collection	22	Notification for Tax Collection (LTD)	
		23	Notification for Tax Collection (Branch)	
	17 Reminder letter of demanding for unpaid tax	25	Reminder Letter of Demanding for Unpaid Tax	
		26	Notification for Tax Return and Payment of Non-Filers	
18 Invitaion Letter	27	Invitaion Letter		

②Forms (Others)

Workflow Name	Report Name (Workflow)	No	Report Name (Samaple)
		28	Certificate of Tax Payment
		29	Withholding Tax Certification for Person Receives the Payment or Distribution
		30	Tax on Salary Certification
		31	INVITATION
		32	Registry check list





**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**

**ទម្រង់ អតិថិជន 101 FORM VAT 101**

ទម្រង់នេះត្រូវធ្វើឡើងជាពីរច្បាប់ Complete in duplicate  
សូមអានកំណត់បង្ហាញនៅខាងខ្នងមុននឹងបំពេញទម្រង់នេះ  
Read notes on the reverse before completing this form.  
សូមសរសេរក្នុងក្រដាសដោយឡែកបើសិនជាសរសេរមិនគ្រាន់  
Use separate paper where space is not sufficient.

**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**

**ពាក្យសុំស្ថិតិចុះបញ្ជីពាក់កម្រៃលើវត្ថុបង្កើន**  
**APPLICATION FOR VAT REGISTRATION**  
( មាត្រា ៧៦ នៃច្បាប់អំពីសារពើពន្ធ Article 76 of the Law on Taxation )

**01** លេខអត្តសញ្ញាណកម្មសហគ្រាស TIN : ! ! ! ! ! ! ! ! ! !

**02** ឈ្មោះសហគ្រាសដែលត្រូវចុះបញ្ជី Name of Enterprise to be registered :

**03** អាសយដ្ឋានអាជីវកម្មរបស់សហគ្រាស Physical address of Enterprise : ផ្ទះលេខ House N° : ..... វិថី Street ..... សង្កាត់ Sangkat .....

ខណ្ឌ Khann ..... រាជធានី / ខេត្ត Municipality ..... ប្រអប់សំបុត្រ PO. Box ..... ទូរស័ព្ទ Phone..... ទូរសារ Fax .....

**04** ឈ្មោះត្រកូលនិងនាមខ្លួនកម្មសិទ្ធិករ Name of the Owner of Enterprise : ..... អាសយដ្ឋានផ្ទះលេខ Address N° : ..... វិថី Street .....

សង្កាត់ Sangkat ..... ខណ្ឌ Khann ..... រាជធានី / ខេត្ត Municipality ..... ទូរស័ព្ទ Phone ..... ទូរសារ Fax .....

**05** ទម្រង់ទ្រព្យសហគ្រាស Form of business (  ក្នុងខ្សែកង្វះប្រអប់ដែលត្រូវកំណត់ Mark "X" where applicable )

ក្រុមហ៊ុនមេករិយ Corporation     សហគ្រាសឯកបុគ្គល Sole Proprietorship     ក្រុមហ៊ុនសហកម្មសិទ្ធិ Partnership     អ្នកនាំចូល Importer     អ្នកនាំចេញ Exporter

សហគ្រាសរដ្ឋ Govt. Enterprise     សហគ្រាសវិនិយោគ Investment Enterprise     សហគ្រាសដទៃទៀត Other, specify .....

**06** សកម្មភាពអាជីវកម្មសំខាន់ Main business activity :

**07** ព័ត៌មានលម្អិតនៃគណនីធនាគារ Business bank account details :

**08** អាសយដ្ឋានសាខា Physical address of business branches :

**09** ព័ត៌មានស្តីពីកម្មសិទ្ធិករ Particulars of owners :

នាមនិងគោត្តនាម Name and Surname	ឋានៈ / មុខងារ Status and Function	អាសយដ្ឋាន Address

**10** តើលោក / លោកស្រីប្រើប្រាស់កុំព្យូទ័រ? Are your accounts computerized?     បាទ YES     ទេ NO

**11** កាលបរិច្ឆេទធ្វើការផ្គត់ផ្គង់ជាប់ពន្ធដំបូល Date of first taxable supply :    ថ្ងៃទី Date ! ! ! !    ខែ Month ! ! ! !    ឆ្នាំ Year ! ! ! ! ! ! ! !

ផលរយនៃការផ្គត់ផ្គង់ជាប់ពន្ធដែលរួមបញ្ចូលទាំងអត្រាសូន្យរយៈពេល : Turnover of taxable supplies of goods including zero rate in :	<b>12</b>	៣ខែកន្លងមក The last 3 months :	
	<b>13</b>	១២ខែកន្លងមក The last 12 months :	

ចំនួនចាំបំរើនៃការផ្គត់ផ្គង់ជាប់ពន្ធដែលរួមបញ្ចូលទាំងអត្រាសូន្យរយៈពេល : Anticipated turnover of taxable supplies of goods including zero rate in :	<b>14</b>	៣ខែខាងមុខ The next 3 months :	
	<b>15</b>	១២ខែខាងមុខ The next 12 months :	

ផលរយនៃការផ្គត់ផ្គង់ជាប់ពន្ធដែលរួមបញ្ចូលទាំងអត្រាសូន្យរយៈពេល : Turnover of taxable supplies of services including zero rate in :	<b>16</b>	៣ខែកន្លងមក The last 3 months :	
	<b>17</b>	១២ខែកន្លងមក The last 12 months :	

ចំនួនចាំបំរើនៃការផ្គត់ផ្គង់ជាប់ពន្ធដែលរួមបញ្ចូលទាំងអត្រាសូន្យរយៈពេល : Anticipated turnover of taxable supplies of services including zero rate in :	<b>18</b>	៣ខែខាងមុខ The next 3 months :	
	<b>19</b>	១២ខែខាងមុខ The next 12 months :	

**20** ចំនួនចាំបំរើនៃការផ្គត់ផ្គង់មិនជាប់ពន្ធដែលរួមបញ្ចូលទាំងអត្រាសូន្យរយៈពេល១២ខែខាងមុខ Anticipated turnover of non-taxable supplies in the next 12 months

**21** តើលោក / លោកស្រីសុំចុះបញ្ជីដោយស្ម័គ្រចិត្ត? Are you applying for voluntary registration?     បាទ YES     ទេ NO

**22** តើលោក / លោកស្រីសុំចុះបញ្ជីមុនពេលធ្វើការផ្គត់ផ្គង់ជាប់ពន្ធដំបូល? Are you applying for registration prior to making taxable supplies?     បាទ YES     ទេ NO

**23** តើលោក / លោកស្រីរំពឹងថាការបង់ពន្ធដែលចេញចំពោះវត្ថុបង្កើននឹងលើសពីការបង់ពន្ធដែលចេញចំពោះវត្ថុចេញចំពោះវត្ថុបង្កើនដែរឬទេ? Do you expect your input tax to regularly exceed your output tax?  
 បាទ YES     ទេ NO    បើសិនជា "បាទ" តើហេតុអ្វី? If "YES" why? .....

**24** លេខក្រឹត្យការណ៍ Declaration :

ខ្ញុំ/ខ្ញុំនាម : I (Name) ..... ឋានៈ / តួនាទី Status/Title ..... នៃសហគ្រាសខាងលើ of the above enterprise  
សូមបញ្ជាក់ថាព័ត៌មានដែលបានផ្តល់ឲ្យខាងលើនេះត្រឹមត្រូវ ហើយខ្ញុំ/ខ្ញុំនាម សុំចុះបញ្ជីពាក់កម្រៃលើវត្ថុបង្កើន ។ ខ្ញុំ/ខ្ញុំនាម សូមសន្យាថាខ្ញុំនឹងជូនដំណឹងភ្លាមៗទៅអគ្គនាយកដ្ឋានពន្ធដារ ប្រសិនបើព័ត៌មានណាមួយខាងលើនេះ បានការផ្លាស់ប្តូរ ។  
hereby declare that the particulars given above are correct and I apply for the registration of VAT. I undertake to notify immediately to the Tax Administration if any of the above particulars has been changed.

..... ហត្ថលេខានិងម្រាម Signature/Stamp    កាលបរិច្ឆេទពាក្យសុំ Date of application    ! ! ! !    ! ! ! !    ! ! ! ! ! ! ! !

**សម្រាប់បម្រើទន្ធដារបំពេញ**  
FOR THE COMPLETION BY TAX OFFICIAL

លេខសញ្ញាអាជីវកម្ម Business activity code <div style="border: 1px solid black; padding: 2px; display: inline-block; width: 150px;">25</div>									
កាលបរិច្ឆេទមានប្រសិទ្ធភាពនៃការចុះបញ្ជី Effective date of registration	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;"></th> <th style="width:20%;">ថ្ងៃទី Date</th> <th style="width:20%;">ខែ Month</th> <th style="width:20%;">ឆ្នាំ Year</th> </tr> <tr> <td align="center">26</td> <td align="center">! ! !</td> <td align="center">! ! !</td> <td align="center">! ! ! ! !</td> </tr> </table>		ថ្ងៃទី Date	ខែ Month	ឆ្នាំ Year	26	! ! !	! ! !	! ! ! ! !
	ថ្ងៃទី Date	ខែ Month	ឆ្នាំ Year						
26	! ! !	! ! !	! ! ! ! !						
កាលបរិច្ឆេទនៃការបដិសេធការចុះបញ្ជី Date of registration refused	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">27</td> <td align="center">! ! !</td> <td align="center">! ! !</td> <td align="center">! ! ! ! !</td> </tr> </table>	27	! ! !	! ! !	! ! ! ! !				
27	! ! !	! ! !	! ! ! ! !						
កាលបរិច្ឆេទនៃការចុះបញ្ជីដោយស្ម័គ្រចិត្ត Date of voluntary registration	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">28</td> <td align="center">! ! !</td> <td align="center">! ! !</td> <td align="center">! ! ! ! !</td> </tr> </table>	28	! ! !	! ! !	! ! ! ! !				
28	! ! !	! ! !	! ! ! ! !						
កាលបរិច្ឆេទនៃការចុះបញ្ជីជាសហគ្រាសវិនិយោគ Date of registration as an Investment Enterprise	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">29</td> <td align="center">! ! !</td> <td align="center">! ! !</td> <td align="center">! ! ! ! !</td> </tr> </table>	29	! ! !	! ! !	! ! ! ! !				
29	! ! !	! ! !	! ! ! ! !						
អ្នកនាំចូលឬអ្នកនាំចេញចុះបញ្ជីមុនពេលធ្វើការផ្គត់ផ្គង់ដល់អ្នកដទៃ Importer or Exporter registered prior to making taxable supplies	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">30</td> <td align="center">! ! !</td> <td align="center">! ! !</td> <td align="center">! ! ! ! !</td> </tr> </table>	30	! ! !	! ! !	! ! ! ! !				
30	! ! !	! ! !	! ! ! ! !						
បុគ្គលជាប់អាណានិគមចំពោះការបង់ប្រាក់ប្រតិបត្តិសមិទ្ធិ Refund taxable person	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">31</td> <td style="width: 50px;"></td> </tr> </table>	31							
31									
ការផ្គត់ផ្គង់មិនជាប់អាណានិគម Non-taxable supplies	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="center">32</td> <td style="width: 50px;"></td> </tr> </table>	32							
32									

រាជធានីភ្នំពេញ Phnom Penh ថ្ងៃទី Date..... ខែ Month..... ឆ្នាំ Year.....

**ប្រធានអង្គភាព**  
HEAD UNIT

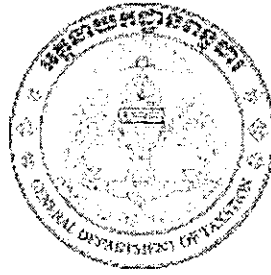
**បម្រើត្រួតពិនិត្យ**  
CHECKING OFFICER

**បម្រើទទួល**  
RECEIVING OFFICER

ច្បាប់ដើម : រដ្ឋបាលសារពើពន្ធ  
Original : Tax Administration  
ច្បាប់ទីពីរ : អ្នកជាប់ពន្ធ  
Duplicate : Taxpayer

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

**ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**



**អគ្គនាយកដ្ឋានពន្ធដារ  
សាខាពន្ធដារខណ្ឌដូនពេញ**

លេខ:.....១៦៧... អពជ/សខ/ដព

រាជធានីភ្នំពេញ ថ្ងៃទី ១៨ ខែ មីនា ឆ្នាំ ២០១៤

**ជម្រាបជូន**

**ភ្នំយ៉ាង អូស្រ្ត្រាលី រិសសស**

អាសយដ្ឋាន: [Redacted]

អនុលោមតាមបទប្បញ្ញត្តិនៃមាត្រា ១០១ មាត្រា ១០២ និង មាត្រា ១០៣ នៃច្បាប់ស្តីពីសារពើពន្ធ ខ្ញុំមាន  
កិត្តិយសសូមជម្រាបជូន លោក-លោកស្រីជ្រាបថា សហគ្រាស/ក្រុមហ៊ុន របស់លោក-លោកស្រី ត្រូវបានចុះបញ្ជី  
នៅសាខាពន្ធដារខណ្ឌដូនពេញ រួចហើយ ដែលមានលេខអត្តសញ្ញាណកម្មសារពើពន្ធ: **1!0!4!0!1!7!3!9!2!** ។  
Tax ID  
លោក-លោកស្រី ត្រូវប្រើប្រាស់លេខអត្តសញ្ញាណកម្មសារពើពន្ធនេះ លើគ្រប់លិខិតប្រកាសសារពើពន្ធ និងលិខិត  
ស្នាម ដែលលោក-លោកស្រីធ្វើទៅរដ្ឋបាលសារពើពន្ធ។

ចាប់ពីថ្ងៃទី០១ ដល់១៥ ខែ មេសា ឆ្នាំ ២០១៤ (សម្រាប់រយៈពេលជាប់ពន្ធខែ មីនា ឆ្នាំ ២០១៤) តទៅ  
លោក-លោកស្រីត្រូវដាក់លិខិតប្រកាសសារពើពន្ធ ប្រចាំខែ ប្រចាំឆ្នាំនៅសាខាពន្ធដារខណ្ឌដូនពេញ តាមកាលកំណត់  
ដែលចែងក្នុងច្បាប់ស្តីពីសារពើពន្ធ ទោះបីជាសហគ្រាស/ក្រុមហ៊ុនរបស់លោក-លោកស្រីមិនទាន់មានសកម្មភាពអាជីវកម្ម  
ក៏ដោយ ហើយលោក-លោកស្រី ត្រូវកាន់កាប់កត់ត្រាបញ្ជីការគណនេយ្យឱ្យបានត្រឹមត្រូវ និង អនុវត្តឱ្យបានខ្ជាប់ខ្ជួននូវ  
កាតព្វកិច្ចសារពើពន្ធ ដូចមានភ្ជាប់ជូនមកជាមួយនឹងលិខិតនេះ។

សូមលោក-លោកស្រី នាយក ទទួលនូវការរាប់អានដ៏ស្មោះស្ម័គ្រអំពីខ្ញុំ។

**ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ**



ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
អគ្គនាយកដ្ឋានពន្ធដារ  
នាយកដ្ឋានពន្ធដារខេត្តប៉ៃលិន



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

ទម្រង់ អក្ស ១០២  
FORM VAT 102

ទម្រង់នេះត្រូវធ្វើឡើងជាពីរច្បាប់  
Complete in duplicate

សេចក្តីឆ្លើយតបបណ្តោះអាសន្ន

ចំពោះការដាក់ពាក្យស្នើសុំចុះបញ្ជីអាគារលើតម្លៃបន្ថែម

INTERIM REPOSE TO VAT REGISTRATION APPLICATION

ថ្ងៃ Date	ខែ Month	ឆ្នាំ Year

លេខអត្តសញ្ញាណកម្មអាគារលើពន្ធតិន 104017392

នាមករណ៍សហគ្រាស: name of Enterprise	[REDACTED]
អាសយដ្ឋាន Address	[REDACTED]
ប្រអប់សំបុត្រ P.O.Box:	ទូរស័ព្ទ Phone: 023 426 414
	ទូរសារ Fax:

ការដាក់ពាក្យស្នើសុំចុះបញ្ជីអាគារលើតម្លៃបន្ថែម របស់លោក/លោកស្រី ចុះថ្ងៃទី ១៧ ខែ មីនា ឆ្នាំ ២០១៤ ត្រូវបានទទួលស្គាល់។  
The submission of your application for registration dated : 17/03/2014 is acknowledged.

ខ្ញុំសូមបញ្ជាក់ជូនថា លេខអត្តសញ្ញាណកម្មអាគារលើតម្លៃបន្ថែម (លេខអត្តសញ្ញាណកម្មអតប) របស់លោក/លោកស្រីគឺ: 104017392  
I am to notify you that your VAT Tax Identificatin Number (VAT TIN) is: 104017392

លោក/លោកស្រី ត្រូវចុះលេខអត្តសញ្ញាណកម្មអតបនេះ លើវិក័យប័ត្រ និងរាល់ឯកសារដែលទាក់ទិននិងអាគារលើតម្លៃបន្ថែម  
You must use this VAT TIN when you issue VAT invoices and on all documents related to VAT.

ការចុះបញ្ជីអាគារលើតម្លៃបន្ថែមរបស់លោក/លោកស្រី មានប្រសិទ្ធិភាពចាប់ពីថ្ងៃទី ១១ ខែ មេសា ឆ្នាំ ២០១៣ តទៅ។  
Your registration for VAT is effective from: 11/04/2013

ចាប់ពីថ្ងៃនោះតទៅ លោក/លោកស្រីត្រូវគិតអាគារលើតម្លៃបន្ថែមលើរាល់ការផ្គត់ផ្គង់ដល់អ្នក ហើយត្រូវចេញវិក័យប័ត្រអាគារលើតម្លៃបន្ថែម  
From that date you must charge VAT on all your taxable sales, and provide a VAT tax invoice to those of your customers  
ដល់អតិថិជន ដែលជាបុគ្គលជាប់អាគារ របស់លោក/លោកស្រី។  
who are registered VAT taxable persons.

ប្រសិនបើលោក/លោកស្រីបានបង់អាគារលើតម្លៃបន្ថែមលើទំនិញដែលនៅក្នុងស្តុក នៅថ្ងៃទី ខែ ឆ្នាំ  
If you have been charged VAT on goods which are in stock on:  
លោក/លោកស្រី ត្រូវសុំទម្រង់មួយពីការិយាល័យរបបពិត ដើម្បីស្នើសុំឥណទានក្នុងលិខិតប្រកាសប្រចាំខែដំបូងរបស់លោក/លោក  
you should apply to the Real Regime Tax Office for a form so that you can claim a VAT credit on your first return.

លិខិតជូនដំណឹងស្តីពីការចុះបញ្ជី និង វិញ្ញាបនប័ត្រចុះបញ្ជី នឹងត្រូវបញ្ជូនដល់លោក/លោកស្រី ក្នុងពេលខាងមុខ។  
Your formal notice of registration and your VAT Certificate of Registration will be forwarded to you in due course

ប្រធាននាយកដ្ឋានពន្ធដារខេត្តប៉ៃលិន

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

អគ្គនាយកដ្ឋានពន្ធដារ

លេខ.....អពជ

ព្រះរាជាណាចក្រកម្ពុជា

ជាតិ សាសនា ព្រះមហាក្សត្រ



រាជធានីភ្នំពេញ, ថ្ងៃទី.....ខែ.....ឆ្នាំ.....  
Phnom Penh

**លិខិតបញ្ជាក់ស្ថានភាពសារពើពន្ធ**  
**CERTIFICATE OF TAX SITUATION**  
**អគ្គនាយកដ្ឋានពន្ធដារបញ្ជាក់ថា**  
**GENERAL DEPARTMENT OF TAXATION CERTIFIES THAT**

ក្រុមហ៊ុន Company :

ឈ្មោះ Name :

លេខអត្តសញ្ញាណកម្មសារពើពន្ធ (VAT TIN) :

អាសយដ្ឋានអាជីវកម្ម :

Business Address :

សកម្មភាពអាជីវកម្ម :

Business Activity :

កាលបរិច្ឆេទចុះបញ្ជីនៅអគ្គនាយកដ្ឋានពន្ធដារ :

Date of Registration with the General Department of Taxation :

កាលបរិច្ឆេទចុះបញ្ជីពាណិជ្ជកម្ម :

Date of MOC Registration :

កាលបរិច្ឆេទចុះបញ្ជីអាគរលើតម្លៃបន្ថែម :

Date of VAT Registration :

- បានដាក់ជូនរដ្ឋបាលសារពើពន្ធដោយគ្រប់គ្រាន់នូវលិខិតប្រកាសប្រចាំខែ ប្រចាំឆ្នាំ សម្រាប់ការិយបរិច្ឆេទ ២០០៧ និងត្រូវបានធ្វើសវនកម្មពេញលេញ រហូតដល់ការិយបរិច្ឆេទឆ្នាំ ២០០៧ ។ ក្នុងករណីមានភស្តុតាងបញ្ជាក់ថាមានអំពើរារាំងស្នះដល់ការអនុវត្តន៍បទប្បញ្ញត្តិស្តីពីពន្ធដារ អគ្គនាយកដ្ឋានពន្ធដាររក្សាសិទ្ធិដើម្បីធ្វើការកំណត់ពន្ធឡើងវិញនូវប្រាក់ពន្ធត្រូវបង់ក្នុងរយៈពេល ១០ឆ្នាំ ក្រោយកាលបរិច្ឆេទដែលតម្រូវឱ្យដាក់លិខិតប្រកាស។

- Has adequately filed monthly and annual tax returns with the tax administration for the tax period 2007 , and has been comprehensively audited until the tax period 2007 . In the case where there is evidence proving that there are obstructions to the implementation of the tax provisions, the General Department of Taxation preserves the right to reassess the tax to be paid within periods of 10 years after the due date of filing the tax returns.

ក្រុមហ៊ុនខាងលើនេះ :

This above Company has:

បំពេញកាតព្វកិច្ចសារពើពន្ធបានទៀងទាត់

Regularly complied with its tax obligation

បំពេញកាតព្វកិច្ចសារពើពន្ធមិនបានទៀងទាត់

Not Regularly complied with its tax obligation

**ប្រតិភូរាជរដ្ឋាភិបាល**  
**និទ្ទេសបន្ទុកជាអគ្គនាយក នៃអគ្គនាយកដ្ឋានពន្ធដារ**

Sign of Director General

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

អគ្គនាយកដ្ឋានពន្ធដារ

លេខ.....អណជ

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ



រាជធានីភ្នំពេញ, ថ្ងៃទី.....ខែ.....ឆ្នាំ ២០១៤

Phnom Penh, Date ...../...../ 2014

**លិខិតបញ្ជាក់សាខាក្រុមហ៊ុន**  
**CERTIFICATE OF COMPANY'S BRANCH**  
**អគ្គនាយកដ្ឋានពន្ធដារបញ្ជាក់ថា**  
**GENERAL DEPARTMENT OF TAXATION CERTIFIES THAT**

ក្រុមហ៊ុន : ផ្សារ ស៊ីណា អាស៊ីន  
Company : ~~អង្គការសហប្រតិបត្តិការសេដ្ឋកិច្ចអាស៊ីអាគ្នេយ៍~~

បានបង្កើតសាខាដែលមានឈ្មោះ : សាខាក្រុមហ៊ុន ផ្សារ ស៊ីណា អាស៊ីន  
Has established a branch office with the name : Branch of PHSAR SINA ASIAN Co., Ltd.

ទីតាំងសាខា : លេខ ០៣៧១ ផ្លូវ ជាតិលេខ៦ ភូមិ ចុងកៅស៊ូ ឃុំ ស្រែក្រាម ក្រុង សៀមរាប ខេត្ត សៀមរាប  
Branch's location :

គោត្តនាម និងនាម អ្នកគ្រប់គ្រង : លាវ ស៊ីណា  
Family Name and Name of the Manager :

សកម្មភាពអាជីវកម្ម : ទូរស័ព្ទ និងបរិក្ខារទូរស័ព្ទក្រុមប្រភេទ  
Business Activity :

សហគ្រាសដែលធ្វើអាជីវកម្មតាមរយៈគ្រឹះស្ថានដែលជាសាខាដែលតាំងនៅតំបន់ផ្សេងៗគ្នា ត្រូវបំពេញកាតព្វកិច្ចសារពើពន្ធ  
ដូចមាននៅខាងខ្នងលិខិតបញ្ជាក់នេះ។

THE ENTERPRISE DOING THE BUSINESS THROUGH THE BRANCH OFFICE(S) IN DIFFERENT PLACES SHALL FULFILL  
THE TAX OBLIGATION AS STATED IN THE REVERSE OF THIS CERTIFICATE.

- \* លិខិតបញ្ជាក់នេះអស់សុពលភាពត្រឹមថ្ងៃ
- \* This certificate expires on

ប្រតិភូរាជរដ្ឋាភិបាល  
ទទួលបន្ទុកជាអគ្គនាយក នៃអគ្គនាយកដ្ឋានពន្ធដារ

Sign of Director General



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

ពាក្យសុំចុះបញ្ជីពន្ធដារ

នាមត្រកូល និង ឈ្មោះ: Name ..... សញ្ជាតិ: Nationality  
អាសយដ្ឋានបច្ចុប្បន្ន: Address .....  
អត្តសញ្ញាណប័ណ្ណ  លិខិតឆ្លងដែនលេខ  ID or Passport Number ចុះថ្ងៃទី.....Registered Date (Month / Year)  
ក្នុងនាមជា: ស្ថាបនិក  អភិបាល  អាណត្តិគាហក  ម្ចាស់សហគ្រាស   
As of នៃ ក្រុមហ៊ុន  សហគ្រាស : Director, Board, Representative, Ownership, Company, or Enterprise  
Name of Enterprise: .....

ខ្ញុំបាទ/នាងខ្ញុំ សុំចុះឈ្មោះ ក្រុមហ៊ុន សហគ្រាស ដូចមានឈ្មោះខាងលើ ក្នុងកញ្ចប់ពន្ធដារនៃអគ្គនាយកដ្ឋានពន្ធដារ ដោយភ្ជាប់មកជាមួយនូវលិខិតដូចខាងក្រោម៖

- ១. វិញ្ញាបនបត្រ បញ្ជាក់ការចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្ម
- ២. លិខិតបញ្ជាក់ការចុះបញ្ជីពាណិជ្ជកម្ម
- ៣. ច្បាប់ថតចម្លងនៃសំណុំឯកសារសម្រាប់អនុវត្តការចុះបញ្ជីនៅក្រសួងពាណិជ្ជកម្ម៖
  - ច្បាប់ថតចម្លងពាក្យសុំចុះបញ្ជីពាណិជ្ជកម្ម
  - ច្បាប់ថតចម្លងលក្ខន្តិកៈសហគ្រាស
  - ច្បាប់ថតចម្លងពាក្យសុំចុះផ្សាយក្នុងព្រឹត្តិបត្រពាណិជ្ជកម្ម
  - ច្បាប់ថតចម្លងលិខិតបញ្ជាក់ការតម្កល់ដើមទុនចុះបញ្ជីនៅធនាគារ
  - ច្បាប់ថតចម្លងអត្តសញ្ញាណប័ណ្ណ  ឬ ច្បាប់ថតចម្លងលិខិតឆ្លងដែន(សម្រាប់ជនបរទេស)  នៃស្ថាបនិក  អភិបាល  អាណត្តិគាហក  ម្ចាស់សហគ្រាស  និងរូបថត ៤x៦ ចំនួន ០២ សន្លឹក
- ៤. ច្បាប់ថតចម្លងសៀវភៅគ្រួសារ  ឬសៀវភៅស្នាក់នៅ  ឬច្បាប់ថតចម្លងនៃប័ណ្ណស្នាក់នៅ (សម្រាប់ជនបរទេស) ផ្តល់ដោយ ឬមានការបញ្ជាក់ពីការិយាល័យជនបរទេស នៃស្នងការដ្ឋាននគរបាលរាជធានី-ខេត្ត  នៃស្ថាបនិក  អភិបាល  អាណត្តិគាហក  ម្ចាស់សហគ្រាស
- ៥. លិខិតអនុញ្ញាតឱ្យប្រកបអាជីវកម្ម ចេញដោយស្ថាប័នមានសមត្ថកិច្ច
- ៦. វិញ្ញាបនបត្រចុះបញ្ជីរបស់ក្រុមប្រឹក្សាអភិវឌ្ឍន៍កម្ពុជា
- ៧. កិច្ចសន្យាជួលទីតាំង (ប្រសិនបើមានការជួលទីតាំងសម្រាប់ប្រកបអាជីវកម្ម)  ភ្ជាប់ដោយលិខិតឆ្លើយប្រកាសអំពីការជួលរបស់ម្ចាស់ទីតាំង
- ៨. វិក្កយបត្រទឹក និងអគ្គិសនី (ច្បាប់ថតចម្លងរយៈពេល ០៣ខែ ចុងក្រោយ) នៃទីតាំងរបស់គ្រឹះស្ថានជាគោលដើម ឬទីបាត់ការរបស់សហគ្រាស
- ៩. ព័ត៌មានអចលនទ្រព្យ នៃទីតាំងរបស់គ្រឹះស្ថានជាគោលដើម ឬទីបាត់ការរបស់សហគ្រាស
- ១០. សលាកបត្រព័ត៌មានសហគ្រាស/ក្រុមហ៊ុន
- ១១. ពាក្យស្នើសុំចុះបញ្ជីអាករលើតម្លៃបន្ថែម (សម្រាប់របបស្វ័យប្រកាស)
- ១២. លិខិតប្រកាសអាករលើផលរបរ និងពន្ធលើប្រាក់ចំណេញ របបមេវិការ
- ១៣. លិខិតប្រកាសពន្ធបិតប្រចាំឆ្នាំសម្រាប់របបមេវិការ  ឬរបបស្វ័យប្រកាស

ពាក្យសុំចុះបញ្ជីពន្ធដារនេះមានចំនួន.....ច្បាប់  
ខ្ញុំបាទ/នាងខ្ញុំ ឈ្មោះ:..... ឋានៈ/តួនាទី..... នៃ  
សហគ្រាស/ក្រុមហ៊ុនខាងលើសូមធានាថា ឯកសារ និងព័ត៌មានទាំងអស់ភ្ជាប់នៅក្នុងពាក្យសុំចុះបញ្ជីពន្ធដារនេះ ពិតជា  
ត្រឹមត្រូវ ។ ខ្ញុំសូមទទួលខុសត្រូវទាំងស្រុងចំពោះមុខច្បាប់ទាំងឡាយជាធរមាន ប្រសិនបើព័ត៌មានណាមួយមានការ  
កែប្រែបន្តិច ។ ធ្វើនៅ....., ថ្ងៃទី.....ខែ.....ឆ្នាំ.....

បានទទួលពាក្យសុំចុះបញ្ជី  
ថ្ងៃទី.....ខែ.....ឆ្នាំ.....  
មន្ត្រីពន្ធដារ

\*ព័ណ៌ត៍សម្គាល់៖ សូមគូសសញ្ញា ✓ នៅក្នុងប្រអប់ចំពោះឯកសារដែលមានភ្ជាប់នៅក្នុងពាក្យសុំចុះបញ្ជីពន្ធដារ។

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

អគ្គនាយកដ្ឋានពន្ធដារ

សាខាពន្ធដារខណ្ឌទួលគោក

ការិយាល័យចាត់ចែងលិខិតប្រកាស

លេខ ០៣១៧ អពជ/សខ/ទត



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

រាជធានីភ្នំពេញ, ថ្ងៃទី ២៧ ខែ ឧសភា, ឆ្នាំ ២០១៤

**ជំរាបជូន**  
Letter To

លោកនាយកក្រុមហ៊ុន  
Director of company

សកម្មភាពអាជីវកម្ម :  
Business Objective

អត្តសញ្ញាណកម្មសារពើពន្ធ :  
TIN Number

អាសយដ្ឋាន :  
Address

**កម្មវត្ថុ** : ករណីស្នើសុំផ្លាស់ប្តូរទីស្នាក់ការក្រុមហ៊ុន ពីខណ្ឌទួលគោក ទៅខណ្ឌដូនពេញ។  
Change the Location of the Company

**យោង** : រាប់ស្តីពីការពិនិត្យដែលប្រកាសអោយប្រើដោយព្រះរាជក្រមលេខ នស.រកម ០២៩៧.០៣ ចុះថ្ងៃទី២៤ ខែកុម្ភៈ ឆ្នាំ១៩៩៧  
Tax Law

- លិខិតលេខ ៣៦៥៦ ពណ.ចបព ចុះថ្ងៃទី២០ ខែមិថុនា ឆ្នាំ២០១២ របស់ក្រសួងពាណិជ្ជកម្ម
- លិខិតលេខ ៣៧០៥ ពណ.ចបព ចុះថ្ងៃទី២៤ ខែមិថុនា ឆ្នាំ២០១៣ របស់ក្រសួងពាណិជ្ជកម្ម
- លិខិតស្នើសុំប្តូរទីតាំងស្នាក់ការក្រុមហ៊ុន ចុះថ្ងៃទី០៦ ខែមីនា ឆ្នាំ២០១៤

សេចក្តីដូចបានជំរាបជូនក្នុងកម្មវត្ថុ និងយោងខាងលើ ខ្ញុំមានកិត្តិយសជំរាបមកលោកនាយកក្រុមហ៊ុនជ្រាបថា : ដោយ  
ក្រុមហ៊ុនលោកត្រូវបានក្រសួងពាណិជ្ជកម្មទទួលចុះបញ្ជីអំពីការផ្លាស់ប្តូរទីតាំងស្នាក់ការពី :

ទីស្នាក់ការចាស់ : លេខ ១៥ ហ្សេអ៊ីន ផ្លូវ ១១៨ សង្កាត់ ផ្សារដេប៉ូ ៣ ខណ្ឌទួលគោក រាជធានីភ្នំពេញ  
Old Address  
មកជាងនៅទីស្នាក់ការថ្មី :  
New Address

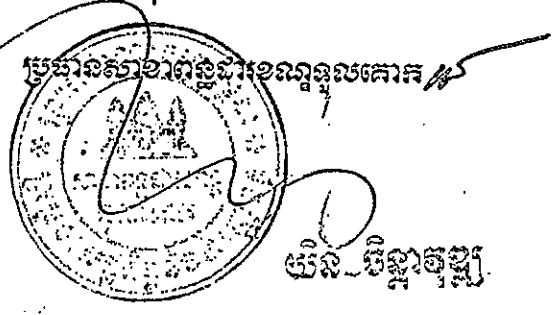
ជាប់ពន្ធ និងទឹកថ្លៃកំណត់ពន្ធសាខាពន្ធដារខណ្ឌទួលគោកនៃអគ្គនាយកដ្ឋានពន្ធដារអនុញ្ញាតជូនក្រុមហ៊ុន យេជេន ហ្វាម ប្រដាក់ -  
(ខេមបូឌា) ទៅបំពេញភារកិច្ចសារពើពន្ធបន្តក្រោមក្របខណ្ឌ នៃរបបស្វ័យប្រកាសនៅសាខាពន្ធដារខណ្ឌ ដូនពេញ ចាប់ពីថ្ងៃទី០១ ខែឧសភា  
ឆ្នាំ២០១៤ នេះតទៅ។

សូមលោកនាយកទទួលនូវការរាប់អានដ៏ជ្រាលជ្រៅអំពីខ្ញុំ។ R -

- ចំលងចុះ :
- អគ្គនាយកដ្ឋានពន្ធដារ
  - នាយកដ្ឋានពន្ធដារខណ្ឌ
  - សាខាពន្ធដារខណ្ឌដូនពេញ
  - ដើម្បីជូនជ្រាប
  - ឯកសារ កាលប្បវត្តិ

**អគ្គនាយកដ្ឋានពន្ធដារ**  
**សាខាពន្ធដារខណ្ឌដូនពេញ**

មតងថ្ងៃទី ២៧-០៥-១៤ ឆ្នាំ ២០១៤  
លេខ: ១៨ សពជ.ដព  
បញ្ជូនទៅ: ការិយាល័យ ២៧/២៤៩  
១២១ ផ្លូវ ១១៨ សង្កាត់ ផ្សារដេប៉ូ ៣  
ដើម្បី  
ភ្នំពេញ, ថ្ងៃទី ១២ ខែ ៥ ឆ្នាំ ២០១៤  
ហត្ថលេខា  
៧៧៧៤



០១២ 502 321



**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**

រាជធានីភ្នំពេញ, ថ្ងៃទី២៣ ខែសីហា ឆ្នាំ២០១៣

**ដីកាអនុម័ត**  
**Attachment List**  
**គោរពជូន**  
**To**

**ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាល**  
**H.E. Delegate of the Royal Government in charge DG of GDT**  
**ទទួលបន្ទុកអគ្គនាយក នៃអគ្គនាយកដ្ឋានពន្ធដារ**  
**Enterprise transfer from Chamkar Morn Tax Branch**  
**សហគ្រាសផ្ទេរចេញពីខណ្ឌចំការមន**

ល.រ No.	លេខលិខិត Letter No.	ឈ្មោះក្រុមហ៊ុន Name of the Enterprise	VAT	សកម្មភាពអាជីវកម្ម Business Activities	ផ្ទេរទៅខណ្ឌ/ខេត្ត Transfer to Khan/Province	ផ្សេងៗ Others
១	១៤៦០	[REDACTED]	10005605	អាជីវកម្មនិវត្តន៍គ្រប់គ្រងពិគ្រោះយោបល់	ខណ្ឌបួស្សីកែវ	
២	១៤៦១	[REDACTED]	107023083	នីហរ័ណ អាហារ័ណ	ខណ្ឌបួស្សីកែវ	
៣	១៤៦២	[REDACTED]	107008661	អាជីវកម្មសេវាកម្មផ្សេងៗ	ខណ្ឌដូនពេញ	
៤	១៤៦៣	[REDACTED]	107016923	ដឹកជញ្ជូនផ្លូវទន្លេ	ខណ្ឌដូនពេញ	
៥	១៤៦៤	[REDACTED]	100122515	នីហរ័ណ អាហារ័ណ	ខេត្តរតនគិរី	

បានទទួលគ្រប់ចំនួន ០៥ ច្បាប់  
 ថ្ងៃទី ខែ ឆ្នាំ២០១៣  
**ហត្ថលេខា អ្នកទទួល**

**ជ.ប្រធានសហគ្រាសខណ្ឌចំការមន**

*[Signature]*  
**ជូត ធីមសែន**



**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**  
 កម្ពុជា • ២០០៧

**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**

**លិខិតប្រកាសពន្ធដាត់**  
**ប្រចាំឆ្នាំ.....**

ថ្ងៃទី.....ខែ.....ឆ្នាំ.....  
 លេខចូល.....  
 ទទួល  មិនទទួល  
 ហត្ថលេខា.....  
 មន្ត្រីពន្ធ.....

<b>ក. ព័ត៌មានទូទៅសហគ្រាស</b> Enterprise Information		លេខអត្តសញ្ញាណកម្មសារពើពន្ធ 01 TIN	
02	នាមករណ៍សហគ្រាស Name of Enterprise		
03	នាម និងគោត្តនាម អាជីវករ Name of owner		
04	អាសយដ្ឋានសហគ្រាស Address		
05	សកម្មភាពអាជីវកម្ម Business Activities		
06	ទូរស័ព្ទ Tel	07	ហ្វាក់ស៊ិ Fax
		08	ប្រអប់សំបុត្រ Box

**ខ. ផលបេរ និង ពន្ធដាត់**  
Turnover and Patent Tax

09	កំណត់ត្រា របស់អាជីវករ	10	កំណត់ត្រារបស់មន្ត្រីពន្ធមធិ
ល.រ	ប្រភេទអាជីវកម្ម	ផលរបស់រេចបាន ឬ ផលរបប្រកាស	ប្រាក់ពន្ធដាត់ត្រូវបង់
	សរុប.....	11	12

- ប្រាក់បន្ថែមត្រូវបង់ :.....	13	
ការប្រាក់យឺតយ៉ាវ :.....	14	
សរុបប្រាក់ពន្ធ និងប្រាក់ទោសពន្ធត្រូវបង់ ( 12 + 13 + 14 )	15	

<b>16</b>	<b>បែបបទបង់ប្រាក់</b>	<b>17</b>	<b>សំរាប់ផ្នែកប្រមូលពន្ធ</b>
ថ្ងៃទី.....ខែ.....ឆ្នាំ..... ហត្ថលេខា និងត្រារបស់អាជីវករ  <input type="checkbox"/> សាច់ប្រាក់ <input type="checkbox"/> មូលប្រទានប័ត្រ <input type="checkbox"/> បង្វែរ សូមត្រឡប់កន្លែងដែលពាក់ព័ន្ធ សូមចេញមូលប្រទានប័ត្រទូទាត់ជូនរតនាគារជាតិ		លេខបង្កាន់ដៃទទួលប្រាក់..... ថ្ងៃខែបង្កាន់ដៃទទួលប្រាក់..... លេខបង្កាន់ដៃទទួលពន្ធ..... ថ្ងៃខែបង្កាន់ដៃទទួលពន្ធ.....	



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

ទម្រង់ ៣៧៧ ០២

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ  
សវនាធានាដារ.....

លិខិតប្រកាសពន្ធលើអចលនទ្រព្យ  
ប្រចាំឆ្នាំ .....

(សូមអានកំណត់ណែនាំនៅផ្នែកខាងក្រោយនៃលិខិតប្រកាសនេះ មុននឹងបំពេញលិខិតប្រកាសនេះ)

សម្រាប់មន្ត្រីពន្ធដារ  
ថ្ងៃទី! ! ! ខែ! ! ! ឆ្នាំ! ! !  
លេខចូល .....  
ហត្ថលេខា  
ឈ្មោះមន្ត្រីពន្ធដារ

I. ព័ត៌មានអចលនទ្រព្យ

លេខអត្តសញ្ញាណកម្មអចលនទ្រព្យ

ឯកសារសម្គាល់អចលនទ្រព្យ : លិខិតលេខ : ..... កាលបរិច្ឆេទ : ..... ក្រសួង/អង្គភាព : .....  
Property ID No. Date Issued by  
អាសយដ្ឋានអចលនទ្រព្យ : លេខ : ..... ផ្លូវ : ..... ភូមិ : ..... ក្រសួង/អង្គភាព : .....  
Property Location No. Street Village Commune/Sangkat  
ខណ្ឌ/រាជធានី/ស្រុក : ..... រាជធានី/ខេត្ត : .....  
City/District/Khan Municipal/Province  
ប្រភេទអចលនទ្រព្យ : ១.  ដី Land ២.  សំណង់ :  បេតុង  ផ្ទះ/អគារអាជីវកម្ម  
Type of Property Construction Concrete House or Building  
 មិនមែនបេតុង  ផ្ទះ/អគារអាជីវកម្ម  
Non-Concrete House or Building  
 ខ្នងជញ្ជីន  
Condo

II. ការគណនាប្រាក់ពន្ធលើអចលនទ្រព្យ

បរិយាយអចលនទ្រព្យ Types of Property	ដី / សំណង់					តម្លៃអចលនទ្រព្យ Taxable Amount
	អាយុកាលសំណង់ ដល់១០ឆ្នាំ	លើស១០ឆ្នាំ	ជាន់ទី(១)	ទំហំ (ម <sup>២</sup> ) Price	តម្លៃ/ម <sup>២</sup> (៦) Square Meter	
1	2	3	4	5	6	7 = 5 x 6
១. ដី						
២. សំណង់ :						
- ជាន់ក្រោមដី						
- ជាន់ផ្ទាល់ដី						
- ជាន់ទី១						
- ជាន់ទី២ - ទី៥						
- ជាន់ទី៦ - ទី១០						
- ចាប់ពីជាន់ទី១១ ឡើងទៅ						
Total Value of Property តម្លៃសរុប						
Adjustment of Total Value តម្លៃសរុប ៨០% (-តម្លៃសរុប x ៨០%)						
(100,000,000 Riel) ដកតម្លៃអចលនទ្រព្យដែលត្រូវបានអនុញ្ញាតឱ្យកាត់បន្ថយ						(900.000.000 រៀល)
Taxable Amount មូលដ្ឋានគិតពន្ធ						
ប្រាក់ពន្ធត្រូវបង់ - មូលដ្ឋានគិតពន្ធ x 0.១ %						

(១) សម្រាប់សំណង់ ចំពោះជាន់ទី២ដល់ទី៥ ជាន់ទី៦ដល់ទី១០ និងចាប់ពីជាន់ទី១១ឡើងទៅ ត្រូវគិតតម្លៃបញ្ចូលគ្នាទាំងជាន់ និងទំហំ ។  
(២) តម្លៃកំណត់ដោយគណៈកម្មការវាយតម្លៃអចលនទ្រព្យសម្រាប់ពន្ធលើអចលនទ្រព្យដែលបិទផ្សាយនៅតាមយុទ្ធសាស្ត្រ ឬនៅអង្គការពន្ធដារ ដែលអចលនទ្រព្យនោះស្ថិតនៅ ។

III. ព័ត៌មានម្ចាស់អចលនទ្រព្យ (អ្នកជាប់ពន្ធ)

ល.រ	ឈ្មោះម្ចាស់អចលនទ្រព្យ	ភេទ	ថ្ងៃខែឆ្នាំកំណើត	លេខលិខិតសម្គាល់ខ្លួន (៣)	អាសយដ្ឋានបច្ចុប្បន្នរបស់ម្ចាស់អចលនទ្រព្យ						លេខទូរស័ព្ទ
					ផ្ទះលេខ	ផ្លូវ	ភូមិ	ឃុំ/សង្កាត់	ខណ្ឌ/ក្រុង/ស្រុក	រាជធានី/ខេត្ត	

(៣) សូមគូសព្រំប្រមូល  អត្តសញ្ញាណប័ណ្ណសញ្ជាតិខ្មែរ  សំបុត្របញ្ជាក់កំណើត  លៀកសញ្ជាតិ  លៀកសញ្ជាតិកម្ពុជា  លិខិតបញ្ជាក់ទីលំនៅ  លិខិតឆ្លងដែនសម្រាប់ជនបរទេស  
ក្នុងនាមម្ចាស់អចលនទ្រព្យខាងលើ ខ្ញុំបាទ/ខាងខ្ញុំ សូមធានាថាព័ត៌មានទាំងអស់នៅក្នុងលិខិតប្រកាសពន្ធលើអចលនទ្រព្យនេះ ពិតជាត្រឹមត្រូវ ។ ខ្ញុំបាទ/ខាងខ្ញុំ សូម  
ទទួលខុសត្រូវទាំងស្រុងចំពោះមុខច្បាប់ជាធរមាន ។

កំណត់សម្គាល់ :  
១. ម្ចាស់អចលនទ្រព្យ ត្រូវមានភារកិច្ចដាក់លិខិតប្រកាស និងបង់ប្រាក់ពន្ធជារៀងរាល់ឆ្នាំជូនរដ្ឋបាលសារពើពន្ធ ក្នុងភូមិសាស្ត្រដែលអចលនទ្រព្យស្ថិតនៅ យ៉ាងយូរបំផុតត្រឹមថ្ងៃទី៣០ ខែកញ្ញា នៃឆ្នាំនីមួយៗ ។  
២. ម្ចាស់អចលនទ្រព្យ និងទទួលរងទោសទណ្ឌទៅតាមច្បាប់ស្តីពីសារពើពន្ធប្រសិនបើ :  
- មិនបានដាក់លិខិតប្រកាស បង់ពន្ធខ្លះ បង់ពន្ធលើក ឬមិនបានបង់ពន្ធ  
- ធ្វើការប្រកាសក្លែងបន្លំ

ធ្វើនៅ..... ថ្ងៃទី.....ខែ..... ឆ្នាំ.....  
ហត្ថលេខា និងឈ្មោះម្ចាស់អចលនទ្រព្យ  
សម្រាប់មន្ត្រីពន្ធដារ  
រូបភាពបង់ប្រាក់ :  សាច់ប្រាក់  មូលប្បទានប័ត្រ  បង្កៃ  
ចំនួនទឹកប្រាក់ : .....  
បង់តាមបង្កាន់ដៃលេខ..... ចុះថ្ងៃទី...../...../.....  
ល.លេខ គណនេយ្យកម្ម..... ថ្ងៃធ្វើ...../...../.....  
ឈ្មោះមន្ត្រីពន្ធ..... ហត្ថលេខា.....



**SALES RECORD**

Name of Enterprise: ..... VAT TIN: .....  
 Address: ..... Month: ..... Year: .....  
 Tel: .....

INVOICE				SUPPLIES				Total Value Including VAT
Date	Invoice Number	Purchaser	TIN	Description	Quantity	Value of Non-Taxable Supplies/Sales	Value of Exports	
S1	S2	S3	S4	S5	S6	S7	S8	
				<b>TOTAL</b>				
				Box 12	Box 13	Box 14	Box 15	Box 15

Form VAT 200 :

**PURCHASES RECORD**

Name of Enterprise: ..... VAT TIN: .....  
 Address: ..... Month: ..... Year: .....  
 Tel: .....

INVOICE				PURCHASES				Total Value Including VAT											
Date	Invoice Number	Supplier	TIN	Description	Quantity	Non-Taxable & Non-Creditable Purchases Value	Imports												
P1	P2	P3	P4	P5	P6	P7	<table border="1"> <tr> <th>Local Purchases</th> <th>Taxable Purchases</th> </tr> <tr> <td> <table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P10</td> <td>P11</td> </tr> </table> </td> <td> <table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P8</td> <td>P9</td> </tr> </table> </td> </tr> </table>	Local Purchases	Taxable Purchases	<table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P10</td> <td>P11</td> </tr> </table>	Taxable Value	VAT	P10	P11	<table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P8</td> <td>P9</td> </tr> </table>	Taxable Value	VAT	P8	P9
Local Purchases	Taxable Purchases																		
<table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P10</td> <td>P11</td> </tr> </table>	Taxable Value	VAT	P10	P11	<table border="1"> <tr> <th>Taxable Value</th> <th>VAT</th> </tr> <tr> <td>P8</td> <td>P9</td> </tr> </table>	Taxable Value	VAT	P8	P9										
Taxable Value	VAT																		
P10	P11																		
Taxable Value	VAT																		
P8	P9																		
				<b>TOTAL</b>															
				Box 06	Box 09	Box 10	Box 07	Box 08											

Form VAT 200 :

INVOICE		PURCHASES											
Date	Invoice Number	Name of Supplier	VAT TIN	Description	QTY	Non-Taxable & Non-Creditable Purchase Value			Taxable Purchases			Total Value Including VAT	
						P7	P8	P9	P10	P11	P12		
PI	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12		
11-Jan-13	13-P0016		100073115	Hard Disk Desktop & UPS-650VA					223.00	22.30		245.30	
11-Jan-13				កាតទូរស័ព្ទ		4.00						4.00	
11-Jan-13				ទិញខ្សែកាប		115.80						115.80	
11-Jan-13				Sparepart for car		238.00						238.00	
11-Jan-13	0292036		100121845	Renting server location for Dec. 12					1,050.00	105.00		1,155.00	
12-Jan-13	001808			ទឹកបរិសុទ្ធ		84.56						84.56	
12-Jan-13	043195			សំភារៈសំណង់		5.75						5.75	
12-Jan-13	014703			សំភារៈអេឡិចត្រូនិច		450.00						450.00	
12-Jan-13				ទិញខ្សែកាប		65.80						65.80	
13-Jan-13	043212			សំភារៈសំណង់		2.55						2.55	
14-Jan-13	16445			សំភារៈការិយាល័យ		46.40						46.40	
14-Jan-13				កាតទូរស័ព្ទ		6.00						6.00	
14-Jan-13	029230			SONY Earphone		111.00						111.00	
14-Jan-13	000468			ទឹកថ្នាំព្រីនធីរ		7.00						7.00	
15-Jan-13	008318			ទឹកថ្នាំព្រីនធីរ		37.00						37.00	
15-Jan-13	043275			សំភារៈសំណង់		10.00						10.00	
15-Jan-13				សំភារៈការិយាល័យ		6.51						6.51	
16-Jan-13	004333			សំភារៈសំណង់		485.00						485.00	
16-Jan-13	007711			Network 1 to 2		3.00						3.00	
16-Jan-13	009914			អ៊ីនធឺណេត		48.00						48.00	
17-Jan-13				កាតទូរស័ព្ទ		130.00						130.00	
17-Jan-13	13-00065		100079938	Transcend(4GB)					70.00	7.00		77.00	



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
ROYAUME DU CAMBODGE

ទម្រង់ទម្រង់ ២២៦ ប  
FORM DLT 226 D

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
អគ្គនាយកដ្ឋានពន្ធដារ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកចំណូលខ្ពស់

**តារាងកំណត់តំណទេយ្យសារពើពន្ធ**

លេខតារាង : .....  
 អ្នកធ្វើតារាង : .....  
 មន្ត្រីសវនករ : សេក សារីម និង ឆាយ កល្យាណ  
 ទទួលបាន : នាយកដ្ឋានសវនកម្មសហគ្រាស

- មិនបានបង់ " "  
 - បានបង់ " "  
 បង្កាន់ដៃលេខ ..... ចុះថ្ងៃទី .....  
 មន្ត្រីទទួលការបង់ប្រាក់ .....

សេចក្តីសម្រេច : ..... VAT TIN : .....

សកម្មភាពអាជីវកម្ម : 3 វ័រៀរ  
 តារាងច្បាប់អាជីវកម្ម : 3 មិថុនា

កាលបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធចម្លើម Additional Tax	ការប្រាក់ Interest	សរុប Total

សរុប

- ការប្រកាសដោយមិនបង់ប្រាក់ (១)
- ការកំណត់ពន្ធបន្ថែមពីការបង់ប្រាក់ពន្ធយឺតយ៉ាវ (១)
- ការកំណត់ពន្ធជាឯកភាពភាគី (១)
- ការកំណត់ពន្ធឡើងវិញ (១)

បានពិនិត្យ និងបញ្ជូនទៅផ្នែកទារបំណុលពន្ធ  
3 មិថុនា

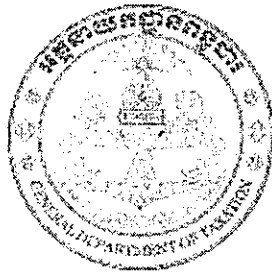
ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកចំណូលខ្ពស់  
Director, Department of Large Taxpayers

កំណត់សម្គាល់ : (១) សូមគូសចោលចំណុចមិនទាក់ទិន

**ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**

**អគ្គនាយកដ្ឋានពន្ធដារ  
សខាពន្ធដារខេត្តព្រះវិហារ**

លេខ: ០០១១១/... អពជ/សខ/ជព



**ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ**

**តារាងកំណត់តម្លៃទោសប្រសារពើពន្ធ**

លេខតារាង : ..... - មិនបានបង់ :   
 List Number  
 អ្នករៀបចំតារាង : ..... - បានបង់ :   
 List Prepared by  
 មន្ត្រីសវនករ : ..... បង្កាន់ដៃលេខ : ..... ចុះថ្ងៃទី : .....  
 Name of Tax Auditor  
 ទទួលបាន : ក្រុមសវនកម្មសហខា ខេត្ត/ក្រុង ..... មន្ត្រីទទួលបានការបង់ប្រាក់ .....

សហគ្រាស :

Enterprisé:

សកម្មភាពអាជីវកម្ម :

Business Activity

អាសយដ្ឋានអាជីវកម្ម:

Business Address

កាលបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធបន្ថែម Additional Tax	ការប្រាក់ Interest	សរុប Total
	សរុប				

- ការប្រកាសដោយមិនបង់ប្រាក់ (១)
- ការកំណត់ពន្ធបន្ថែមពីការបង់ប្រាក់ពន្ធយឺតយ៉ាវ (១)
- ការកំណត់ពន្ធជាឯកតោភាគី (១)
- ការកំណត់ពន្ធឡើងវិញ (១)

បានពិនិត្យ និងបញ្ជូនទៅការិយាល័យបំណុល

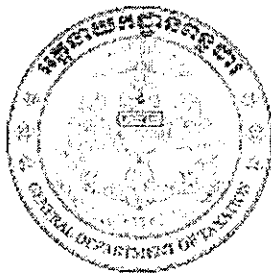
រាជធានីភ្នំពេញ ថ្ងៃទី ២០ ខែ ធ្នូ ឆ្នាំ ២០០៦

**ប្រធានសខាពន្ធដារខេត្តព្រះវិហារ**

Chief of Doun Penh Tax Branch

កំណត់សម្គាល់ (១) សូមគូសចោលចំណុចមិនទាក់ទិន

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ



អគ្គនាយកដ្ឋានពន្ធដារ  
សាខាពន្ធដារខណ្ឌដូនពេញ

លេខ:..... អពជ/សខ/ជព

រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ

លិខិតជូនដំណឹងស្តីពីការកំណត់ពន្ធឡើងវិញ

Notice of Tax Re-Assessment

ជម្រាបមក

លោក/លោកស្រី នាយក

Mr. / Ms. Director / Manager

សហគ្រាស Enterprise:

សកម្មភាពអាជីវកម្ម Business Activity :

សម្បទានអាជីវកម្ម Business Address :

សូមជម្រាបជូនលោក/លោកស្រីជ្រាបថា សហគ្រាសលោក/លោកស្រី ត្រូវបានទទួលការធ្វើសវនកម្មសម្រាប់ការិយបរិច្ឆេទពីខែ ដល់ខែ តាមការពិនិត្យលើកំណត់ត្រា និងឯកសារនានាឃើញថាលោក/លោកស្រីមិនបានប្រកាសបង់ប្រាក់អាករត្រឹមត្រូវទេ ។

អនុលោមទៅតាមមាត្រា ១១៦ នៃច្បាប់ស្តីពីសារពើពន្ធ និង ចំណារឯកភាពរបស់ ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកជាអគ្គនាយកនៃអគ្គនាយកដ្ឋានពន្ធដារចុះថ្ងៃទី ០៣ ខែ មីនា ឆ្នាំ ២០១៤ សាខាពន្ធដារខណ្ឌដូនពេញ បានធ្វើការកំណត់ពន្ធឡើងវិញ សម្រាប់សហគ្រាសលោក/លោកស្រីដូចខាងក្រោមនេះ ៖

ការិយបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធបន្ថែម Additional Tax	ការប្រាក់ Interest	សរុប Total

សរុប

អនុលោមទៅតាមមាត្រា ១១៨ នៃច្បាប់ស្តីពីសារពើពន្ធលោក/លោកស្រីត្រូវបង់ប្រាក់សរុបចំនួន រៀល ក្នុងរយៈពេល ៣០ ថ្ងៃ ក្រោយពីបានទទួលលិខិតជូនដំណឹងនេះ។ អនុលោមតាមមាត្រា ១០៩ មាត្រា ១១៣ មាត្រា ១១៤ និងមាត្រា ១១៥ ការមិនបានបង់ប្រាក់តាមការកំណត់ លោក/លោកស្រី នឹងត្រូវទទួលបាននូវវិធានការតឹងទាម ដែលមានជាអាទិ៍ ការបញ្ឈប់ការនាំចូលនាំចេញ ការយាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវ មធ្យោបាយប្រាក់ដើម។ ក្នុងករណីមិនយល់ស្របនឹងការកំណត់ពន្ធឡើងវិញខាងលើ លោក/លោកស្រីអាចដាក់ពាក្យតវ៉ា ក្នុងរយៈពេល ៣០ ថ្ងៃក្រោយពីបាន ទទួលលិខិតជូនដំណឹងនេះ មក សាខាពន្ធដារខណ្ឌដូនពេញ ស្របតាមមាត្រា ១២០ និងមាត្រា ១២១ នៃច្បាប់ស្តីពីសារពើពន្ធដោយបញ្ជាក់ អំពីភស្តុតាង និងហេតុផលដែលលោក/លោកស្រីយល់ថាការកំណត់ពន្ធឡើងវិញនេះមិនត្រឹមត្រូវ។

សូមជូនភ្ជាប់ជាមួយនឹងលិខិតជូនដំណឹងនេះ នូវសេចក្តីបរិយាយអំពីមូលដ្ឋាន និងនីតិវិធីនៃការកំណត់ពន្ធឡើងវិញ។

សូមលោក/លោកស្រី ទទួលការរាប់អានដ៏ស្មោះស្ម័គ្រ អំពីខ្ញុំ ។

ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ  
Chief of Doun Penh Tax Branch

សម្រាប់មន្ត្រីពន្ធដារបំពេញ

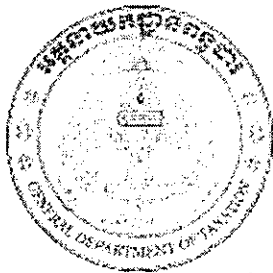
រូបភាពបង់ប្រាក់ :  សាច់ប្រាក់  មូលប្បទានប្រឹក  បង្វែរ  
 ចំនួនទឹកប្រាក់ : .....  
 បង្កាន់ដៃធនាគារលេខ : ..... ចុះថ្ងៃទី .....  
 បង្កាន់ដៃពន្ធ លេខ : ..... ចុះថ្ងៃទី .....  
 ឈ្មោះមន្ត្រី : ..... ហត្ថលេខា .....

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

អគ្គនាយកដ្ឋានពន្ធដារ  
សាខាពន្ធដារខណ្ឌដូនពេញ

លេខ:..... អជជ/សខ/ដព



រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ

**លិខិតជូនដំណឹងស្តីពីការកំណត់ពន្ធដារកតោភាគី**

**Notice of Unilateral Tax Assessment**

**ជម្រាបមក**

លោក/លោកស្រី នាយក

Mr. / Ms. Director / Manager

សហគ្រាស Enterprise:

សកម្មភាពអាជីវកម្ម Business Activity :

អាសយដ្ឋានអាជីវកម្ម Business Address :

មជ្ឈមណ្ឌលលោក/លោកស្រីជ្រាបថា សហគ្រាសលោក/លោកស្រី ត្រូវបានទទួលការធ្វើសវនកម្មសម្រាប់ការិយបរិច្ឆេទពីខែ ដល់ខែ ។  
តាមការពិនិត្យលើកំណត់ត្រា និងឯកសារនានាយើងឃើញថាលោក/លោកស្រីមិនបានប្រកាសបង់ប្រាក់អាករត្រឹមត្រូវទេ ។  
អនុលោមទៅតាមមាត្រា ១១៦ នៃច្បាប់ស្តីពីសារពើពន្ធ និង ចំណារឯកភាពរបស់ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកជាអគ្គនាយកនៃអគ្គនាយកដ្ឋានពន្ធដារ  
ចុះថ្ងៃទី ២០ ខែ វិច្ឆិកា ឆ្នាំ ២០០៦ សាខាពន្ធដារខណ្ឌដូនពេញ បានធ្វើការកំណត់ពន្ធដារឯកតោភាគីសម្រាប់សហគ្រាសលោក/លោកស្រីដូចខាងក្រោមនេះ ៖

ការិយបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធនៃពន្ធ Additional Tax	ការប្រាក់ Interest	សរុប Total

សរុប

អនុលោមទៅតាមមាត្រា ១១៨ នៃច្បាប់ស្តីពីសារពើពន្ធលោក/លោកស្រីត្រូវបង់ប្រាក់សរុបចំនួន រៀល ក្នុងរយៈពេល ៣០ ថ្ងៃ  
ក្រោយពីបានទទួលលិខិតជូនដំណឹងនេះ។ អនុលោមតាមមាត្រា ១០៩ មាត្រា ១១៣ មាត្រា ១១៤ និងមាត្រា ១១៥ ការមិនបានបង់ប្រាក់តាមការកំណត់  
លោក/លោកស្រីនឹងត្រូវទទួលរងនូវវិធានការតឹងទាម ដែលមានជាអាទិ៍ ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវ  
អាជ្ញាប័ណ្ណជាដើម។ ក្នុងករណីមិនយល់ស្របនឹង ការកំណត់ពន្ធដារឯកតោភាគី ខាងលើ លោក/លោកស្រីអាចដាក់ពាក្យតវ៉ា ក្នុងរយៈពេល ៣០ ថ្ងៃក្រោយពី  
បានទទួលលិខិតជូនដំណឹងនេះ មកសាខាពន្ធដារខណ្ឌដូនពេញស្របតាមមាត្រា ១២០ និងមាត្រា ១២១នៃច្បាប់ស្តីពីសារពើពន្ធដោយបញ្ជាក់អំពីភស្តុតាង  
និងហេតុផលដែលលោក/លោកស្រីយល់ថាការកំណត់ពន្ធដារឯកតោភាគីនេះមិនត្រឹមត្រូវ។

សូមជូនភ្ជាប់ជាមួយនឹងលិខិតជូនដំណឹងនេះ នូវសេចក្តីបរិយាយអំពីមូលដ្ឋាន និងនីតិវិធីនៃការកំណត់ពន្ធដារឯកតោភាគី ។  
សូមលោក/លោកស្រី ទទួលការរាប់អានដ៏ស្មោះស្ម័គ្រ អំពីខ្ញុំ ។

**ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ**  
Chief of Doun Penh Tax Branch

សម្រាប់មន្ត្រីពន្ធដារបំពេញ

រូបភាពបង់ប្រាក់ :  សាច់ប្រាក់     មូលប្បទានប្រឹក     បង្វែរ

ចំនួនទឹកប្រាក់ : .....

បង្កាន់ដៃធនាគារលេខ : ..... ចុះថ្ងៃទី .....

បង្កាន់ដៃពន្ធ លេខ : ..... ចុះថ្ងៃទី .....

ឈ្មោះមន្ត្រី : ..... ហត្ថលេខា .....

មន្ត្រីកំណត់:

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
សាលាពន្ធដារខណ្ឌចំការមន  
លេខ: ..... អណដ/សខ/ចម

បញ្ជីបំណុលសារពើពន្ធដែលនៅជំពាក់  
(គិតទាំងការប្រាក់បន្ថែម)

Outstanding Tax Arrears

គិតជាប្រាក់រៀល  
In Cambodian Riel

គិតចាប់ពីថ្ងៃទី 01/01/1994 ដល់ថ្ងៃទី 31/01/2014

ល.រ	ឈ្មោះសហគ្រាស និង លេខអត្តសញ្ញាណកម្មសារពើពន្ធ	ប្រាក់ពន្ធ	ពន្ធបន្ថែម	ការប្រាក់	សរុប	
	Name of Enterprise	Tax	Additional Tax	Interest	Total	
	<b>សរុបរួម 625 សហគ្រាស</b>	<b>245,389,922,662</b>	<b>143,854,052,427</b>	<b>332,596,215,081</b>	<b>721,840,190,170</b>	
1	[Obscured]	104003286	2,000,000		2,000,000	
2	[Obscured]	100034314	28,028,395	18,218,457	59,495,539	105,742,391
3	[Obscured]	100059449	2,932,100	1,466,050	3,048,314	7,446,464
4	[Obscured]	100092381	11,022,122,185	6,718,942,523	18,059,709,264	35,800,773,972
5	[Obscured]	100076432	38,345,583	26,924,630	56,061,990	121,332,203
6	[Obscured]	100115683	21,009,336	12,504,669	24,741,054	58,255,059
7	[Obscured]	100081347	20,126,185	19,082,020	28,192,129	67,400,334
8	[Obscured]	100117392	22,336,000,000	11,168,000,000	10,274,560,000	43,778,560,000
9	[Obscured]	100120857	4,201,556	4,731,011	4,132,689	13,065,256
10	[Obscured]	100060072	73,527,999	36,764,000	149,735,602	260,027,601
11	[Obscured]	100079466	101,567,869	66,019,115	117,612,221	285,199,206
12	[Obscured]	100063780	16,343,602	9,709,019	23,919,682	49,972,303
13	[Obscured]	100135072	254,136,320	127,068,160	230,508,283	611,712,763
14	[Obscured]	100075444	22,648,044	14,721,227	40,663,884	78,033,155
15	[Obscured]	100096360	104,364,840	54,182,420	135,674,292	294,221,552
16	[Obscured]	107010542	315,575	157,788	195,657	669,020
17	[Obscured]	100093264	22,846,514	14,850,235	29,906,029	67,602,777
18	[Obscured]	100069657	101,247,506	65,810,879	212,486,488	379,544,872
19	[Obscured]	100089569		4,000,000		4,000,000

Notification  
on  
Tax Audit

<p>To: Director of -----Enterprises</p> <p>TIN: .....</p> <p>Address: No..... Street ..... Sangkat .....Khan..... Phnom Penh</p>
--

I am honored to inform Mr./Ms. Director of enterprise based on article No. 92 and article No. 100 of LOT, Enterprise Audit Department has been delegated auditor to visit your business place on day..... month..... year .....at time ..... in order to conduct Comprehensive Tax Audit for all tax types in the fiscal year of .....

Therefore, I would like you to prepare all financial and legal documents for the audit process referring to attached table as needed.

In case, you are difficult to take the audit process, you can request to Enterprise Audit Department for consideration.

Based on Article No. 106 of LOT, while conduct tax audit, you can select a person as your representative to assist on audit process by writing transfer right to EAD for information. In this case, you shall responsible for every activity of the person who is your legal representative or of the person who has received the right transferred from you.

Please accept, Mr./Ms. Director, the assurance of my highest consideration.

For. Director of Department  
Deputy Director

- Tax Auditors
- Mr./Ms .....
  - Mr./Ms.....



Kingdom of Cambodia  
Nation Religion King

General Department of Taxation  
Of Ministry of Economy and Finance

Department of Enterprise Audit  
N°: .....GDT. DEA.NTA

Phnom Penh, Day Month 2009

Notification on Tax Audit

<p>Director of .....</p> <p>VATIN: .....</p> <p>Address: .....</p>
--

I'm honored to inform Mr./ Mrs. Director that I am going to your enterprise on *day month* 2009 at *time* in order to conduct the audit on tax declaration concerning all kinds of tax in the fiscal year of .....

Therefore, I would like you to prepare all financial and legal documents for me.

During this audit, you can seek advice from any adviser of your choice.

All difficulties encountered during the processes and conclusion of the audit will be taken into consideration by the Department of Enterprise Audit upon your request.

Sincerely yours,

Tax Auditor

- cc to:
- Department of Enterprise Audit
  - Archives

## Tax Assessment Survey Sheet

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Prepared by: .....

Name of Enterprises: .....
TIN: ..... Business Activities: .....
Address: No..... Street ..... Sangkat .....Khan..... Phnom Penh
Business type: .....

Tax Assessment Survey Sheet to be done after: ..... Special case of task: .....

History of Audit: .....

Procedure of Tax Reassessment to be conducted: .....

Period or respond to audit: start from ..... To .....

Result of audit: .....

Tax Amounts to be paid	Interest for the late payment	Additional Tax (%)	Total amount to be collected
Riels	Riels	Riels	Riels

## Main Analysis on Tax Reassessment:

Types	Tax Amounts	Interest for the late payment	Number of months	Rate	Addition Tax	Period of interest calculation
					Tax amount	
	Riels	Riels		2%	Riels	
<b>Total</b>	Riels	Riels			Riels	

For. Director of Department  
Deputy Director

## Notice:

Description	Declaration	Assessment
Achievement	Riels	Riels
Result	Riels	Riels

Transferred to Tax Assessment Sector of tax arrears table  
than send to Tax Collection Sector.

Numbering in table of tax arrears assessment .....

**Notification**  
on  
**Tax Re-assessment**

<p>To: Director of Enterprises</p> <p>-----</p> <p>TIN: .....</p> <p>Address: No..... Street ..... Sangkat .....Khan..... Phnom Penh</p>
--

I would like to inform Mr./Ms. Director of enterprise that your enterprise were inspected on Comprehensive Audit was conducted on business transactions occurring in the fiscal year of .....

Based on article No. 116, article No. 117 and article No. 119 of LOT, Enterprise Audit Department has noted that there shall be modifications on the data used as base for calculation of taxes, and that you shall be required to pay additional taxes and interest as follows:

Date	Tax Amounts	Additional Tax Amounts	Interest Amounts	Total
	Riels	Riels	Riels	Riels

Referring to article No. 118 of LOT, you have 30 days from the delivery of the notification to respond to the EAD, whether you would agree or disagree, partially or wholly of the tax reassessment, with supporting documents as the proof (\* if agree no need to attach supporting document, if disagree please attach supporting document). Failure to respond within this period shall imply that you agree with the decision of the Tax Administration.

In-case Mr./Ms. Director of Enterprise, fail to pay tax amounts, additional tax amounts and interest amounts as above assessment, you shall be subject to other penalties as mentioned in article No. 130, article No. 131 and article No. 132 of LOT.

This Notification of Tax Reassessment has been sent with ..... pages including this page. Please accept, Mr./Ms. Director, the assurance of my highest consideration.

For. Director of Department  
Deputy Director

Tax Auditors

- Mr./Ms .....
- Mr./Ms.....

\* need confirm with tax official



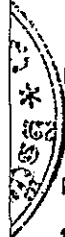
ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
២០២៣ ២៤៧៧

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
លេខ ១៤៧៦ អ.ព.ជ

**លិខិតឧទ្ទេសនាម**

អនុលោមតាមមាត្រា៧២ និងមាត្រា១០០ នៃច្បាប់ស្តីពីសារពើពន្ធ ដែលត្រូវបានប្រកាស  
ឱ្យប្រើដោយព្រះរាជក្រមលេខ នស/រកម ០២៧៧/០៣ ចុះថ្ងៃទី២៤ ខែកុម្ភៈ ឆ្នាំ១៩៩៧

**អគ្គនាយកដ្ឋានពន្ធដារ សូមឧទ្ទេសនាម**



លោក-លោកស្រី ជាមន្ត្រីសវនករនៃនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ  
លោក-លោកស្រី ជាមន្ត្រីសវនករនៃនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ  
ធ្វើការនៅ : អគ្គនាយកដ្ឋានពន្ធដារ  
មាតការ : ចុះធ្វើ សវនកម្មមាតកម្រិត  
នៅក្រុមហ៊ុន : លេខអតប :  
សកម្មភាពអាជីវកម្ម : ផលិត (កាត់ដេរសំលៀកបំពាក់).  
សូមក្រសួង មន្ទីរ ស្ថាប័ន អង្គភាពមានសមត្ថកិច្ច និង សាមីក្រុមហ៊ុន ជួយសម្រួលដល់មន្ត្រីខាងលើ  
ឱ្យអនុវត្តការងារបានសម្រេចជោគជ័យ ។

ធ្វើនៅរាជធានីភ្នំពេញ ថ្ងៃទី ១៣ ខែ ឧសភា ឆ្នាំ ២០១៣

ប្រតិភូរាជរដ្ឋាភិបាល  
អគ្គនាយកនៃអគ្គនាយកដ្ឋានពន្ធដារ  
អគ្គនាយក

ផុតកំណត់  
ថ្ងៃទី ខែ ឆ្នាំ



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ

រាជធានីភ្នំពេញ ថ្ងៃទី ០២ ខែ តុលា ឆ្នាំ២០១២

លេខ 10274



ជម្រាបជូន

លោក/លោកស្រី: នាយកក្រុមហ៊ុន  
នៃ ហ្វូកស៊ើរ  
ory Ltd.

លេខអត្តសញ្ញាណកម្មសារពើពន្ធ :

កម្មវត្ថុ : សំណើផ្តល់សេវាកម្ម និង បំភ្លឺចំណុចមួយចំនួនក្នុងលិខិតប្រកាសពន្ធលើប្រាក់ចំណេញប្រចាំឆ្នាំ ។  
ដោយអនុលោមទៅតាមបទប្បញ្ញត្តិនៃមាត្រា៩២ នៃច្បាប់ស្តីពីសារពើពន្ធ ដែលត្រូវបានប្រកាសឱ្យប្រើដោយ  
ព្រះរាជក្រមលេខ នស/រកម ០២៩៧/០៣ ចុះថ្ងៃទី ២៤ ខែ កុម្ភៈ ឆ្នាំ ១៩៩៧ នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ  
សូមជំរាបលោក-លោកស្រី ជ្រាបថា : ក្នុងក្របខ័ណ្ឌនៃការធ្វើសវនកម្មលើលិខិតស្នាម ខ្ញុំសូមលោក-លោកស្រីផ្តល់នូវសេវាកម្ម  
និងអធិប្បាយបំភ្លឺជាលាយលក្ខណ៍អក្សរ នូវចំណុចទាំងឡាយ ទាក់ទងនឹងលិខិតប្រកាសពន្ធលើប្រាក់ចំណេញប្រចាំឆ្នាំ២០១១ដូចខាង  
ក្រោមនេះ :

- ១ - ទ្រព្យសកម្មរយៈពេលវែងផ្សេងៗ : ១.១៦៣.៩១៦.៧២៩
- ២ - ចំណាយបៀវត្ស : ១៨២.១៧៧.៨៧៩
- ៣ - ចំណាយលើការជួល : ១៣៤.៩៨៧.៦៣៧
- ៤ - ចំណាយរំលស់ : ២០០.៧៧៧.៨៣១

លោក-លោកស្រីត្រូវផ្តល់មកនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ នូវលិខិតយុត្តិការដែលបានស្នើសុំក្នុងរយៈពេល ០៧  
ថ្ងៃ ក្រោយពីបានទទួលលិខិតនេះ ។ ករណីខកខានមិនបានធ្វើយកបតាមពេលកំណត់ នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ នឹងអនុវត្ត  
ការកំណត់ពន្ធជាឯកតោភាគីទៅតាមបទប្បញ្ញត្តិនៃច្បាប់ស្តីពីសារពើពន្ធ ។

សូមលោក-លោកស្រី ទទួលនូវសេចក្តីរាប់អានដ៏ស្មោះស្ម័គ្រអំពីខ្ញុំ ។

ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ

25.10.12

ច័ន្ទ-ពុទ្ធិពល

Thoy Cham Kha.  
012 563161

Date Line . 16. 11. 12



លិខិតជូនដំណឹងស្តីពីការធ្វើសវនកម្មមានកម្រិត

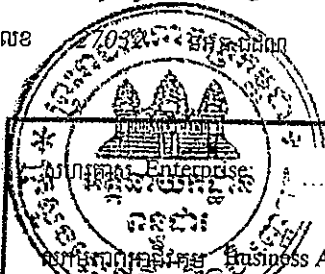
Notification on Limited Audit

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃគ្រួសារសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ

ជំនួយ

លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager

លេខ



<p>សហគ្រាស Enterprise សកម្មភាពអាជីវកម្ម Business Activity : ផលិត (ការដេរសំលៀកបំពាក់) អាសយដ្ឋានអាជីវកម្ម Business Address : ផ្លូវភូមិទួលសង្កែ សង្កាត់ទួលសង្កែ ខណ្ឌបឹងកេងកង ខេត្ត/ក្រុងភ្នំពេញ</p>	<p>Co., Ltd. VAT TIN:</p>
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អនុលោមតាមមាត្រា៩២ និងមាត្រា១០០ នៃច្បាប់ស្តីពីសារពើពន្ធ ដែលត្រូវបានប្រកាសឱ្យប្រើដោយព្រះរាជក្រមលេខ នស/រកម ០២៩៧/០៣ ចុះថ្ងៃទី២៤ ខែកុម្ភៈ ឆ្នាំ១៩៩៧  
Reference to Article 92 and Article 100 of the Law on Taxation promulgated by Royal Kram No. NS/RKM 0297/03 dated 24 February 1997

យោងលិខិតទទួលនាមលេខ 1486 អ.ជ. ចុះថ្ងៃទី 13 ខែ ០៧ ឆ្នាំ 2013 របស់អគ្គនាយកដ្ឋានពន្ធដារ  
Reference to Mission Order N° Dated of the General Department of Taxation.

នៅថ្ងៃទី 09/10/13 វេលាម៉ោង ០៨ និង ៣០ នាទី នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនឹងចាត់មន្ត្រីសវនកម្ម :  
On at 8.30 am, Department of Large Taxpayers will send Tax Auditors :

លោក/លោកស្រី និង លោក/លោកស្រី វ៉ាន់ ស៊ីបូណា លោក/លោកស្រី និង លោក/លោកស្រី  
Mr./Ms. and Mr./Ms. Mr./Ms. and Mr./Ms.

ឱ្យចុះធ្វើសវនកម្មមានកម្រិតនៅសហគ្រាសរបស់លោក-លោកស្រី  
to conduct Limited Audit at your business premises.

សម្រាប់រយៈពេលជាប់ពន្ធ ពីថ្ងៃទី ដល់ថ្ងៃទី  
For the Tax Period from Until

អាស្រ័យហេតុនេះ សូមលោក/លោកស្រី មេត្តារៀបចំឱ្យបានគ្រប់គ្រាន់នូវឯកសារ បញ្ជីកាតពរទេយ្យ និងលិខិតយុត្តិការធានា សម្រាប់ការធ្វើសវនកម្ម ។  
Therefore, you should prepare related documents, accounting books and records and other documents in proof available for audit visit.

ក្នុងរយៈពេលធ្វើសវនកម្ម លោក/លោកស្រី អាចជ្រើសរើសមន្ត្រីប្រឹក្សាដើម្បីជួយបញ្ជាក់បំភ្លឺអំពីបញ្ហាទាំងឡាយទាក់ទងនឹងការធ្វើសវនកម្ម ។  
During the audit visit you can choose your consultant to help you with the clarification of issues concerning the audit.

ប្រសិនបើ លោក/លោកស្រី មានការរំលោភណាមួយទាក់ទងនឹងការចុះធ្វើសវនកម្មនេះ សូមជូនដំណឹងជាលាយលក្ខណ៍អក្សរមកនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ ។  
In the case of any inconveniences or difficulties please inform in writing to Department of Large Taxpayers.

សូមលោក/លោកស្រី ទទួលនូវការរាប់អានខ្ពស់បំផុតពីខ្ញុំ ។  
Please accept the assurance of my highest consideration.

រាជធានីភ្នំពេញ ថ្ងៃទី ៦ ខែ សីហា ឆ្នាំ ២០១៣  
Phom Penh dd / mmm / yyyy

ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ  
Director, Department of Large Taxpayers

*Signature*  
27/ Sep / 2013  
Key Sombro

*Signature*  
27/ 09 / 2013



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
២០១២០២០២០២

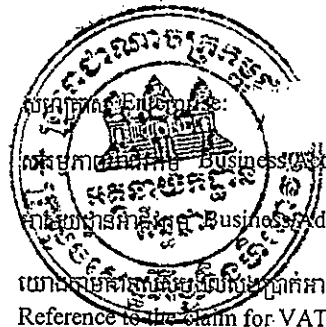
អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ

លិខិតជូនដំណឹងស្តីពីការចុះធ្វើសវនកម្មលើការស្នើសុំបង្វិលសង  
NOTIFICATION OF VAT REFUND AUDIT VISIT

រាជធានីភ្នំពេញ ថ្ងៃទី ១៨ ខែ មីនា ឆ្នាំ ២០១៣  
Phnom Penh Royal Capital dd / mmm / yyyy

លេខ 47698 នអច

**ជម្រាបជូន**  
លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager



ក្រុមហ៊ុន  
nt Group Ltd.;

VAT TIN:

សកម្មភាពអាជីវកម្ម Business Activity : អភិវឌ្ឍន៍ពិធីប្រតិបត្តិការក្រោមភិក្ខុសន្យារយៈពេលវែង  
អាសយដ្ឋានអាជីវកម្ម Business Address : ផ្លូវ សង្កាត់ ខណ្ឌ មិត្តភាព ខេត្ត/ក្រុង

យោងតាមការស្នើសុំបង្វិលសងពាក់អាករលើតម្លៃបន្ថែម របស់ក្រុមហ៊ុនលោក/លោកស្រី ចុះថ្ងៃទី 06 / 08 / 2012  
Reference to the claim for VAT Refund of your company dated

នៅថ្ងៃទី On ខាងមុខនេះ នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ បានចាត់មន្ត្រីសវនកម្ម  
Department of Large Taxpayers has sent Tax Auditors  
លោក/លោកស្រី and Mr./ Ms. រ៉ាន់ ស៊ីហួណា ឱ្យចុះធ្វើសវនកម្ម លើការស្នើសុំបង្វិលសងអាករលើតម្លៃបន្ថែម  
Mr./Ms. to conduct an audit visit on VAT Refund

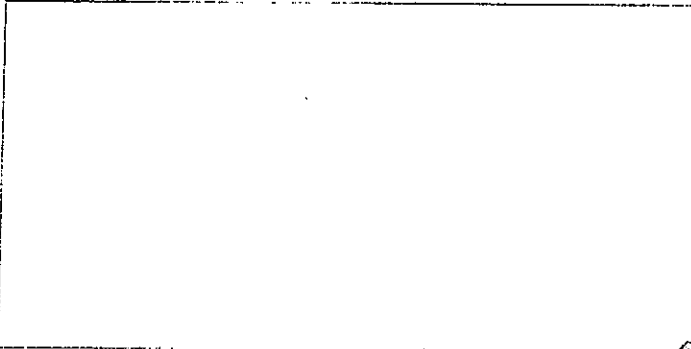
នៅសមាគមរបស់លោក-លោកស្រី ។  
at your business premises

ដូច្នេះ សូមលោក/លោកស្រី មេត្តារៀបចំឱ្យបានគ្រប់គ្រាន់នូវឯកសារដែលពាក់ព័ន្ធ សម្រាប់ការធ្វើសវនកម្ម ដូចខាងក្រោមនេះ :  
Therefore, you should prepare related documents available for audit visit as follows :

- ☐ ច្បាប់ដើម នៃប្រតិវេទនីកយនាំចូល The Original Copies of Customs Bill of Entry.
- ☐ ច្បាប់ដើម នៃបង្កាន់ដៃពន្ធនាំចូល The Original Copies of Import Duty Receipts.
- ☐ បញ្ជីសារពើភ័ណ្ឌចុងឆ្នាំ Ending Year Inventory report.
- ☐ បញ្ជីចលនាស្តុក The stock report.
- ☐ ទិន្នន័យប្រតិបត្តិ និង លក់តាមសៀវភៅជំនួយស្តារពីលេខ០៦ Purchases and Sales Records through Leaflet No 06.
- ☐ ច្បាប់ដើម នៃវិក្កយប័ត្រទិញ និង លក់ The Original Copies of Purchases and Sales Invoices.
- ☐ ច្បាប់ដើម នៃលិខិតប្រកាសពន្ធអាករក្នុងខែនីមួយៗ The Original Copies Tax Return for each months.
- ☐ ច្បាប់ដើម នៃឯកសារនាំចេញ The Original Copies of Exportation Documents.

ប្រសិនបើ លោក/លោកស្រី មិនអាចអនុវត្តតាមកាលបរិច្ឆេទខាងលើនេះបានទេ សូមជូនដំណឹងជាលាយល័ក្ខអក្សរមកនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធដើម្បីស្នើសុំពន្យារពេល ។  
If this date is not convenient you must notify in writing to the Department of Large Taxpayers at the address shown above for the delay.

សូមលោក/លោកស្រី ទទួលនូវការរាប់អានដ៏ស្មោះស្ម័គ្រអំពីខ្ញុំ ។  
Please accept the assurance of my highest consideration.



ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ  
Director, Department of Large Taxpayers

លោក  
ស៊ីហួណា

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
២១២៥៧៤៧៤៤

ទម្រង់ទម្រង់ ៣០៤ ក  
FORM DLT 304 A



លិខិតជូនដំណឹងស្តីពីការធ្វើសវនកម្មពិសេសលើគណនីបេឡា អត្រា  
Notification on Special Audit on VAT Credit

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
អគ្គនាយកដ្ឋានពន្ធដារ  
នាយកដ្ឋានកិច្ចប្រតិបត្តិការពន្ធដារ



ជម្រាបជូន  
លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager

ឈ្មោះ Industrial Co., Ltd.	VAT TIN:
សកម្មភាពអាជីវកម្ម Business Activity : ផលិតផ្កាសិប្បកម្មក្រាបូន អាសយដ្ឋានអាជីវកម្ម Business Address : ភូមិ ទ្រា ភូមិ ចោមចៅ សង្កាត់ស្ទឹងមានជ័យ ខណ្ឌមានជ័យ ខេត្តក្រចេះ	

អនុលោមតាមមាត្រា៩២ និងមាត្រា១០០ នៃច្បាប់ស្តីពីសារពើពន្ធ ដែលត្រូវបានប្រកាសឱ្យប្រើដោយព្រះរាជក្រមលេខ នស/រកម ០២៩៧/០៣ ចុះថ្ងៃទី២៤ ខែកុម្ភៈ ឆ្នាំ១៩៩៧  
Reference to Article 92 and Article 100 of the Law on Taxation promulgated by Royal Kram No. NS/RKM 0297/03 dated 24 February 1997

យោងលិខិតឧទ្ទេសនាមលេខ អពដ. ចុះថ្ងៃទី ខែ ឆ្នាំ របស់អគ្គនាយកដ្ឋានពន្ធដារ  
Reference to Mission Order N° Dated of the General Department of Taxation.

នៅថ្ងៃទី វេលាម៉ោង ០៨ និង ៣០ នាទី នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនឹងចាត់មន្ត្រីសវនកម្ម :  
On at 8.30 am, Department of Large Taxpayers will send Tax Auditors :

លោក/លោកស្រី វ៉ាន់ ស៊ីបូណា Mr./Ms.	និង លោក/លោកស្រី and Mr./Ms.	លោក/លោកស្រី Mr./Ms.	និង លោក/លោកស្រី and Mr./ Ms.
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ឱ្យធ្វើសវនកម្មពិសេសលើគណនីបេឡា អត្រា អតិថិជនរបស់លោក-លោកស្រី  
to conduct Special Audit on VAT Credit at your business premises.

សម្រាប់រយៈពេលជាប់ពន្ធ ពីថ្ងៃទី ០១/០១/២០១២ ដល់ថ្ងៃទី ៣១/០៣/២០១៤ ។  
For the Tax Period from Until

អាស្រ័យហេតុនេះ សូមលោក/លោកស្រី មេត្តារៀបចំឱ្យបានគ្រប់គ្រាន់នូវឯកសារ បញ្ជីកាតពរទំនេរ និងលិខិតយុត្តិការធានា សម្រាប់ការធ្វើសវនកម្ម ។  
Therefore, you should prepare related documents, accounting books and records and other documents in proof available for audit visit.


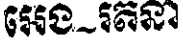
ក្នុងរយៈពេលធ្វើសវនកម្ម លោក/លោកស្រី អាចជ្រើសរើសទីប្រឹក្សាដើម្បីជួយបញ្ជាក់បំភ្លឺអំពីបញ្ហាទាំងឡាយទាក់ទងនឹងការធ្វើសវនកម្ម ។  
During the audit visit you can choose your consultant to help you with the clarification of issues concerning the audit.

ប្រសិនបើ លោក/លោកស្រី មានការលំបាកណាមួយទាក់ទងនឹងការធ្វើសវនកម្មនេះ សូមជូនដំណឹងជាលាយលក្ខណ៍អក្សរមកនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនាគារ ។  
In the case of any inconveniences or difficulties please inform in writing to Department of Large Taxpayers.

សូមលោក/លោកស្រី ទទួលនូវការរាប់អានដ៏ស្មោះស្ម័គ្រអំពីខ្ញុំ ។  
Please accept the assurance of my highest consideration.

រាជធានីភ្នំពេញ ថ្ងៃទី ២ ខែ មេសា ឆ្នាំ ២០១៤  
Phom Penh dd / mmm / yyyy

ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនាគារ  
Director, Department of Large Taxpayers

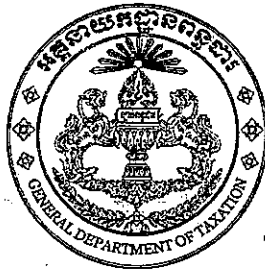


**ក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ**

**អគ្គនាយកដ្ឋានពន្ធដារ**

**នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធដំ**

**ការិយាល័យសវនកម្មទី១**



**កំណត់បញ្ជាក់**

**ស្តីពីលទ្ធផលនៃសវនកម្មមានកម្រិត**

ឈ្មោះសហគ្រាស:

លេខអកប:

អាសយដ្ឋានអាជីវកម្ម: ផ្លូវភូមិទួលសង្កែ សង្កាត់ទួលសង្កែ ខ័ណ្ឌឫស្សីកែវ រាជធានីភ្នំពេញ

សកម្មភាពអាជីវកម្ម: ផលិតសំលៀកបំពាក់

ឈ្មោះសវនករ: លោក និងលោក វ៉ាន់ ស៊ីបូណា

ការិយាល័យពន្ធដារចាប់ពី: ថ្ងៃទី ០១ ខែ កញ្ញា ឆ្នាំ ២០១២ ដល់ ថ្ងៃទី ៣០ ខែ កក្កដា ឆ្នាំ ២០១៣

លិខិតបសកកម្ម: លេខ ១៤៨៦ អជ ចុះថ្ងៃទី ១៣ ខែ សីហា ឆ្នាំ ២០១៣

លិខិតជូនដំណឹងស្តីពីសវនកម្ម: លេខ ២៧០៣២ នអជ.ជដណ ចុះថ្ងៃទី ៦ ខែ សីហា ឆ្នាំ ២០១៣

ថ្ងៃចាប់ផ្តើមធ្វើសវនកម្ម: ថ្ងៃទី ១៥ ខែ ធ្នូ ឆ្នាំ ២០១៣

ថ្ងៃបញ្ចប់សវនកម្ម: ថ្ងៃទី ១៥ ខែ មករា ឆ្នាំ ២០១៤

ក្រោយការធ្វើសវនកម្ម: "មានកម្រិត" បានបង្ហាញនូវលទ្ធផលសវនកម្ម ដូចខាងក្រោម:

- ក្រុមហ៊ុនបានប្រកាសខ្វះ ពន្ធលើប្រាក់បៀវត្ស
- ក្រុមហ៊ុនបានប្រកាសខ្វះ ពន្ធលើអត្ថប្រយោជន៍បន្ថែម តាមអត្រា ២០%
- ក្រុមហ៊ុនបានប្រកាសខ្វះ ពន្ធកាត់ទុកលើថ្លៃលើតាមអត្រា ១០%

យោងតាមការចូលប្រហែសខាងលើ និង អនុលោមតាមមាត្រា ២៥ ៤៧ ៤៨ ១១៦ ១១៧ ១៣០ ១៣១ នៃច្បាប់ស្តីពីសារពើពន្ធ និងសេចក្តីជូនដំណឹងលេខ ៧១២៧ សហវ.គជ. រសវនករបានកំណត់ពន្ធចេញដំបូង ដែលមានទឹកប្រាក់ដូចខាងក្រោម:

ឆ្នាំ	សរុបប្រាក់ពន្ធ	សរុបប្រាក់ពន្ធបន្ថែម២៥%	សរុបការប្រាក់យកយ៉ាង១២%	សរុបទឹកប្រាក់ត្រូវបង់
09/2012-07/2013	55,425,874 រៀល	13,856,469 រៀល	11,074,871 រៀល	80,357,214 រៀល

សូមគោរពជូនដំណឹងក្នុងប្រតិភូរាជរដ្ឋាភិបាល មេត្តាពិនិត្យ និងសម្រេចដំណោះស្រាយ។

ទទួលថ្ងៃទី ០៦ ខែ ០២ ឆ្នាំ ២០១៤  
មតិលោកប្រធាននាយកដ្ឋាន

ទទួលថ្ងៃទី ០៦ ខែ ០២ ឆ្នាំ ២០១៤  
មតិលោកអនុប្រធាននាយកដ្ឋាន

រាជធានីភ្នំពេញ, ថ្ងៃទី ១៥ ខែ មករា ឆ្នាំ ២០១៤  
ទទួលថ្ងៃទី ០៥ ខែ ០២ ឆ្នាំ ២០១៤  
ប្រធានការិយាល័យ

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មតិឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាល  
ទទួលបន្ទុកជាអគ្គនាយក នៃអគ្គនាយកដ្ឋានពន្ធដារ

មតិអគ្គនាយករង



27/2/14 គង់ វិបុល

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**ក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ**

**អគ្គនាយកដ្ឋានពន្ធដារ**

នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ

លេខ ១១០២២..... អពជ/នអជ.

រាជធានីភ្នំពេញ, ថ្ងៃទី ០៣ ខែ ០២ ឆ្នាំ ២០១៤

**សេចក្តីបរិយាយ**

**អំពី**

**មូលដ្ឋាន និងលីតធីនៃការកំណត់ពន្ធឡើងវិញ**

សហគ្រាស:	) លេខ TIN:
Enterprise:	) Co.,Ltd.
អាសយដ្ឋានអាជីវកម្ម Business Address:	ភូមិទួលសង្កែ សង្កាត់ទួលសង្កែ ខ័ណ្ឌឫស្សីកែវ រាជធានីភ្នំពេញ
សកម្មភាពអាជីវកម្ម Business Activity:	ផលិតសំលៀកបំពាក់
មន្ត្រីសវនករ Tax Auditors:	និង កំន សុប្បណា
រយៈពេលជាប់ពន្ធ Tax Period:	ពីថ្ងៃ From ០១-កញ្ញា-២០១២ ដល់ថ្ងៃទី To ៣០-កក្កដា-២០១៣

ក្រោយពីបានធ្វើសវនកម្មមានកម្រិតរបស់សហគ្រាសលោក/លោកស្រី ក្រុមសវនករនៃនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ បានពិនិត្យឃើញថាលោក/លោកស្រី មិនបានបំពេញធុរកិច្ចឲ្យបានច្បាស់លាស់ក្នុងការបំពេញកាតព្វកិច្ចសារពើពន្ធ ដូចមានបញ្ជាក់តាមចំណុចនីមួយៗខាងក្រោមនេះ:

- ប្រកាសខ្វះពន្ធលើប្រាក់បៀវត្ស
- ប្រកាសខ្វះពន្ធលើអត្ថប្រយោជន៍បន្ថែម តាមអត្រា ២០%
- ប្រកាសខ្វះពន្ធកាត់ទុកថ្លៃឈ្នួល តាមអត្រា ១០%

**១. មូលដ្ឋានកំណត់ពន្ធឡើងវិញ**

ដោយក្រុមហ៊ុនលោក/លោកស្រីមិនបានផ្តល់នូវបញ្ជីការណ៍គណនេយ្យ សក្ខីប័ត្រចំណាយ និងឯកសារពាក់ព័ន្ធនឹងអាជីវកម្មរបស់ក្រុមហ៊ុន យោងតាមព័ត៌មានដែលយើងខ្ញុំមាន និងយោងតាមតំលៃទីផ្សារ ក្រុមហ៊ុនលោក/លោកស្រីបានប្រកាសខ្វះពន្ធកាត់ទុកលើប្រាក់បៀវត្សបុគ្គលិកបរទេសចំនួន ៦នាក់ ពីខែកញ្ញា ឆ្នាំ២០១២ ដល់ ខែ កក្កដា ឆ្នាំ២០១៣។ យោងតាមតួនាទី និងយោងតាមទំហំនាក់នោះ ប្រាក់បៀវត្សកំណត់ឡើងវិញតាមទីផ្សារការងារ ដោយក្នុងនោះតួនាទីជាអ្នកគ្រប់គ្រង ១,៨០០ដុល្លារ និងប្រធានផ្នែក ១,២០០ដុល្លារ ក្នុងមួយនាក់។

ក្រុមហ៊ុនលោក/លោកស្រីក៏ប្រកាសខ្វះពន្ធលើអត្ថប្រយោជន៍បន្ថែម ដែលក្រុមហ៊ុនបានផ្តល់បន្ថែមទៅអោយបុគ្គលិកបរទេសចំនួន៦នាក់ខាងលើ ដោយបុគ្គលិកម្នាក់ៗ គិតតាមថ្លៃទីផ្សារក្នុង១ខែសរុបចំនួន ៣៣២ ដុល្លារដែលរួមមាន ចំណីអាហារ ១៥០ ដុល្លារ ការស្នាក់នៅ ១០០ ដុល្លារ សំបុត្រយន្តហោះ ៤២ ដុល្លារ ពន្យាទិដ្ឋាការ ២៣ ដុល្លារ និង ការសុំអនុញ្ញាតិការស្នាក់នៅ ១៧ ដុល្លារ ។

ដូចនេះមូលដ្ឋានគិតពន្ធលើអត្ថប្រយោជន៍បន្ថែមសំរាប់ ១ខែ គឺ ១៩៩២ ដុល្លារ ( $332 \times 6$ ) ។

ទន្ទឹមនេះដែរក្រុមហ៊ុនលោក/លោកស្រីក៏ប្រកាសខ្វះពន្ធកាត់ទុក លើការជួលអគារទំហំ ២,៤០០ម<sup>២</sup> ពីខែកញ្ញា ឆ្នាំ ២០១២ ដល់ ខែ កក្កដា ឆ្នាំ ២០១៣ ដែលមានមូលដ្ឋានគិតពន្ធឡើងវិញ ដោយគិតថ្លៃឈ្នួលតាមតំលៃទីផ្សារក្នុង ១ម<sup>២</sup> តម្លៃ \$១.៨០ក្នុងមួយខែ នាំឲ្យតម្លៃឈ្នួលអាគារទាំងមូលត្រូវបានគណនាឡើងវិញស្មើនឹង ៤,៣២០ ដុល្លារ ( $2,400 \times 1.8$ ) ។

ដូចនេះមូលដ្ឋានគិតពន្ធកាត់ទុកលើថ្លៃឈ្នួលប្រកាសខ្វះក្នុង១ខែគឺ ២,៨២០ ដុល្លារ ( $4,320 - 1,500$ ) ។

ដូច្នោះក្រុមហ៊ុនត្រូវទទួលបានការកំណត់ពន្ធឡើងវិញ មានរយៈពេលអតិបរមា ១២ ខែ ចាប់ពីថ្ងៃចេញរបាយការណ៍នេះ ដើម្បីធ្វើការកំណត់ពន្ធឡើងវិញ និងការគណនាប្រាក់ពន្ធដារប្រចាំខែ ។

**២. នីតិវិធីនៃការកំណត់ពន្ធឡើងវិញ និងការគណនាប្រាក់ពន្ធដារ**

ផ្អែកតាមចំណុចខ្លះខាតខាងលើ និងយោងតាមច្បាប់ស្តីពីសារពើពន្ធ ក្រុមហ៊ុនត្រូវទទួលបានការកំណត់ពន្ធឡើងវិញតាមមាត្រា៤៧ ស្តីពីការកំណត់ ប្រាក់ពន្ធប្រចាំខែរបស់និយោជិត មាត្រា ៤៨ ស្តីពីការកំណត់ប្រាក់ពន្ធលើអត្ថប្រយោជន៍បន្ថែម និងមាត្រា ២៥ថ្មី ស្តីពីពន្ធកាត់ទុកទូទៅ ។ បន្ថែមលើការកំណត់ពន្ធឡើងវិញ ក្រុមហ៊ុនត្រូវទទួលបានផងដែរនូវ ប្រាក់ពន្ធបន្ថែម ២៥% និងការប្រាក់យឺតយ៉ាវ ២% ក្នុងមួយខែ ដូចមានចែងក្នុងមាត្រា១៣០ និងមាត្រា១៣១ នៃច្បាប់ស្តីពីសារពើពន្ធ ។

**Tax on Salary Calculation  
ការគណនាពន្ធលើប្រាក់បៀវត្ស**

ខែ ឆ្នាំ	មូលដ្ឋានជាដុល្លារ	អត្រា	មូលដ្ឋានជាដុល្លារ	Reassessment tax amount កំណត់ឡើងវិញ	Amount Declared ប្រាក់ពន្ធប្រកាស	Less Amount Declared ប្រាក់ពន្ធប្រកាសខ្លះ	Additional Amount ពន្ធបន្ថែម	Number of Months ចំនួនខែ	ការប្រាក់ Interest	សរុបរៀល Total Riels
	USD base	Rate	Riels base	A	B	C=A - B	D=C x 25%	E	F=C x E x 2%	G=C+D+F
Sep-12	\$ 7,800.00	4,043	31,535,400	2,614,500	306,000	2,308,500	577,125	15	692,550	3,578,175
Oct-12	\$ 7,800.00	4,025	31,395,000	2,614,500	303,500	2,311,000	577,750	14	647,080	3,535,830
Nov-12	\$ 7,800.00	3,992	31,137,600	2,588,760	298,950	2,289,810	572,453	13	595,351	3,457,613
Dec-12	\$ 7,800.00	3,995	31,161,000	2,591,100	299,350	2,291,750	572,938	12	550,020	3,414,708
សរុប 2012				10,408,860	1,207,800	9,201,060	2,300,265		2,485,001	13,986,326
Jan-13	\$ 7,800.00	3,995	31,161,000	2,591,100	299,350	2,291,750	572,938	11	504,185	3,368,873
Feb-13	\$ 7,800.00	3,995	31,161,000	2,591,100	299,350	2,291,750	572,938	10	458,350	3,323,038
Mar-13	\$ 7,800.00	3,995	31,161,000	2,591,100	299,350	2,291,750	572,938	9	412,515	3,277,203
Apr-13	\$ 7,800.00	3,995	31,161,000	2,591,100	299,400	2,291,700	572,925	8	366,672	3,231,297
May-13	\$ 7,800.00	4,020	31,356,000	2,610,600	302,800	2,307,800	576,950	7	323,092	3,207,842
Jun-13	\$ 7,800.00	4,062	31,683,600	2,643,360	308,540	2,334,820	583,705	6	280,178	3,198,703
Jul-13	\$ 7,800.00	4,062	31,683,600	2,643,360	308,600	2,334,760	583,690	5	233,476	3,151,926
សរុប 2013				18,261,720	2,117,390	16,144,330	4,036,083		2,578,468	22,758,881
សរុបរួម				28,670,580	3,325,190	25,345,390	6,336,348		5,063,469	36,745,207

**ការគណនាពន្ធលើអត្ថប្រយោជន៍បន្ថែម**

ខែ ឆ្នាំ	មូលដ្ឋានជាដុល្លារ	អត្រា	មូលដ្ឋានជាដុល្លារ	ប្រាក់ពន្ធប្រកាសខ្លះ	ពន្ធបន្ថែម	ចំនួនខែ	ការប្រាក់	សរុបរៀល
			A	B=A x 20%	C=B x 25%	D	E=B x D x 2%	F=B+C+E
Sep-12	\$ 1,992.00	4,044	8,055,648	1,611,130	402,782	15	483,339	2,497,251
Oct-12	\$ 1,992.00	4,028	8,023,776	1,604,755	401,189	14	449,331	2,455,275
Nov-12	\$ 1,992.00	3,999	7,966,008	1,593,202	398,300	13	414,232	2,405,734
Dec-12	\$ 1,992.00	3,995	7,958,040	1,591,608	397,902	12	381,986	2,371,496
សរុប 2012			32,003,472	6,400,694	1,600,174		1,728,889	9,729,757
Jan-13	\$ 1,992.00	3,995	7,958,040	1,591,608	397,902	11	350,154	2,339,664
Feb-13	\$ 1,992.00	3,995	7,958,040	1,591,608	397,902	10	318,322	2,307,832
Mar-13	\$ 1,992.00	3,995	7,958,040	1,591,608	397,902	9	286,489	2,275,999
Apr-13	\$ 1,992.00	4,000	7,968,000	1,593,600	398,400	8	254,976	2,246,976
May-13	\$ 1,992.00	4,034	8,035,728	1,607,146	401,786	7	225,000	2,233,932
Jun-13	\$ 1,992.00	4,063	8,093,496	1,618,699	404,675	6	194,244	2,217,618
Jul-13	\$ 1,992.00	4,062	8,091,504	1,618,301	404,575	5	161,830	2,184,706
សរុប 2013			56,062,848	11,212,570	2,803,142		1,791,015	15,806,727
សរុបរួម			88,066,320	17,613,264	4,403,316		3,519,904	25,536,484

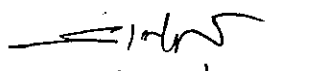
ខែ ឆ្នាំ	មូលដ្ឋានកំណត់ឡើងវិញ	មូលដ្ឋានបានប្រកាស	មូលដ្ឋានប្រកាសខ្លះ	អត្រា	មូលដ្ឋានប្រកាសខ្លះជាដរាប	ប្រាក់ពន្ធប្រកាសខ្លះ	ពន្ធបន្ថែម	ចំនួនខែ	ការប្រាក់	សរុបរៀល
					A	C=A*10%	D=Cx25%	E	F=CxEx2%	G=C+D+F
Sep-12	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,044	11,404,080	1,140,408	285,102	15	342,122	1,767,632
Oct-12	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,028	11,358,960	1,135,896	283,974	14	318,051	1,737,921
Nov-12	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	3,999	11,277,180	1,127,718	281,930	13	293,207	1,702,854
Dec-12	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	3,995	11,265,900	1,126,590	281,648	12	270,382	1,678,619
សរុប 2012					45,306,120	4,530,612	1,132,653		1,223,762	6,887,027
Jan-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	3,995	11,265,900	1,126,590	281,648	11	247,850	1,656,087
Feb-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	3,995	11,265,900	1,126,590	281,648	10	225,318	1,633,556
Mar-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	3,995	11,265,900	1,126,590	281,648	9	202,786	1,611,024
Apr-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,000	11,280,000	1,128,000	282,000	8	180,480	1,590,480
May-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,034	11,375,880	1,137,588	284,397	7	159,262	1,581,247
Jun-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,063	11,457,660	1,145,766	286,442	6	137,492	1,569,699
Jul-13	\$ 4,320.00	\$ 1,500.00	\$ 2,820.00	4,062	11,454,840	1,145,484	286,371	5	114,548	1,546,403
សរុប 2013					79,366,080	7,936,608	1,984,152		1,267,737	11,188,497
សរុបរួម					124,672,200	12,467,220	3,116,805		2,491,498	18,075,523


សរុបទឹកប្រាក់ដែលបានកំណត់ឡើងវិញ

ប្រភេទពន្ធ	ប្រាក់ពន្ធ	ពន្ធបន្ថែម	ការប្រាក់	សរុបរៀល
ពន្ធលើប្រាក់បៀវត្ស	9,201,060	2,300,265	2,485,001	13,986,326
ពន្ធលើអត្ថប្រយោជន៍បន្ថែម	6,400,694	1,600,174	1,728,889	9,729,757
ពន្ធកាត់ទុកលើថ្លៃឈ្នួល	4,530,612	1,132,653	1,223,762	6,887,027
សរុប 2012	20,132,366	5,033,092	5,437,651	30,603,109
ពន្ធលើប្រាក់បៀវត្ស	16,144,330	4,036,083	2,578,468	22,758,881
ពន្ធលើអត្ថប្រយោជន៍បន្ថែម	11,212,570	2,803,142	1,791,015	15,806,727
ពន្ធកាត់ទុកលើថ្លៃឈ្នួល	7,936,608	1,984,152	1,267,737	11,188,497
សរុប 2013	35,293,508	8,823,377	5,637,220	49,754,105
សរុបរួម	55,425,874	13,856,469	11,074,871	80,357,214

ប្រសិនបើលោក/លោកស្រីមិនយល់ស្របនឹងការកំណត់ពន្ធខាងលើនេះទេ លោក/លោកស្រីត្រូវដាក់ពាក្យតវ៉ានៅនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ ក្នុងរយៈពេលយ៉ាងយឺតបំផុត ៣០ ថ្ងៃ ក្រោយបានទទួលលិខិតជូនដំណឹងស្តីពីការកំណត់ពន្ធឡើងវិញ ដោយបញ្ជាក់នូវហេតុផលដែលលោក/លោកស្រីយល់ថា ការកំណត់ប្រាក់អាករនេះមិនត្រឹមត្រូវ និងបង្ហាញឯកសារភ័ស្តុតាងនានា ព្រមទាំងការគណនាផង ។

សម្រេចពន្ធដារ

  
 12-03-2014

  
 កិន ស៊ីបូណា



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

ទម្រង់ទម្រង់ ២២៦ ក  
FORM DLT 226 A

លិខិតជូនដំណឹងស្តីពីការកំណត់ពន្ធឡើងវិញ  
Notice of Tax Re-assessment

ចាំប្រាក់រៀល

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
អគ្គនាយកដ្ឋានពន្ធដារ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ

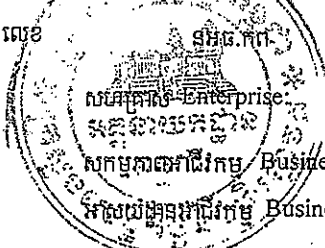
រាជធានីភ្នំពេញ ថ្ងៃទី ៣ ខែ មីនា ឆ្នាំ ២០១៤

បម្រាមមក

លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager

VAT TIN : ..

Tel:



សកម្មភាព - Enterprise: ..  
សកម្មភាពអាជីវកម្ម Business Activity : ជំលិត (កាត់ដេរសំលៀកបំពាក់)

អាសយដ្ឋានអាជីវកម្ម Business Address : ផ្លូវ ភូមិទួលសង្កែ សង្កាត់ ទួលសង្កែ ខ័ណ្ឌ ឫស្សីកែវ ខេត្ត/ក្រុង ភ្នំពេញ

ខ្ញុំសូមជម្រាបជូនលោក/លោកស្រីមត្តាជ្រាបថា សហគ្រាសលោក/លោកស្រី ត្រូវបានទទួលការធ្វើសវនកម្មសម្រាប់ការិយបរិច្ឆេទពីខែ ០១/២០១២ ដល់ខែ ០៧/២០១៣ តាមការពិនិត្យលើកំណត់ត្រា និងឯកសារនានា ឃើញថាលោក/លោកស្រីមិនបានប្រកាសបង់ប្រាក់ពន្ធអាករត្រឹមត្រូវទេ ។

អនុលោមទៅតាមមាត្រា ១១៦ នៃច្បាប់ស្តីពីសារពើពន្ធ និងចំណារឯកភាពរបស់ឯកឧត្តមប្រតិភូរាជរដ្ឋាភិបាលទទួលបន្ទុកជាអគ្គនាយកនៃអគ្គនាយកដ្ឋានពន្ធដារ ចុះថ្ងៃទី 27/02/2014 នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធដែ បានធ្វើការកំណត់ពន្ធឡើងវិញ សម្រាប់សហគ្រាសលោក/លោកស្រី ដូចខាងក្រោមនេះ :

ការិយបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធថវិកា Additional Tax	ការប្រាក់ Interest	សរុប Total
2012	ពន្ធលើប្រាក់បៀវត្ស	9,201,060	2,300,265	2,485,001	13,986,326
	ពន្ធលើអត្ថប្រយោជន៍បន្ថែម	6,400,695	1,600,174	1,728,889	9,729,758
	ពន្ធកាត់ទុកលើថ្លៃល្បួល (រូបវន្តបុគ្គល)	4,530,612	1,132,653	1,223,762	6,887,027
2013	ពន្ធលើប្រាក់បៀវត្ស	16,144,330	4,036,084	2,578,468	22,758,882
	ពន្ធលើអត្ថប្រយោជន៍បន្ថែម	11,212,570	2,803,141	1,791,015	15,806,726
	ពន្ធកាត់ទុកលើថ្លៃល្បួល (រូបវន្តបុគ្គល)	7,936,608	1,984,152	1,267,737	11,188,497
	សរុប	55,425,875	13,856,468	11,074,871	80,357,214

អនុលោមតាមមាត្រា១១៨ នៃច្បាប់ស្តីពីសារពើពន្ធ លោក/លោកស្រីត្រូវបង់ប្រាក់សរុប ចំនួន 80,357,214 រៀល ក្នុងរយៈពេល ៣០ ថ្ងៃក្រោយពីបានទទួល លិខិតជូនដំណឹងនេះ ។ អនុលោមតាមមាត្រា១០៩ មាត្រា១១១ មាត្រា១១៣ មាត្រា១១៤ និងមាត្រា១១៥ ការមិនបានបង់ប្រាក់តាមការកំណត់ លោក/លោកស្រីនឹងត្រូវទទួល រងនូវវិធានការតឹងទា ដែលមានជាអាទិ៍ ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវអាជ្ញាប័ណ្ណជាដើម ។ ដូចមានចែងក្នុងមាត្រា១២០ និង មាត្រា១២១ នៃច្បាប់ស្តីពីសារពើពន្ធ ។ ក្នុងករណីមិនយល់ស្របនឹងការកំណត់ពន្ធឡើងវិញខាងលើ លោក/លោកស្រីអាចដាក់ពាក្យតវ៉ា ក្នុងរយៈពេល ៣០ ថ្ងៃ ក្រោយពីបានទទួល លិខិតជូនដំណឹងនេះ មកនាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធដែ ដោយបញ្ជាក់អំពីកំហុសនិងហេតុផលដែលលោក/លោកស្រីយល់ថាការកំណត់ពន្ធឡើងវិញនេះមិនត្រឹមត្រូវ ។

ខ្ញុំសូមជម្រាបជូនជាមួយនឹងលិខិតជូនដំណឹងនេះ នូវសេចក្តីបរិយាយអំពីមូលដ្ឋាន និងនីតិវិធីនៃការកំណត់ពន្ធឡើងវិញ ។  
សូមលោក/លោកស្រី ទទួលនូវការគោរពរាប់អាន អំពីខ្ញុំ ។

សម្រាប់មន្ត្រីពន្ធដារចំណេញ

រូបភាពបង់ប្រាក់ :  សាច់ប្រាក់  មូលប្បទានប័ត្រ  បង្វែរ

ចំនួនទឹកប្រាក់ : .....

បង្កាន់ដៃធនាគារលេខ : ..... ចុះថ្ងៃទី .....

បង្កាន់ដៃពន្ធ លេខ : ..... ចុះថ្ងៃទី .....

ឈ្មោះមន្ត្រី : ..... ហត្ថលេខា .....

ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធដែ  
Director, Department of Large Taxpayers

*(Signature)*

អៀង គីនា

Officials: វ៉ាន់ សុវណ្ណា

*(Signature)*  
12.03.2014



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

រាជធានីភ្នំពេញ ថ្ងៃទី២១ ខែ កុម្ភៈ ឆ្នាំ ២០១៤

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ

លិខិតជូនដំណឹងការបំណុលពន្ធ  
NOTIFICATION FOR TAX COLLECTION

ទម្រង់ ២០២ក  
FORM 202A

ជម្រាបជូន  
លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager

សហគ្រាស : Enterprise	លេខអត្តសញ្ញាណកម្មសារពើពន្ធ TIN			
អាសយដ្ឋាន : Address	ផ្លូវ	សង្កាត់	ខ័ណ្ឌ	ខេត្ត/ក្រុង
មកត្រឹមថ្ងៃទី ២១/០២/២០១៤ ដោយមិនទាន់គិតអំពីលទ្ធផលនៃការធ្វើសវនកម្មថ្មីទៀត លោក/លោកស្រី នៅមិនទាន់បានបង់ប្រាក់បំណុលពន្ធអាករ ដូចខាងក្រោមនេះ : Until 21/02/2014, without accounting for the new audits' results, you haven't paid the Tax Arrears as follows :				

ឆ្នាំ-ខែ	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax #Error	ពន្ធសន្ថែម Additional Tax #Error	ការប្រាក់ Interest #Error	សរុប Total #Error
	សរុបបំណុលពន្ធ	#Error	#Error	#Error	#Error

អនុលោមតាមមាត្រា ៩៥ នៃច្បាប់ស្តីពីសារពើពន្ធ លោក/លោកស្រី ត្រូវបង់ទឹកប្រាក់ខាងលើក្នុងរយៈពេល ៣០ ថ្ងៃ ក្រោយបានទទួលលិខិតនេះ ។  
Refer to Article 95 of the Law on Taxation You must pay the above amounts within 30 days of the date receiving this notice.  
ការមិនបានបង់ប្រាក់តាមកាលកំណត់ នឹងធ្វើឱ្យការប្រាក់កើនឡើងជារៀងរាល់ខែ ហើយនឹងតម្រូវឱ្យមានការអនុវត្តនីវិធានការតឹងទារ ដែលជាអាទិ៍មាន :  
The failure to pay the tax by the due date will cause the interest increases every month, and the use of enforcement measures  
ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវលិខិតអនុញ្ញាតនិងអាជ្ញាប័ណ្ណផ្សេងៗ ជាដើម ។  
such as the stopping of import and export, the freezing of bank account, and the nullifying of various permits and licenses.

ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ  
Director, Department of Large Taxpayers

រូបភាពបង់ប្រាក់ : សាច់ប្រាក់ មូលប្បទានប័ត្រ បង្វែរ  
ចំនួនទឹកប្រាក់ : .....  
បង់តាមបង្កាន់ដៃលេខ ..... ចុះថ្ងៃទី.....  
លេខ.លេខ.គណនេយ្យកម្ម ..... ចុះថ្ងៃទី.....  
ឈ្មោះមន្ត្រី ..... ហត្ថលេខា .....



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
សាខាពន្ធដារខណ្ឌដូនពេញ

លេខ: ០០២៣ អជជ/សខ/ជព

លិខិតជូនដំណឹងស្តីពីការទារបំណុលពន្ធ

NOTIFICATION FOR TAX COLLECTION

(មាត្រា ៩៥ នៃច្បាប់ស្តីពីសារពើពន្ធ)

(Article 95 of the Law on Taxation)

ជម្រាបជូន

រាជធានីភ្នំពេញ ថ្ងៃ ទី ០៣ ខែ មីនា ឆ្នាំ ២០១៤

លោក/លោកស្រី នាយក

Mr. / Ms. Director / Manager

លេខតារាង: .....

សហគ្រាស :

Enterprise:

សកម្មភាពអាជីវកម្ម :

Business Activity

អាសយដ្ឋានអាជីវកម្ម :

Business Address

គិតមកត្រឹមថ្ងៃទី ០៣ មីនា ២០១៤ ដោយមិនទាន់គិតអំពីលទ្ធផលនៃការធ្វើសវនកម្មថ្មីៗទៀត លោក/លោកស្រីនៅមិនទាន់បានបង់ប្រាក់បំណុលពន្ធអាករដូច  
ខាងក្រោមនេះ ៖

Until 03/03/2014 without accounting for the new audits' results, you haven't paid the Tax Arrears as follows:

កាលបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធបន្ថែម Additional Tax	ការបាក់ Interest	សរុប Total
	សរុបបំណុលពន្ធ				

អនុលោមតាមមាត្រា ៩៥ នៃច្បាប់ស្តីពីសារពើពន្ធ លោក/លោកស្រីត្រូវបង់ប្រាក់ខាងលើក្នុងរយៈពេល ៣០ ថ្ងៃក្រោយពីបានទទួលលិខិតជូនដំណឹងនេះ។

Refer to Article 95 of the Law on Taxation You must pay the above amounts within 30 days of the date receiving this notice.

ការមិនបានបង់ប្រាក់តាមកាលកំណត់ នឹងធ្វើឱ្យការប្រាក់កើនឡើងជារៀងរាល់ខែ ហើយនឹងតម្រូវឱ្យមានការអនុវត្តន៍វិធានការតឹងទារ ដែលជាអាទិ៍មាន ៖

The failure to pay the tax by the due date will cause the interest increase every month, and the use of enforcement measures

ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវលិខិតអនុញ្ញាតនិងអាជ្ញាប័ណ្ណផ្សេងៗជាដើម។

such as the stopping of import and export, the freezing of bank account, and the nullifying of various permits and licenses.

សម្រាប់មន្ត្រីពន្ធដារខណ្ឌ

ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ

Chief of Doun Penh Tax Branch

រូបភាពបង់ប្រាក់ ៖ សាច់ប្រាក់ មូលប្បទានប្រឹក្សា បង្វែរ

ចំនួនទឹកប្រាក់ ៖ .....

បង់តាមបង្កាន់ដៃលេខ ..... ចុះថ្ងៃទី.....

ល.ល.ន.គណនេយ្យកម្ម ..... ចុះថ្ងៃទី.....

ឈ្មោះមន្ត្រី ..... ហត្ថលេខា .....



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
សាខាពន្ធដារខេត្តព្រះវិហារ

លិខិតជូនដំណឹងរំលឹកការទារបំណុលពន្ធ  
REMINDER LETTER OF DEMANDING FOR UNPAID TAX

លេខ: ០១២៤ អពជ/សខ/ដព

(មាត្រា ១១០ នៃច្បាប់ស្តីពីសារពើពន្ធ)  
(Article 110 of the Law on Taxation)

រាជធានីភ្នំពេញ ថ្ងៃ ទី ០៣ ខែ មេសា ឆ្នាំ ២០១៤

ជម្រាបជូន

លោក/លោកស្រី នាយក  
Mr. / Ms. Director / Manager

លេខតារាង: .....

សហគ្រាស : Enterprise	លេខអត្តសញ្ញាណកម្មសារពើពន្ធ TIN
អាសយដ្ឋាន: Address	សកម្មភាពអាជីវកម្ម: Business Activity
គិតមកត្រឹមថ្ងៃទី ០៣ មេសា ២០១៤ ដោយមិនទាន់គិតអំពីលទ្ធផលនៃការធ្វើសវនកម្មថ្មីទៀត លោក/លោកស្រី នៅមិនទាន់បានបង់ប្រាក់ បំណុលពន្ធអាករ ដូចខាងក្រោមនេះ ៖ Until 03/04/2014 , without accounting for the new audits' results, you haven't paid the Tax Arrears as follows :	

កាលបរិច្ឆេទ Date	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax	ពន្ធបន្ថែម Additional Tax	ការប្រាក់ Interest	សរុប Total
	សរុបបំណុល				

ជំនួយប្រាក់ស្រេច

អនុលោមតាមមាត្រា ១១០ នៃច្បាប់ស្តីពីសារពើពន្ធ លោក/លោកស្រី ត្រូវបង់ទឹកប្រាក់ខាងលើក្នុងរយៈពេល ១៥ ថ្ងៃ ក្រោយបានទទួលលិខិតនេះ ។  
 Refer to Article 110 of the Law on Taxation you must pay the above amounts within 15 days of the date receiving this notice.  
 ការមិនបានបង់ប្រាក់តាមកាលកំណត់ នឹងធ្វើឱ្យការប្រាក់កើនឡើងជារៀងរាល់ខែ ហើយនឹងតម្រូវឱ្យមានការអនុវត្តន៍វិធានការតឹងទារ ដែលជាអាទិ៍មាន ៖  
 The failure to pay the tax by the due date will cause the interest increases every month, and the use of enforcement measures  
 ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវលិខិតអនុញ្ញាត និងអាជ្ញាប័ណ្ណផ្សេងៗ ជាដើម ។  
 such as the stopping of import and export, the freezing of bank account, and the nullifying of various permits and licenses.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
រូបភាពបង់ប្រាក់ ៖	សាច់ប្រាក់	មូលប្បទានប្រឹក
ចំនួនទឹកប្រាក់ ៖	.....	
បង់តាមបង្គាន់ដៃលេខ	..... ចុះថ្ងៃទី.....	
ល.លន.គណនេយ្យកម្ម	..... ចុះថ្ងៃទី.....	
ឈ្មោះមន្ត្រី	ហត្ថលេខា	

ប្រធានសាខាពន្ធដារខេត្តព្រះវិហារ  
Chief of Doun Penh Tax Branch



**ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**

**អគ្គនាយកដ្ឋានពន្ធដារ  
សាខាពន្ធដារខណ្ឌដូនពេញ**

លេខ: .002.409 អជជ/សខ/ដព



**ព្រះរាជាណាចក្រកម្ពុជា**

**ជាតិ សាសនា ព្រះមហាក្សត្រ**

រាជធានីភ្នំពេញ ថ្ងៃទី ១៩ ខែ មីនា ឆ្នាំ២០១៤

**ការកំណត់ពន្ធបន្ថែម**

**ADDITIONAL TAX ASSESSMENT**

**ជម្រាបជូន**

**លោក/លោកស្រី នាយក**

**Mr. / Ms. Director / Manager**

សហគ្រាស Enterprise:

សកម្មភាពអាជីវកម្ម Business Activity :

អាសយដ្ឋានអាជីវកម្ម Business Address :

សហគ្រាសរបស់លោក/លោកស្រី មិនបានដាក់លិខិតប្រកាស និងបង់ប្រាក់ពន្ធអាករ តាមកាលកំណត់ .

Your enterprise has failed to file tax return and pay the tax by the due date.

យោងតាមមាត្រា១១៦ មាត្រា១១៧ នៃច្បាប់ស្តីពីសារពើពន្ធដែលត្រូវបានប្រកាសឱ្យប្រើដោយព្រះរាជក្រឹត្យលេខ នសរកម/០២៩៧/០៣ ចុះថ្ងៃទី

២៤ ខែកុម្ភៈឆ្នាំ១៩៩៧។ សាខាពន្ធដារខណ្ឌដូនពេញ កំណត់ឱ្យសហគ្រាសលោក/លោកស្រី បង់ប្រាក់ពន្ធបន្ថែមនិងការប្រាក់ ដូចខាងក្រោមនេះ ៖  
Refer to Art. 116, Art. 117 of the Law on Taxation which is promulgated by Royal Kram No NS/RKM/0297/03 dated February 24, 1997.

Doun Penh Tax Branch assesses the Additional Tax and Late Payment Interest on your enterprise as follows :

ការិយ បរិច្ឆេទ	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Rate of Additional Tax	អត្រា ពន្ធបន្ថែម Additional Tax	ពន្ធបន្ថែម	ចំនួនខែ គិតការប្រាក់ Interest for Late Payment	ការប្រាក់ Interest	សរុប ទោសទណ្ឌ Total

សរុប

សរុបប្រាក់ពន្ធបន្ថែម និងការប្រាក់យឺតយ៉ាវ ត្រូវបង់ : **4,794 រៀល**

Total of Additional Tax and Interest to be paid

លោក/លោកស្រីត្រូវបង់ ពន្ធបន្ថែមនិងការប្រាក់ ក្នុងពេលជាមួយគ្នានឹងប្រាក់ពន្ធអាករ ។

You must pay the Additional Tax and Interest at the same time as Tax Due.

សម្រាប់មន្ត្រីពន្ធដារបំពេញ

**ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ**

**Chief of Doun Penh Tax Branch**

រូបភាពបង់ប្រាក់ :  សាច់ប្រាក់  មូលប្បទានប្រឹក  បង្វែរ  
 ចំនួនទឹកប្រាក់ : .....  
 បង្កាន់ដៃធនាគារលេខ : ..... ចុះថ្ងៃទី .....  
 បង្កាន់ដៃពន្ធ លេខ : ..... ចុះថ្ងៃទី .....  
 ឈ្មោះមន្ត្រី : ..... ហត្ថលេខា .....

មន្ត្រីកំណត់ ៖ អ៊ុក ដាណារី



**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**

រាជធានីភ្នំពេញ ថ្ងៃទី២១ ខែ កុម្ភៈ ឆ្នាំ ២០១៤

**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**  
**នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ**

**លិខិតជូនដំណឹងរំលឹកការទារបំណុលពន្ធ**  
 REMINDER LETTER OF DEMANDING FOR UNPAID TAX

**ទម្រង់ ២០២១**  
**FORM 202B**

**ជម្រាបជូន**  
**លោក/លោកស្រី នាយក**  
 Mr. / Ms. Director / Manager

សហគ្រាស :	សេខអនុសញ្ញាពន្ធដារលើពន្ធ TIN				
Enterprise	សកម្មភាពអាជីវកម្ម				
	Business Activity				
អាសយដ្ឋាន :	ផ្លូវ	សង្កាត់	ខ័ណ្ឌ	ខេត្ត/ក្រុង	
Address					

មកត្រឹមថ្ងៃទី ២១/០២/២០១៤ ដោយមិនទាន់គិតអំពីលទ្ធផលនៃការធ្វើសវនកម្មថ្មីៗទៀត លោក/លោកស្រី នៅមិនទាន់បានបង់ប្រាក់បំណុលពន្ធអាករ ដូចខាងក្រោមនេះ :  
 Until 21/02/2014, without accounting for the new audits' results, you haven't paid the Tax Arrears as follows :

ឆ្នាំ-ខែ	ប្រភេទពន្ធ Tax Item	ប្រាក់ពន្ធ Tax #Error	ពន្ធបន្ថែម Additional Tax #Error	ការបាត់ Interest #Error	សរុប Total #Error
	សរុបបំណុលពន្ធ	#Error	#Error	#Error	#Error

អនុលោមតាមមាត្រា ១១០ នៃច្បាប់ស្តីពីសារពើពន្ធ លោក/លោកស្រី ត្រូវបង់ទឹកប្រាក់ខាងលើក្នុងរយៈពេល ១៥ ថ្ងៃ ក្រោយបានទទួលលិខិតនេះ ។  
 Refer to Article 110 of the Law on Taxation you must pay the above amounts within 15 days of the date receiving this notice.  
 ការមិនបានបង់ប្រាក់តាមកាលកំណត់ នឹងធ្វើឱ្យការប្រាក់កើនឡើងជារៀងរាល់ខែ ហើយនឹងគម្រូវឱ្យមានការអនុវត្តនីវិធានការតឹងទារ ដែលជាអាទិ៍មាន :  
 The failure to pay the tax by the due date will cause the interest increases every month, and the use of enforcement measures  
 ការបញ្ឈប់ការនាំចូលនាំចេញ ការឃាត់ទុកគណនីធនាគារ និងការទុកជាមោឃៈនូវលិខិតអនុញ្ញាតនិងអាជ្ញាប័ណ្ណផ្សេងៗ ជាដើម ។  
 such as the stopping of import and export, the freezing of bank account, and the nullifying of various permits and licenses.

**ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធ**  
 Director, Department of Large Taxpayers

រូបភាពបង់ប្រាក់ : សាច់ប្រាក់ មូលប្បទានប័ត្រ បង្វែរ

ចំនួនទឹកប្រាក់ : .....

បង់តាមបង្កាន់ដៃលេខ ..... ចុះថ្ងៃទី.....

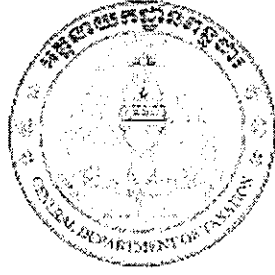
ល.លន.គណនេយ្យកម្ម ..... ចុះថ្ងៃទី.....

ឈ្មោះមន្ត្រី ..... ហត្ថលេខា .....

**ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**

**អគ្គនាយកដ្ឋានពន្ធដារ  
សាខាពន្ធដារខណ្ឌដូនពេញ**

លេខ:..... អពជ/សខ/ជព



**ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ**

រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៤

**ជម្រាបជូន**

**លោក/លោកស្រី នាយក**

**ឃ្លាំង អ៊ីនធឺណិត រ៉ែសសស**

**Name of the Enterprise**

លេខអត្តសញ្ញាណកម្មសារពើពន្ធ: !1!0!4!0!1!7!3!9!2!

អាសយដ្ឋាន: លេខ 246 ផ្លូវ ព្រះមុនីវង្ស សង្កាត់ បឹងរាំង ខណ្ឌដូនពេញ ក្រុង ភ្នំពេញ  
**Tax ID**

**កម្មវត្ថុ:** ស្តីពីការមិនបានដាក់លិខិតប្រកាស និងបង់ពន្ធលើប្រាក់ចំណេញប្រចាំឆ្នាំ ។  
**Notification Letter to Non-Filer**

**យោង** ក្រឹត្យច្បាប់ស្តីពីពន្ធដាតង់ លេខ ២២ ក្រ.ច. ចុះថ្ងៃទី១៤ ខែមិថុនា ឆ្នាំ១៩៨៥  
**Tax Law**

- ច្បាប់ស្តីពីហិរញ្ញវត្ថុសម្រាប់ការគ្រប់គ្រងឆ្នាំ ១៩៩៥ ដែលត្រូវបានប្រកាសអោយប្រើ ដោយព្រះរាជក្រមលេខ ១១/នស/៩៤ ចុះថ្ងៃទី៣១ ខែធ្នូ ឆ្នាំ១៩៩៤
- ច្បាប់ស្តីពីសារពើពន្ធដែលត្រូវបានប្រកាសអោយប្រើដោយព្រះរាជក្រមលេខ នស/រកម/០២៩៧/០៣ ចុះថ្ងៃទី២៤ ខែកុម្ភៈ ឆ្នាំ១៩៩៧ ។

សេចក្តីដូចមានចែងក្នុងកម្មវត្ថុនិងយោងខាងលើ ខ្ញុំមានកិត្តិយសសូមជំរាបជូនលោក/លោកស្រី នាយកក្រុមហ៊ុនជ្រាបថា: មកទល់ថ្ងៃទី ៩/មេសា/២០១៤ នេះ លោក/លោកស្រីមិនទាន់បានដាក់លិខិតប្រកាស បង់ប្រាក់ពន្ធដាតង់ប្រចាំឆ្នាំ ២០១៤ និងពន្ធលើប្រាក់ចំណេញប្រចាំឆ្នាំ ២០១៣ ដែលត្រូវផុតកំណត់នៅថ្ងៃទី ៣១ ខែ មីនា ឆ្នាំ ២០១៤ នៅឡើយ ។

ខ្ញុំសូមទុករយៈពេល ១៥ ថ្ងៃ គិតចាប់ពីថ្ងៃប្រគល់ជូនលិខិតនេះ សម្រាប់លោក/លោកស្រីបំពេញកាតព្វកិច្ចសារពើពន្ធឱ្យបានត្រឹមត្រូវ ពុំនោះទេសហគ្រាសលោក/លោកស្រី នឹងត្រូវទទួលរងការកំណត់ពន្ធជាឯកតោភាគី ពី សាខាពន្ធដារខណ្ឌដូនពេញ ដែលនឹងបណ្តាលឱ្យសហគ្រាសលោក/លោកស្រី ទទួលរងនូវពន្ធបន្ថែមរហូតដល់ ៤០% និងការប្រាក់ ២% ក្នុងមួយខែ ឬចំណែកនៃខែដែលប្រាក់ពន្ធនៅខ្វះមិនទាន់បានបង់ ។ លោក/លោកស្រីក៏អាចទទួលរងផងដែរនូវការចោទប្រកាន់ពីបទប្រព្រឹត្តអំពើរាំងស្ទះនឹងបទប្បញ្ញត្តិស្តីពីពន្ធដារ ដែលនឹងតម្រូវឱ្យបង់ប្រាក់ពន្ធបន្ថែមចំនួន ២.០០០.០០០ រៀល និងជាកម្មវត្ថុនៃបណ្តឹងព្រហ្មទណ្ឌដូចមានចែងក្នុងច្បាប់ស្តីពីសារពើពន្ធ ។

សាខាពន្ធដារខណ្ឌដូនពេញ សង្ឃឹមជឿជាក់ថា លោក/លោកស្រី នឹងបំពេញកាតព្វកិច្ចសារពើពន្ធបានត្រឹមត្រូវ តាមការបានជំរាបជូនខាងលើ ។

សូមលោក/លោកស្រី ទទួលនូវសេចក្តីរាប់អានដ៏ស្មោះស្រ្តីក អំពីខ្ញុំ ។

**ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ**



**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**

**អគ្គនាយកដ្ឋានពន្ធដារ**  
**នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ**  
លេខ.....អ៧៥

រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៣

**លិខិតអញ្ជើញ**  
Invitation Letter

**នាយកក្រុមហ៊ុន**  
Director of Enterprise  
អត្តសញ្ញាណកម្មសារពើពន្ធ ០  
TIN  
អាសយដ្ឋាន: ផ្ទះលេខ ផ្លូវ៣៧១ សង្កាត់ទឹកថ្លា ខណ្ឌសែនសុខ រាជធានីភ្នំពេញ  
Address

ខ្ញុំក្នុងនាម អគ្គនាយកដ្ឋានពន្ធដារ នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ សូមរំលឹកជូនលោក/លោកស្រីនាយក ឱ្យបានជ្រាបថា កន្លងទៅអគ្គនាយកដ្ឋានពន្ធដារបានធ្វើលិខិតជូនដំណឹងទារបំណុលពន្ធ លិខិតរំលឹកទារបំណុលពន្ធ និងលិខិត អញ្ជើញចំនួនពីរលើកហើយ តែក្រុមហ៊ុនរបស់លោក/លោកស្រីនៅមិនទាន់មកដោះស្រាយបង់បំណុលពន្ធនៅឡើយ។

អាស្រ័យហេតុនេះ ខ្ញុំសូមអញ្ជើញលោក/លោកស្រីនាយកមកកាន់អគ្គនាយកដ្ឋានពន្ធដារ អាគារកាច់ជ្រុងមហា វិថីសហព័ន្ធរុស្ស៊ី និងមហាវិថីម៉ៅសេទុង បន្ទប់លេខ២០៨ ដើម្បីបង់ប្រាក់បំណុលពន្ធជាបន្ទាន់ ក្នុងរយៈពេល ១៥ថ្ងៃ គិតចាប់ ពីថ្ងៃទទួលបានលិខិតនេះ។ ប្រសិនបើខកខានតាមពេលកំណត់ខាងលើនេះ អគ្គនាយកដ្ឋានពន្ធដារនឹងអនុវត្តតាមមាត្រា ៩៥-១០៩ ១១០-១១១-១១៣-១១៤-១១៥ នៃច្បាប់ស្តីពីសារពើពន្ធ មានដូចជា:

- ១-សហការជាមួយស្ថាប័នមានសមត្ថកិច្ច ដើម្បីផ្អាកសកម្មភាពអាជីវកម្ម
- ២-ការចុះផ្សាយតាមសារព័ត៌មាន(ឈ្មោះសហគ្រាស និងឈ្មោះម្ចាស់សហគ្រាស)
- ៣-ការឃុំគ្រងលើទ្រព្យសម្បត្តិ(ផ្នែកសកម្មភាពអាជីវកម្ម)
- ៤-ការឃាត់ទុកគណនីនៅធនាគារ
- ៥-ការឃាត់ទុកការផ្ទេរអចលនទ្រព្យ(ទិញ-លក់)
- ៦-ការផ្អាកការនាំចេញ-នាំចូល
- ៧-ការទុកជាមោឃៈ ឬព្យួរនូវរាល់លិខិតអនុញ្ញាតអាជ្ញាប័ណ្ណអាជីវកម្ម

បើលោក/លោកស្រីមិនមកដោះស្រាយឱ្យទាន់ពេលវេលាទេ អគ្គនាយកដ្ឋានពន្ធដារនឹងបន្តនីតិវិធីប្តឹងទៅតុលាការ ដោយយោងតាមមាត្រា ១៣៤-១៣៥ និង១៣៦ នៃច្បាប់ស្តីពីសារពើពន្ធ។

អគ្គនាយកដ្ឋានពន្ធដារសង្ឃឹមជឿជាក់លើស្មារតីទទួលខុសត្រូវរបស់លោក/លោកស្រីនាយកក្នុងការបំពេញភារកិច្ច សារពើពន្ធ។

**ប្រតិភូរាជរដ្ឋាភិបាល**  
**ឧទ្ធរបនុក្រឹត្យអគ្គនាយកនៃអគ្គនាយកដ្ឋានពន្ធដារ**

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ

លេខ : ១០០០២០២ ០ ០៥០៧០៧០២

អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
សាខាពន្ធដារខេត្តដូនពេញ

**លិខិតបញ្ជាក់ការបង់ប្រាក់ពន្ធ**

សូមប្រាស :

លេខអត្តសញ្ញាណកម្ម

អាសយដ្ឋានអជីវកម្ម :

បានបង់ប្រាក់ពន្ធប្រចាំខែ : ០១ ឆ្នាំ : ២០១៤ សរុបចំនួន : រៀល គ្មាននោះ ៖

ប្រភេទនៃការបង់ប្រាក់ Type of Payment	ប្រភេទពន្ធ Type of Tax	ប្រាក់ពន្ធ Tax Amount	ប្រាក់បន្ថែម Additional Tax	ការប្រាក់ Interest	សរុប Total	ប្រកាសណែនាំ Credit Advice
សកម្មភាពអាជីវកម្ម Business Activity						

សរុបប្រាក់ប្រាក់បង់

ទឹកប្រាក់ប្រាក់បង់  
បង់រាល់ស

សរសេរជាអក្សរ

ឃុំ ឃ្លើងស្រួច  
ស្រុក បឹងកក់

Name of Tax Official



អគ្គនាយកដ្ឋានពន្ធដារ  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
សាខាពន្ធដារខេត្តដូនពេញ

**លិខិតបញ្ជាក់ការបង់ប្រាក់ពន្ធ**

សូមប្រាស :

លេខអត្តសញ្ញាណកម្ម

អាសយដ្ឋានអជីវកម្ម :

បានបង់ប្រាក់ពន្ធប្រចាំខែ : ០១ ឆ្នាំ : ២០១៤ សរុបចំនួន : រៀល គ្មាននោះ ៖

ប្រភេទនៃការបង់ប្រាក់ Type of Payment	ប្រភេទពន្ធ Type of Tax	ប្រាក់ពន្ធ Tax Amount	ប្រាក់បន្ថែម Additional Tax	ការប្រាក់ Interest	សរុប Total	ប្រកាសណែនាំ Credit Advice
សកម្មភាពអាជីវកម្ម Business Activity						

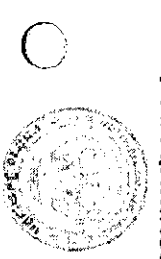
សរុបប្រាក់ប្រាក់បង់

ទឹកប្រាក់ប្រាក់បង់  
បង់រាល់ស

សរសេរជាអក្សរ

ឃុំ ឃ្លើងស្រួច  
ស្រុក បឹងកក់

ព្រះរាជាណាចក្រកម្ពុជា  
Kingdom of Cambodia  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
Nation - Religion - King



អគ្គនាយកដ្ឋានពន្ធដារ  
General Department of Taxation  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
Ministry of Economy and Finance

លិខិតបញ្ជាក់ការបង់ពន្ធកាត់ទុក  
WITHHOLDING TAX CERTIFICATION FOR  
PERSON RECEIVES THE PAYMENT OR  
DISTRIBUTION

ព្រះរាជាណាចក្រកម្ពុជា  
Kingdom of Cambodia  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
Nation - Religion - King



អគ្គនាយកដ្ឋានពន្ធដារ  
General Department of Taxation  
នៃក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
Ministry of Economy and Finance

លិខិតបញ្ជាក់ការបង់ពន្ធកាត់ទុក  
WITHHOLDING TAX CERTIFICATION FOR  
PERSON RECEIVES THE PAYMENT OR  
DISTRIBUTION

លេខលិខិតឆ្លងដែន/អត្តសញ្ញាណប័ណ្ណ  
Passport/Identification Card Number  
មុខងារ/មុខរបរ  
Position/Career

លេខលិខិតឆ្លងដែន/អត្តសញ្ញាណប័ណ្ណ  
Mr./ Mrs/ Miss  
សញ្ជាតិ  
Nationality  
អាសយដ្ឋាន  
Address

លេខលិខិតឆ្លងដែន/អត្តសញ្ញាណប័ណ្ណ  
Passport/Identification Card Number  
មុខងារ/មុខរបរ  
Position/Career

លេខលិខិតឆ្លងដែន/អត្តសញ្ញាណប័ណ្ណ  
Mr./ Mrs/ Miss  
សញ្ជាតិ  
Nationality  
អាសយដ្ឋាន  
Address

បានបង់ពន្ធកាត់ទុកប្រចាំខែ ឆ្នាំ  
Paid Withholding Tax for Year

បានបង់ពន្ធកាត់ទុកប្រចាំខែ ឆ្នាំ  
Paid Withholding Tax for Year

ដែលបានកាត់ទុកនិងបង់ជោយសហគ្រាស  
which is withheld and paid by

នូវទឹកប្រាក់ដូចខាងក្រោម៖  
the amount as follows :

មូលដ្ឋាននៃការកាត់ទុក  
Withholding Tax Base  
អប្បបរមា  
Tax Rate  
ប្រាក់ពន្ធកាត់ទុក  
Tax Withheld

ទឹកប្រាក់បានបង់  
Amount Paid  
បង្កាន់ដៃធនាគារ  
Bank Receipt No.  
ចុះថ្ងៃទី ខែ ឆ្នាំ  
Date of Receipt

មូលដ្ឋាននៃការកាត់ទុក  
Withholding Tax Base  
អប្បបរមា  
Tax-Rate  
ប្រាក់ពន្ធកាត់ទុក  
Tax Withheld

ទឹកប្រាក់បានបង់  
Amount Paid  
បង្កាន់ដៃធនាគារ  
Bank Receipt No.  
ចុះថ្ងៃទី ខែ ឆ្នាំ  
Date of Receipt

ទឹកប្រាក់បានបង់  
Amount Paid  
បង្កាន់ដៃធនាគារ  
Bank Receipt No.  
ចុះថ្ងៃទី ខែ ឆ្នាំ  
Date of Receipt

មន្ត្រីទទួលការបង់ប្រាក់  
Payment Receiver

រាជធានីភ្នំពេញ ថ្ងៃទី ៩ ខែ មេសា ឆ្នាំ២០១៤  
Phnom Penh, Wednesday, April 9, 2014

រាជធានីភ្នំពេញ ថ្ងៃទី ៩ ខែ មេសា ឆ្នាំ២០១៤  
Phnom Penh, Wednesday, April 9, 2014

មន្ត្រីទទួលការបង់ប្រាក់  
Payment Receiver



ព្រះរាជាណាចក្រកម្ពុជា  
Kingdom of Cambodia  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
Nation - Religion - King

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ  
Ministry of Economy and Finance

អគ្គនាយកដ្ឋានពន្ធដារ  
General Department of Taxation

សាខាពន្ធដារខណ្ឌដូនពេញ  
Doun Penh Tax Branch

លេខ:..... អជ/សខ/ដព

រាជធានីភ្នំពេញ ថ្ងៃទី ៩ ខែ មេសា ឆ្នាំ២០១៤

Phnom Penh, Wednesday, April 9, 2014

លិខិតបញ្ជាក់ការបង់ពន្ធលើប្រាក់បៀវត្ស

TAX ON SALARY CERTIFICATION

សូមបញ្ជាក់ថា

This is to certify that

លោក/លោកស្រី :

Mr./ Mrs/ Mss

សញ្ជាតិ :

Nationality

អាសយដ្ឋាន :

Address

បានបង់ពន្ធលើប្រាក់បៀវត្សក្នុងឆ្នាំ

Paid Salary Tax in

នូវទឹកប្រាក់ដូចខាងក្រោម ៖

the amount as follows :

លេខលិខិតឆ្លងដែន/អត្តសញ្ញាណប័ណ្ណ

Passport/Identification Card Number

មុខងារ :

Position

ដែលបានកាត់ទុកនិងបង់ដោយសហគ្រាស

which is withheld and paid by

ខែ Month	ប្រាក់បៀវត្សបានបើក Salary Paid	អត្ថប្រយោជន៍បន្ថែម Fringe Benefit	អត្រាពន្ធ Tax Rate	ពន្ធលើប្រាក់បៀវត្ស Salary Tax	ពន្ធលើអត្ថប្រយោជន៍ Fringe Benefit Tax	ប្រាក់ពន្ធសរុប Total Tax

សរុប :

Total

សរុបប្រាក់បៀវត្សបានបើក :

Total Salary Paid

សរុបពន្ធលើប្រាក់បៀវត្ស :

Total Tax on Salary

រៀល ស្មើនឹង :  
Riel equal to

រៀល ស្មើនឹង :  
Riel equal to

ដុល្លារអាមេរិក  
US Dollars

ដុល្លារអាមេរិក  
US Dollars

ប្រធានសាខាពន្ធដារខណ្ឌដូនពេញ

Chief of Doun Penh Tax Branch

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ



រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ២០១៤

អគ្គនាយកដ្ឋានពន្ធដារ  
នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ

លេខ.....អពជ

**លិខិតអញ្ជើញ**

(INVITATION)

(មាត្រាទី៩៩ នៃច្បាប់ស្តីពីសារពើពន្ធ)

នាមករណ៍សហគ្រាស: [REDACTED]  
អត្តសញ្ញាណកម្មសារពើពន្ធ: [REDACTED]  
អាសយដ្ឋាន: ផ្ទះលេខ ១១១ ផ្លូវ សង្កាត់ទឹកថ្លា ភូមិ សង្កាត់ទឹកថ្លា ខណ្ឌបួស្សីកែវ រាជធានីភ្នំពេញ

នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ សូមអញ្ជើញលោក/លោកស្រីនាយក ឬអ្នកតំណាងស្របច្បាប់មកកាន់អគ្គនាយកដ្ឋានពន្ធដារ  
អាគារកាត់ជ្រុងមហាវិថីសហព័ន្ធរុស្ស៊ី និងមហាវិថីម៉ៅសេទុង បន្ទប់លេខ២០៨ ដើម្បីទូទាត់បំណុលពន្ធ នៅរាល់ម៉ោងធ្វើការ  
ក្នុងរយៈពេល ០៥ថ្ងៃ គិតចាប់ពីថ្ងៃទទួលបានលិខិតនេះ។

អនុលោមតាមមាត្រា ៩៩-១០៩-១១០-១១១-១១៣-១១៤ និង១១៥នៃច្បាប់ស្តីពីសារពើពន្ធ ក្នុងករណីលោក/លោកស្រី  
Article of 95, 109, 110, 111, 113, 114, and 115 of LOT  
នាយកមិនបានអញ្ជើញមកធ្វើការដោះស្រាយបំណុលទេនោះ នាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ នឹងអនុវត្តយ៉ាងម៉ឺងម៉ាត់ នូវវិធានការ  
តឹងទារបំណុលពន្ធ រួមមាន: ការចុះផ្សាយតាមសារព័ត៌មាន(ឈ្មោះសហគ្រាស និងឈ្មោះម្ចាស់សហគ្រាស) ការឃុំគ្រងលើទ្រព្យសម្បត្តិ  
(ផ្ទះសកម្មភាពអាជីវកម្ម) ការរឹបអូសទ្រព្យសម្បត្តិ ការឃាត់ទុកគណនីនៅធនាគារ ការបញ្ឈប់ប្រតិបត្តិការនាំចេញ-នាំចូល ការទុកជា  
មោឃៈនូវលិខិតអនុញ្ញាត និងអាជ្ញាប័ណ្ណផ្សេងៗ (ការឃាត់ទុកលិខិតឆ្លងដែន)ជាដើម។

អាស្រ័យហេតុនេះ សូមលោក/លោកស្រីនាយករូសរាន់មកតាមពេលកំណត់កុំបីខកខានឡើយ។  
សូមលោក/លោកស្រីនាយក ទទួលនូវសេចក្តីគោរពរាប់អាន ពីខ្ញុំ

**ប្រធាននាយកដ្ឋានគ្រប់គ្រងអ្នកជាប់ពន្ធនៃ**



**អគ្គនាយកដ្ឋានពន្ធដារ**

សាខាពន្ធដារ ខណ្ឌដូនពេញ

ការិយាល័យសេវាអ្នកជាប់ពន្ធ និង ចុះបញ្ជី

**សំណុំឯកសារសំរាប់ចុះបញ្ជីសហគ្រាស**  
Documents for Enterprise Registration

**I- អតិថិជនដែលស្នើសុំចុះបញ្ជីសហគ្រាសត្រូវបំពេញ :**  
I- Taxpayer request for Tax Registration shall be filled :

**ក. ឯកសារភ្ជាប់សំរាប់ចុះបញ្ជី :**  
A- Attachment List

- ការចុះឈ្មោះក្នុងបញ្ជីពាណិជ្ជកម្ម គំរូ ក.ក១.ក២.ក៣ ( ១ ច្បាប់ថតចម្លង )  
MOC Registered Letter, form A.A1.A2.A3 (1 copy)
- វិញ្ញាបនបត្រក្រសួងពាណិជ្ជកម្ម (ច្បាប់ដើម១ និង ២ច្បាប់ថតចម្លង )  
MOC Certification (1 original and 2 copies)
- លក្ខន្តិកៈក្រុមហ៊ុន (ច្បាប់ដើមប្រចាំប្រតិបត្តិ និង ១ច្បាប់ថតចម្លង )  
Rule of Enterprise (1 original and 1 copy)
- លិខិតបញ្ជាក់របស់ក្រសួងពាណិជ្ជកម្ម ( គ្រប់គ្រង ១ និង ១ច្បាប់ថតចម្លង )  
Certify Letter from MOC (1 original and 1 copy)
- ប័ណ្ណដាក់បញ្ចូលប្រាក់នៅធនាគារ ( ១ ច្បាប់ថតចម្លង )  
Bank Deposit Sheet (1 copy)
- អត្តសញ្ញាណប័ណ្ណជាតិខ្មែរ ( អ្នកគ្រប់គ្រងមានសញ្ជាតិខ្មែរ ) ថតចម្លង២សន្លឹក  
Khmer ID (Khmer Manager 2 copies)
- លិខិតឆ្លងដែន ( អ្នកគ្រប់គ្រងជាជនបរទេស ) ១ សន្លឹក  
Passport (Foreigner Manager)
- សៀវភៅស្នាក់នៅ ( ១ ច្បាប់ថតចម្លង )  
Resident Sheet (1 copy)
- រូបថត ( ៤x ៦ ) ២សន្លឹករបស់អ្នកគ្រប់គ្រងសំរាប់បិទលើប័ណ្ណបញ្ជី  
Photo 4x6 (two) for Patent Certificate
- កិច្ចសន្យាជួលទីតាំង ( ច្បាប់ដើម ១ និង ១ច្បាប់ថតចម្លង )  
Office Rental Contract (1 original and 1 copy)
- គំនូសបង្ហាញទីតាំងរបស់ក្រុមហ៊ុន ( ១ច្បាប់ )  
Map to Indiate the Location of Enterprise (1 copy)

**ខ. ឯកសារពាក់ព័ន្ធច្រើនទៅតាមតំបន់សំរាប់ចុះបញ្ជី :**  
B- Other Documents as needed to attach

- លិខិតអនុញ្ញាត ឬ អាជ្ញាប័ណ្ណរបស់ក្រសួងពាក់ព័ន្ធនៅទីតាំងមុខរបរអាជីវកម្ម
  - ខ. មុខរបរសាងសង់ ( ក្រសួងរៀបចំដែនដីនគរូបនីយកម្ម និង សំណង់ )
  - ខ. មុខរបរដឹកជញ្ជូន ( ក្រសួងសាធារណៈការ និង ដឹកជញ្ជូន )
  - ខ. មុខរបរសេវាទេសចរណ៍ ( ក្រសួងទេសចរណ៍ )

**គ. ទម្រង់ឯកសារត្រូវបំពេញដោយអ្នកជាប់ពន្ធ ( ច្បាប់ស្តីពីថវិកាតម្រូវឱ្យទិញ )**  
C- Forms as needed : File by Taxpayer

- សណាកប័ត្រព័ត៌មាន ២ ច្បាប់
- លិខិតប្រកាសបង់ពន្ធព័ត៌មាន ២ ច្បាប់
- ពាក្យសុំចុះបញ្ជីអាគារលើតំលៃបន្ថែម ២ច្បាប់ ( ទម្រង់ អតប ១០១ )
- សេចក្តីសង្ខេបអំពីកាតព្វកិច្ចសារពើពន្ធ នៅព្រះរាជាណាចក្រកម្ពុជា

**II- បម្រើផ្នែកចុះបញ្ជីត្រូវចុះត្រួតពិនិត្យដល់ទីសាគ្រាសរបស់អ្នកជាប់ពន្ធ :**  
II- Tax Official of Tax Registration Bureau must visit the business place for proof :

- ធ្វើរបាយការណ៍សង្ខេបអំពីសកម្មភាពអាជីវកម្ម ( ទម្រង់ អតប ៣០១ )
- ធ្វើរបាយការណ៍ស្តីពីការចុះពន្យល់ណែនាំ ( ទម្រង់ អតប ៣០០ )

# Consultation Workshop for Roadmap Development of Modernization and Automation of Tax Administration in Cambodia

Project for Capacity Development of  
General Department of Taxation  
under the framework of PFM reform

1 July 2014



Building a better  
working world



MINISTRY OF ECONOMY AND FINANCE

GENERAL DEPARTMENT OF TAXATION

# Modernization & Automation of GDT



# Roadmap Study Findings & Conclusion

**Akihiro Nakagome (CPA)**

**Hiroataka Negishi**

**JICA Roadmap Study Team**

# Contents

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- 1. Roadmap Development Project's Objective**
- 2. GDT's Vision & Goal**
- 3. Study Framework**
- 4. Work Flow Analysis (WFA)**
- 5. Findings of WFA**
- 6. Roadmap**
- 7. IT Master Plan**
- 8. Conclusion**

# Project Objective

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- The project aims to improve;
  - a. Institutional capacity of GDT,
  - b. Service level of GDT toward taxpayers.
- The Roadmap Development Team's objectives are;
  - a. Organize short and medium term directions of modernization and automation of tax administration.
  - b. Develop a roadmap for IT master plan.
- The improvements shall be achieved through Business Process Improvements (BPIs) and IT modernizations.
- The outputs shall lead to an increase of tax revenues.

# GDT's Vision & Goal

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- ▶ *Improve some key tax administration functions, more specifically, taxpayer registry, tax return filing and payment, tax audit, and tax arrears management, thereby increase tax revenue.*
  
- ▶ Information Technology shall be engaged for;
  - i. Improve work efficiency,
  - ii. Modernize and upgrade administration practices,
  - iii. Improve taxpayers' service level.
  
- ▶ The process requires the GDT management to share their vision to attain the goal.

# How BPI will increase Tax Revenue

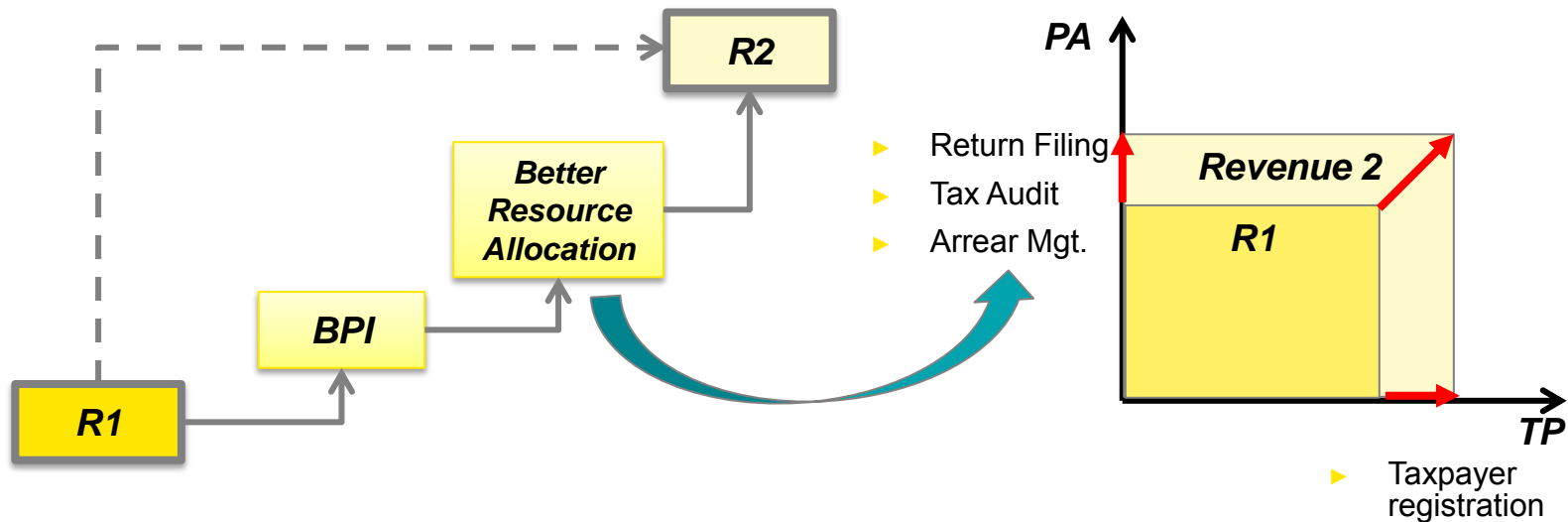
## How BPI increase T. revenue?

- ▶ BPI does not directly increase tax revenue.
- ▶ Saving GDT's resources enables better resource allocations in the entire tax administration.

## How to increase tax revenue?

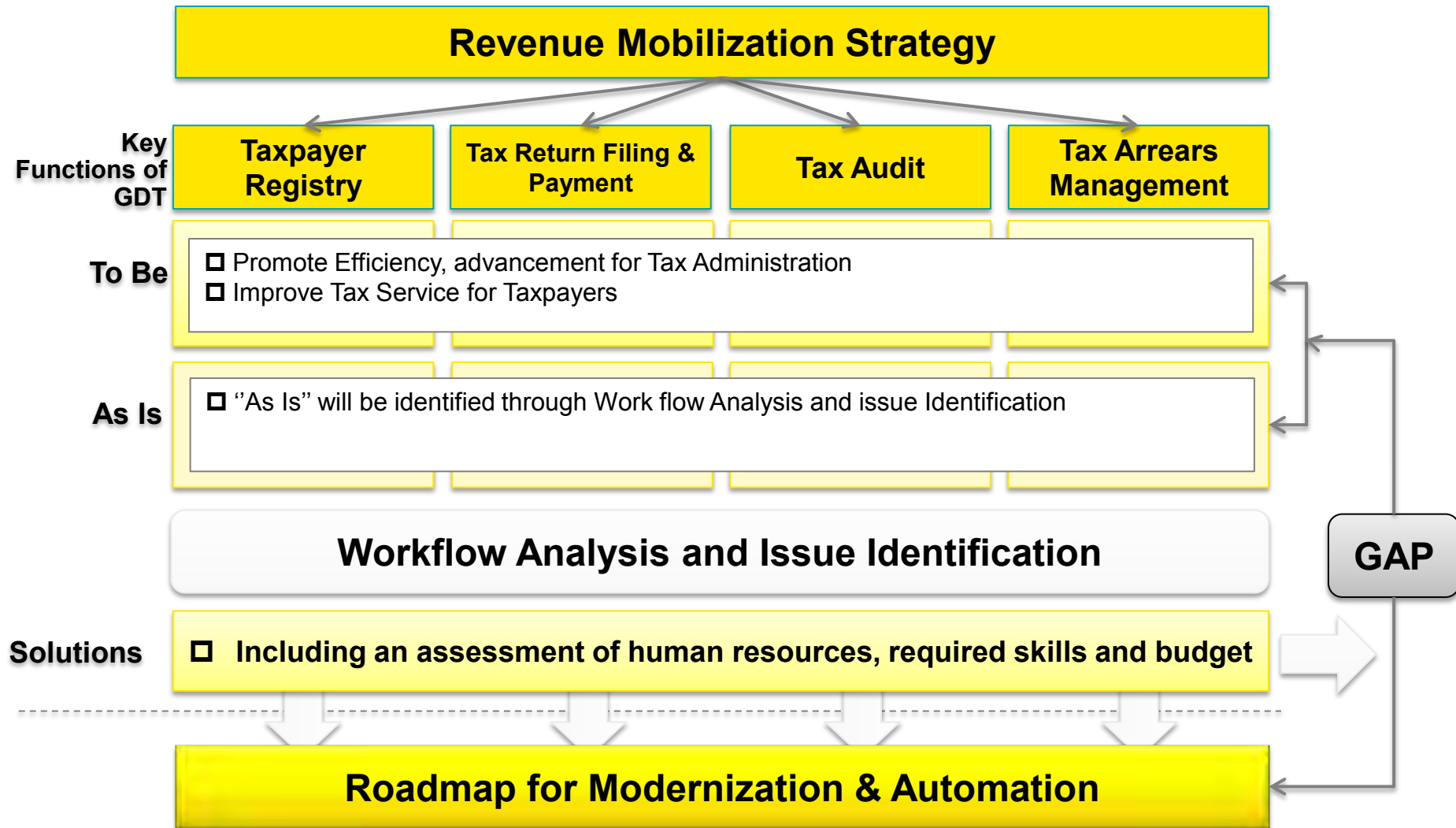
- ▶  $R(\text{Tax revenue})$   
=  $TP$  (Number of taxpayer)  
x  $PA$  (Tax payable from each taxpayers)

$$R = TP \times PA$$





# Study Framework



# Study Framework

## Highlighted Questions

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### Organization & Capability

- ❑ Organizational Structure of GDT
- ❑ Dep't's Functions
- ❑ Relation w/ other Ministries
- ❑ Budget Scale & Long-term Plan
- ❑ IT Capability & Industry Climate

### Process Analysis

Process Analysis shall be performed to following tax items:

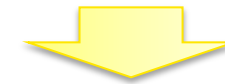
- ❑ Tax on Profits
- ❑ Withholding Tax
- ❑ Tax on Salary
- ❑ VAT
- ❑ Property Tax

Information flow associated to each tax items shall be followed & Interviewed to Dep't within GDT and other ministries whereby needed.

### Barriers

Barriers are largely divided into four categories;

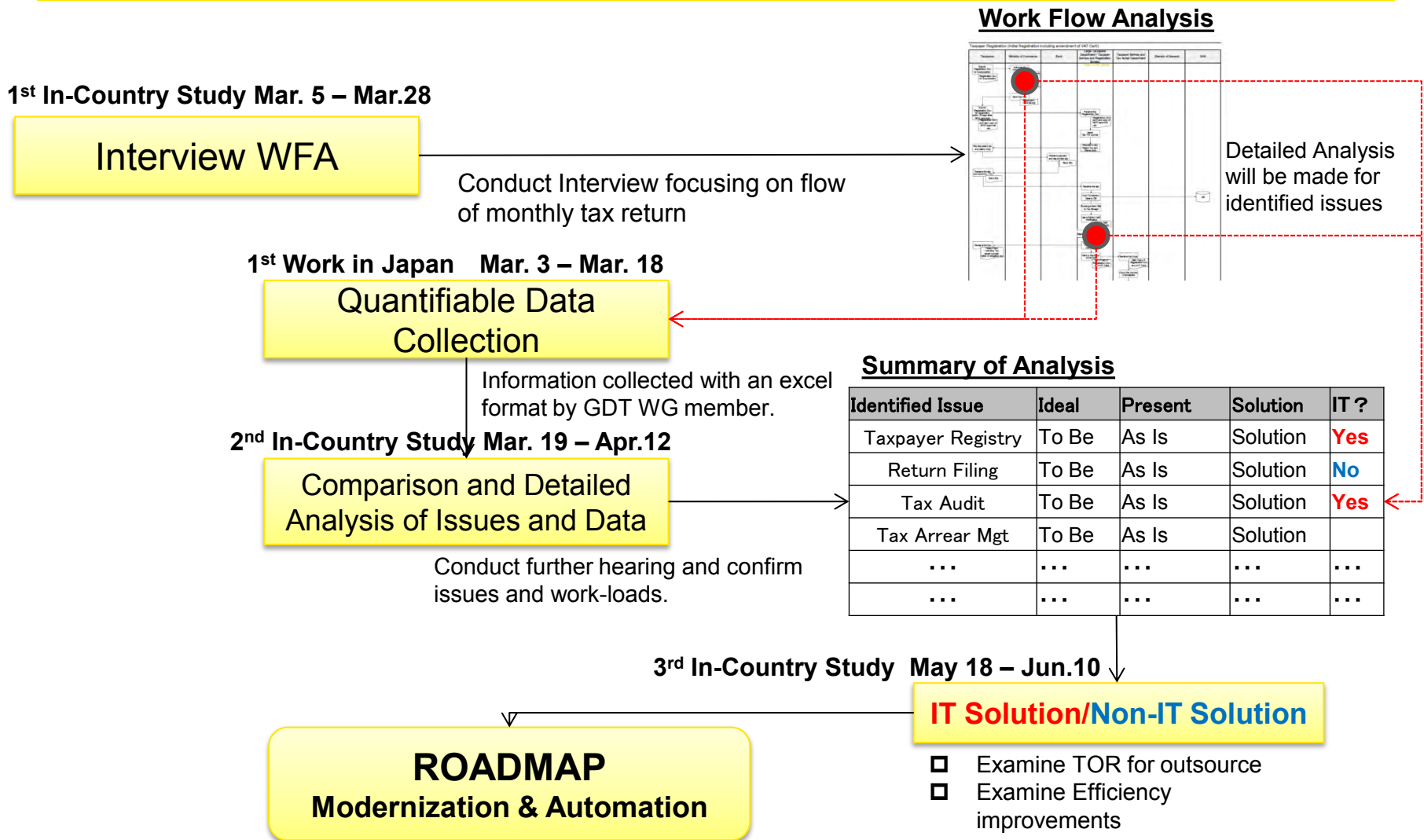
- ❑ Human capability
- ❑ Organizational barriers (inc. absence of communications)
- ❑ Lack of Standard/manual
- ❑ Process Duplication



**Issues & Troubles**

**IT Roadmap**

# Study Framework Process & Output



# Work Flow Analysis Objective & Methodology

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## ▶ Objective

- ▶ Disassemble GDT's essential tax administration process flow to examine IT measures' applicability
- ▶ Identify "Bottlenecks" of GDT's work flow.

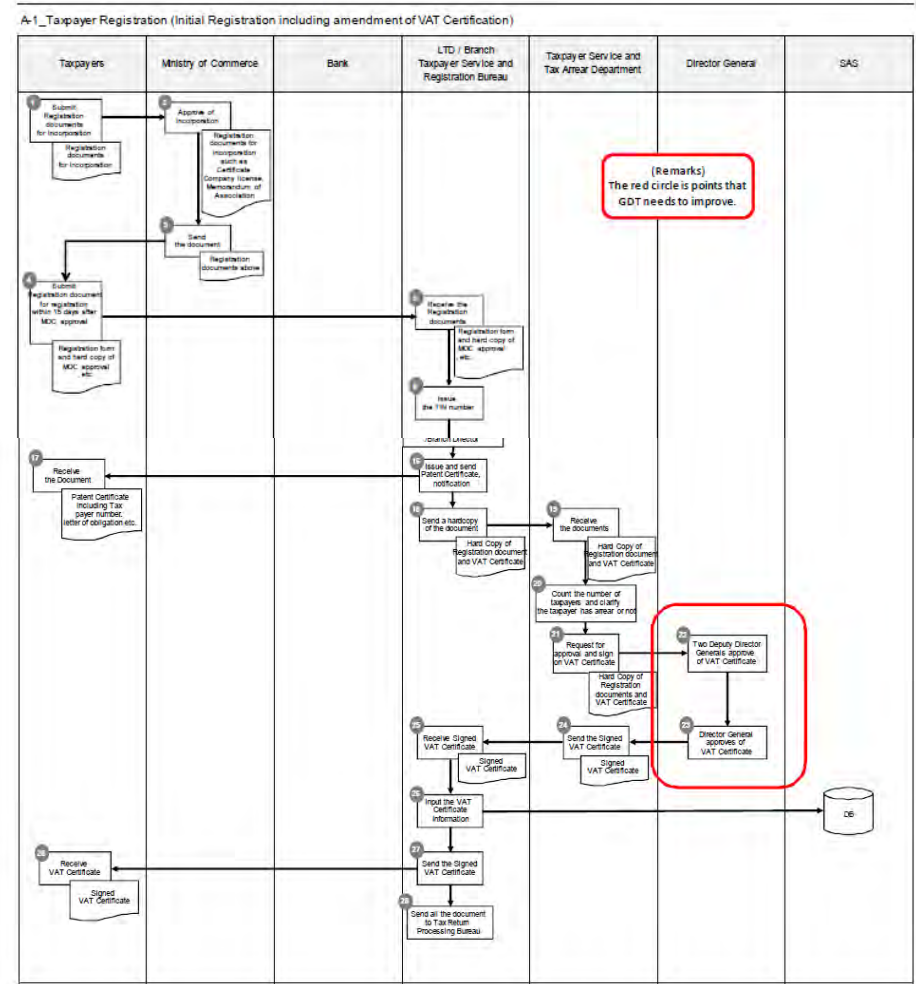
## ▶ Methodology

- ▶ Focus work flow of monthly & annually payment and develop work flow diagram.
- ▶ Conduct interview to GDT & Tax Branch offices to develop work flow.

# Work Flow Analysis

## WFA Sheet Development

- ▶ Work Flow is summarized into 4 segments;
  - ▶ Taxpayer Registration
  - ▶ Tax Return Filing and Payment
  - ▶ Tax Audit
  - ▶ Tax Arrears Management
- ▶ The results is summarized into a series of work flow sheet.



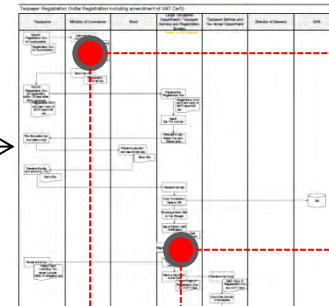
# Study Framework Process & Output

1<sup>st</sup> In-Country Study Mar. 5 – Mar.28

Interview WFA

Conduct Interview focusing on flow of monthly tax return

## Work Flow Analysis



Detailed Analysis will be made for identified issues

1<sup>st</sup> Work in Japan Mar. 3 – Mar. 18

Quantifiable Data Collection

Information collected with an excel format by GDT WG member.

2<sup>nd</sup> In-Country Study Mar. 19 – Apr.12

Comparison and Detailed Analysis of Issues and Data

Conduct further hearing and confirm issues and work-loads.

## Summary of Analysis

Identified Issue	Ideal	Present	Solution	IT ?
Taxpayer Registry	To Be	As Is	Solution	Yes
Return Filing	To Be	As Is	Solution	No
Tax Audit	To Be	As Is	Solution	Yes
Tax Arrear Mgt	To Be	As Is	Solution	
...	...	...	...	...
...	...	...	...	...

3<sup>rd</sup> In-Country Study May 18 – Jun.10

IT Solution/Non-IT Solution

- Examine TOR for outsource
- Examine Efficiency improvements

**ROADMAP**  
Modernization & Automation

# Work Flow Analysis

## General Findings

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### Absence of documented Work Procedures

- ▶ Work Procedures in GDT are mostly “experience” based practices.
- ▶ Senior staff’s experiences are transferred among staff as a procedure.

### Disproportion of Work and Resource

- ▶ Work-load and resources are not balanced in some part of flow.
- ▶ Particularly document collection for audit work requires time.

# Work Flow Analysis

## General Findings

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### Information Collection requires time

- ▶ Information collection within GDT requires time.
- ▶ Largely because the data stored in particular location and access is limited.

### Longer waiting time for taxpayer

- ▶ Longer processing time results in longer waiting for taxpayers.
- ▶ Addressing issues will improve taxpayers' satisfactory levels.



# Work Flow Analysis Findings Summary

- ▶ Following findings are reported in the Interim Report and annexed Roadmap (draft).

Procedures	Registration	Return Filing and Payment	Tax Audit	Tax Arrears Management
<b>Issues</b>				
<b>1. Standardize Procedures</b>	Information matching with other information sources.	Not standardized procedures of return document reception	Fair & accountable selection criteria and procedures	Not standardized procedures for arrear collection
<b>2. Information Sharing</b>	Data sharing and access rights allocation	Ditto	Results of tax audit are not shared within GDT.	Imperfect registration record makes arrear collection work difficult.
<b>3. Shortcomings of Procedure</b>	Approval processes are redundant.	Calculation check shall be improved	Arrear information forwarded without preliminary screening.	Arrear department is responsible for large amount of information check.
<b>4. Enhance Promotion</b>	Raising taxpayers' awareness.	Raising taxpayers' awareness.	Raising taxpayers' awareness.	Raising taxpayers' awareness.

# Findings: Procedures

## 1. Taxpayer Registration

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### **To Be**

Correct and comprehensive taxpayers' registration shall be maintained to realize fair and proper tax administration.

### **As Is**

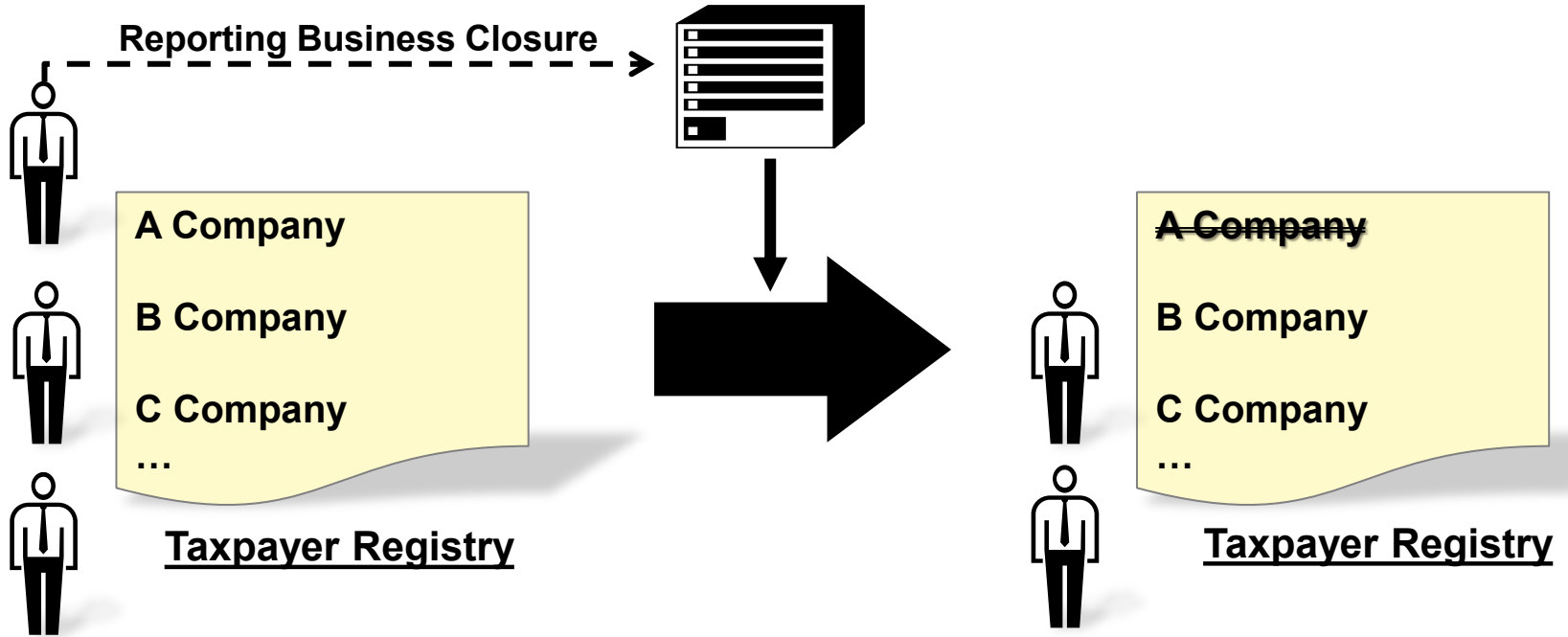
Taxpayer's information is not fully updated in timely manner. Relocated or business-closing taxpayer's information need to be updated to avoid non-collection, or appeared as an active taxpayer.

### **Possible Solution**

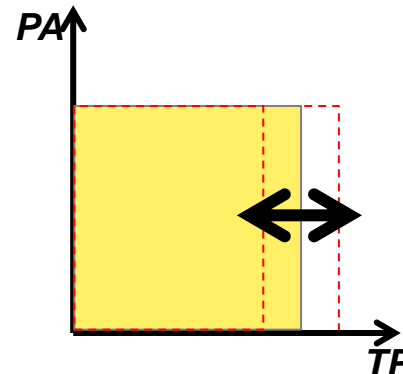
GDT shall maintain taxpayers' information with relevant government institutions and conduct periodical and regular checking.

# Findings: Procedures

## 1. Taxpayer Registration



- ▶ Inaccurate taxpayer registry will result in inaccurate tax revenue projection.



# Findings: Procedures

## 2. Return Filing and Payment

---

### **To Be**

Self-assessment and return filing process is a voluntary tax filing processes based on taxpayer's correct understanding on Law on Taxation.

### **As is**

Taxpayers' return filings in some unit are not checked and possibly fails to cover entire taxable amount.

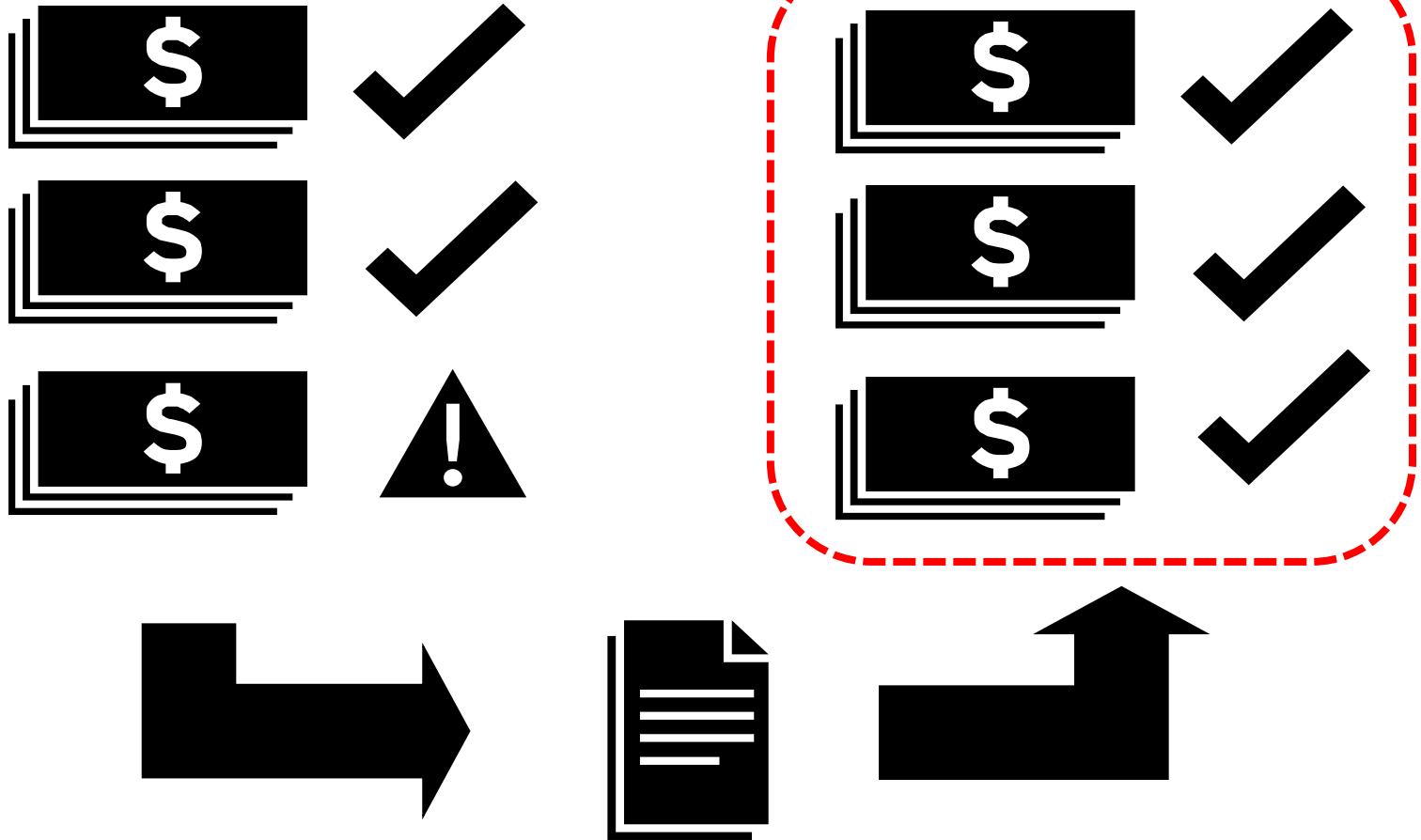
### **Possible Solution**

GDT shall stipulate roles and responsibilities of return filing checking and its processes.

# Findings: Procedures

## 2. Return Filing and Payment

---



# Findings: Procedures

## 3. Tax Audit

---

### **To Be**

Tax audit aims to retain a fair and proper tax administration by conducting accountable tax audit to improve taxpayers' compliance.

### **As Is**

Tax audit performed in GDT is not accountable enough to stipulate audit target selection criteria.

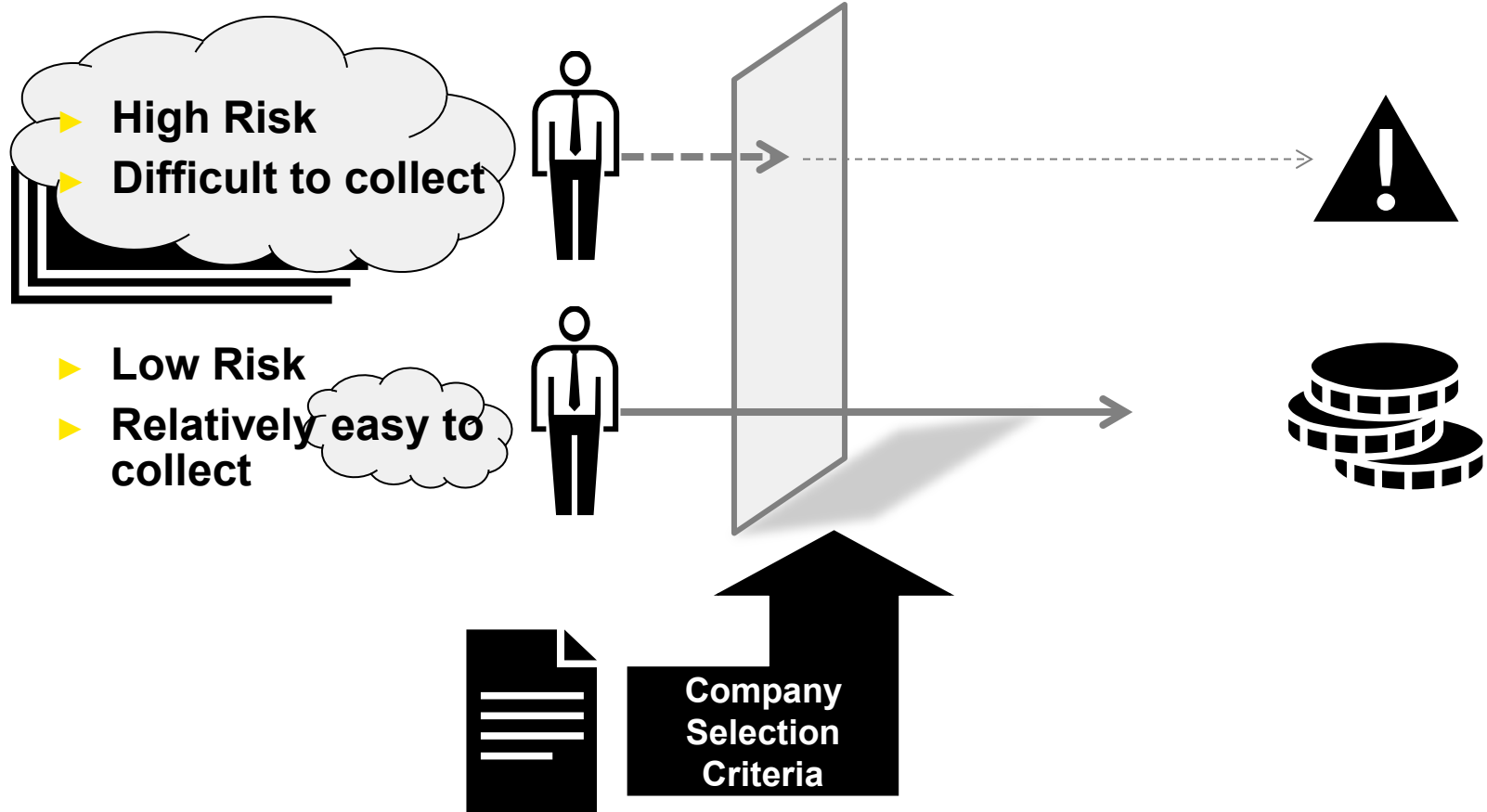
### **Possible Solution**

GDT shall conduct tax audit to all high risk taxpayers with clearly stated target selection criteria to retain an accountable tax administration.

# Findings: Procedures

## 3. Tax Audit

Fair & Proper Tax System (?)



# Findings: Procedures

## 4. Tax Arrear Management

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### **To Be**

Tax arrear management requires to understand each arrears' collectable amount through judging arrears' collectability.

### **As Is**

Current arrear management is not well coordinated with other government institutions and within GDT to apprehend arrear collection.

### **Possible Solution**

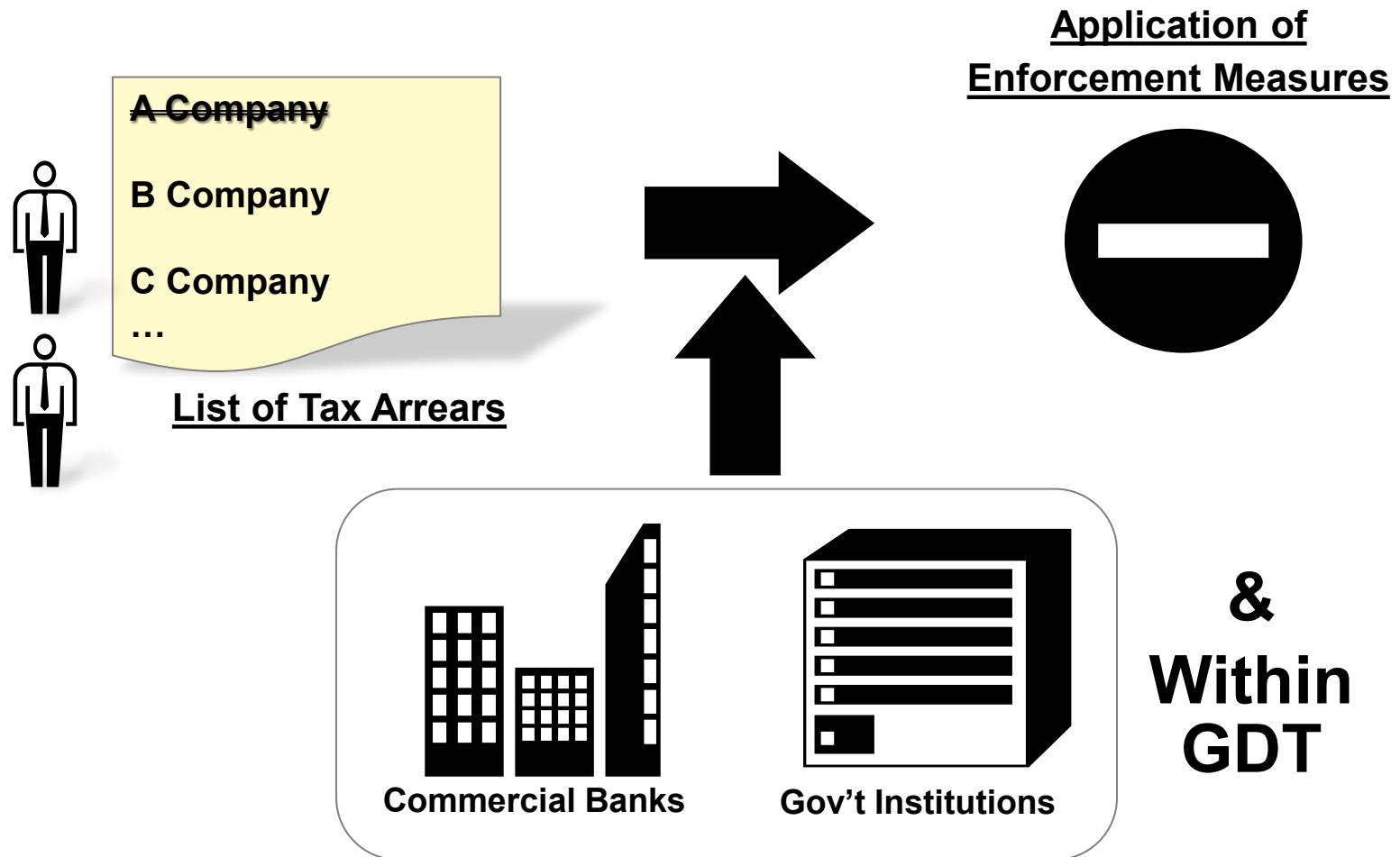
GDT shall establish a process to coordinated with other governmental institutions for better arrear management including an operation of enforcement measures.



# Findings: Procedures

## 4. Tax Arrear Management

- ▶ Increase chances of arrear collection arrears' collectability shall be apprehend.



# Work Flow Analysis Findings Summary

- ▶ Following findings are reported in the Interim Report and annexed Roadmap (draft).

Procedures	Registration	Return Filing and Payment	Tax Audit	Tax Arrears Management
<b>Issues</b>				
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<b>4. Enhance Promotion</b>	Raising taxpayers' awareness.	Raising taxpayers' awareness.	Raising taxpayers' awareness.	Raising taxpayers' awareness.

# Findings: Issues

## 1. Standardize Procedures

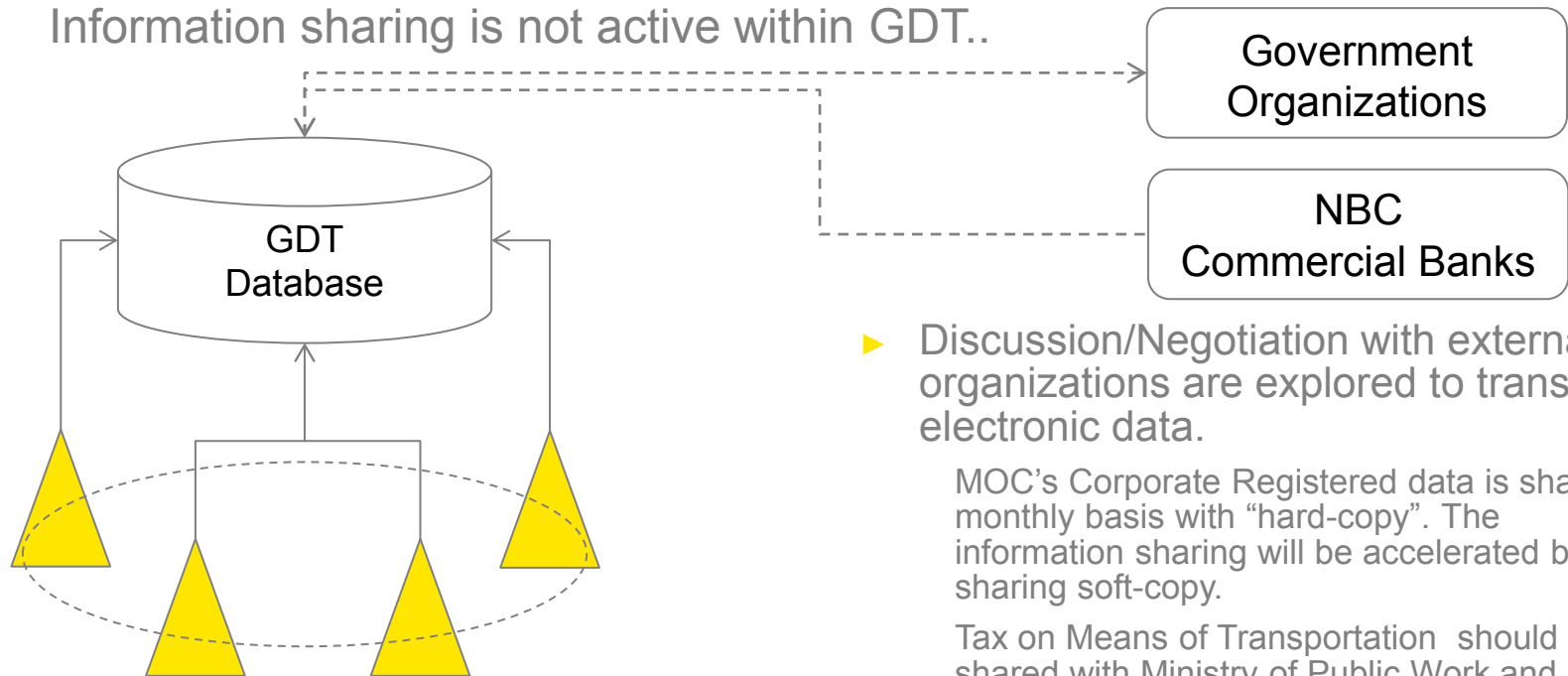
- ▶ Guidelines and Manuals are developed but not formalized.
- ▶ Modification and further edition shall be encouraged to standardize the work procedures of GDT.
  - ▶ Further edition requires to formalize the documents reflecting changes of regulations, procedures and responsibilities.

Name of Document	Issuance date	Author	Status
Value Added Tax Audit Manual	TBC	GDT	Draft
Taxpayer Services Manual	Dec. 2012 Nov. 2004	US Treasury	Draft
VAT Instruction on the Implementation	Oct. 1998	GDT	Draft
Audit Manual	2002	IMF	Draft
Tax Arrears Manual	Varies	US Treasury	Draft

# Findings: Issues

## 2. Information Sharing

- ▶ Communication issues exists at
  1. Absence of information sharing with other organizations.
  2. Limited access to centralized Database
  3. Information sharing is not active within GDT..



- ▶ Discussion/Negotiation with external organizations are explored to transfer electronic data.

MOC's Corporate Registered data is shared monthly basis with "hard-copy". The information sharing will be accelerated by sharing soft-copy.

Tax on Means of Transportation should be shared with Ministry of Public Work and Transportation

Property Tax Data should be shared with Ministry of Land Management, Urban Planning and Construction

- ▶ Data are unilaterally entered into database.
- ▶ Access/sharing information within GDT is limited.

# Findings: Issues

## 3. Shortcomings of Procedures

- Possible changes are proposed to reduce inefficiencies of work procedures.

Processes	Registration	Return Filing	Tax Audit	Arrear Management
<b>Issues</b>	VAT# Issuance	Filed Tax Amount Checking	Audit Results Sharing/Reporting	Notification letter sending
<b>Descriptions</b>	<ol style="list-style-type: none"> <li>1. Approval processes are redundant</li> <li>2. LTD/Branch and TSTAD involves similar registration processes. (inefficient)</li> </ol>	<ol style="list-style-type: none"> <li>1. No system avoids correct amount of return filing.</li> <li>2. VAT Cross Checking requires long time.</li> </ol>	Tax Audit bureaus of LTD/Branches and EAD do not share audit results each other.	Tax Arrear remainder is executed by physical basis and requires to waste time.
<b>Solutions</b>	<ol style="list-style-type: none"> <li>1. Define robust VAT# issuance processes to streamline approval flow.</li> <li>2. Consolidate into single window approval processes.</li> </ol>	<ol style="list-style-type: none"> <li>1. Addition of calculation functions in return filing forms.</li> <li>2. Cross-checking of VAT with an IT solutions.</li> </ol>	Information sharing shall be expedite through network based or data-based information sharing.	Remainder addressed to agreed tax arrear shall be carried out by telephone to save GDT staff's resources.

# Findings: Issues

## 4. Promotion

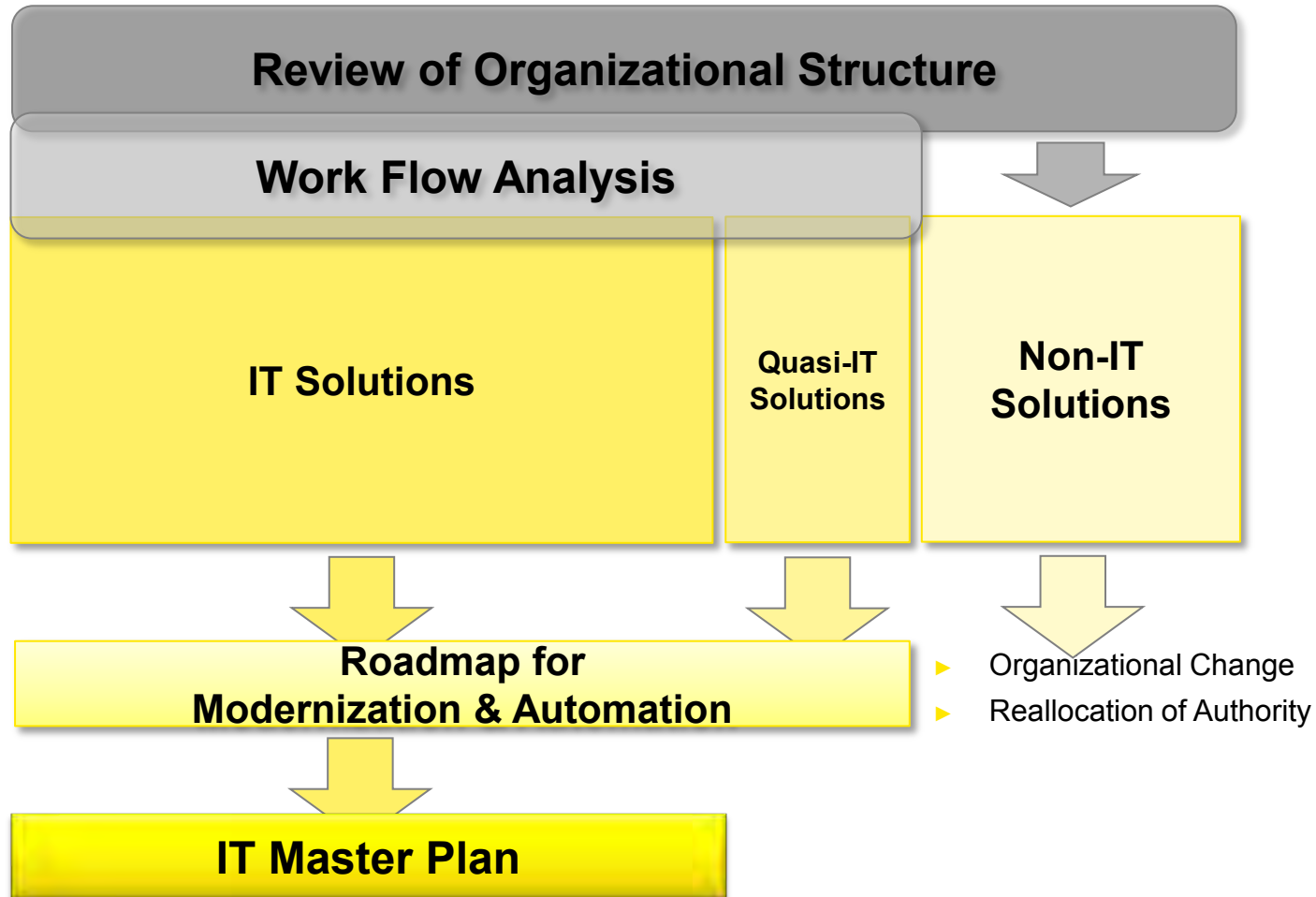
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- ▶ GDT's initiatives to promote taxpayers' conveniences are highly admirable.
  - ▶ "Android" application for calculating Means of Transportation Tax.
  - ▶ Filing Due Date sign board.
- ▶ Taxpayers' IT literacy shall be examined to weigh the usefulness of promotional tools.
- ▶ Blueprint and Annual Work plan of Taxpayer Service shall be developed for raising an awareness of taxpayers.

# Roadmap

## Relation of Roadmap & IT Master plan

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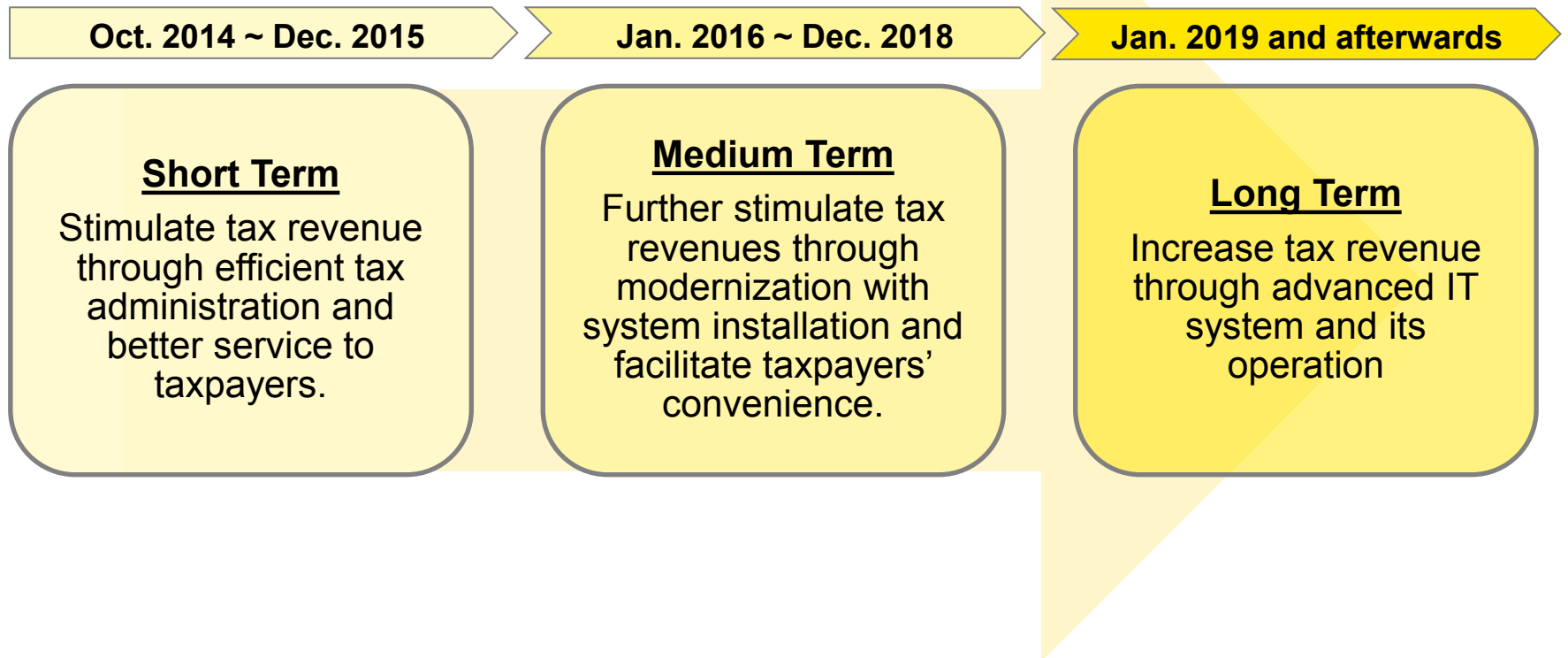


# Roadmap

## Stage of Development

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- ▶ The Roadmap expect following achievements

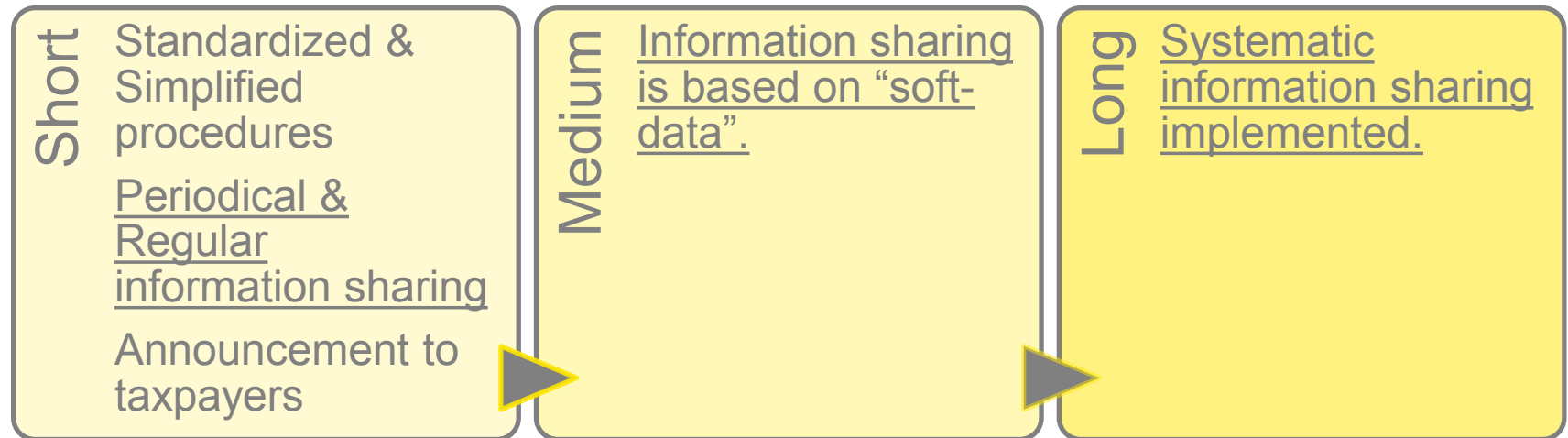




# Roadmap

## 1. Taxpayer Registration

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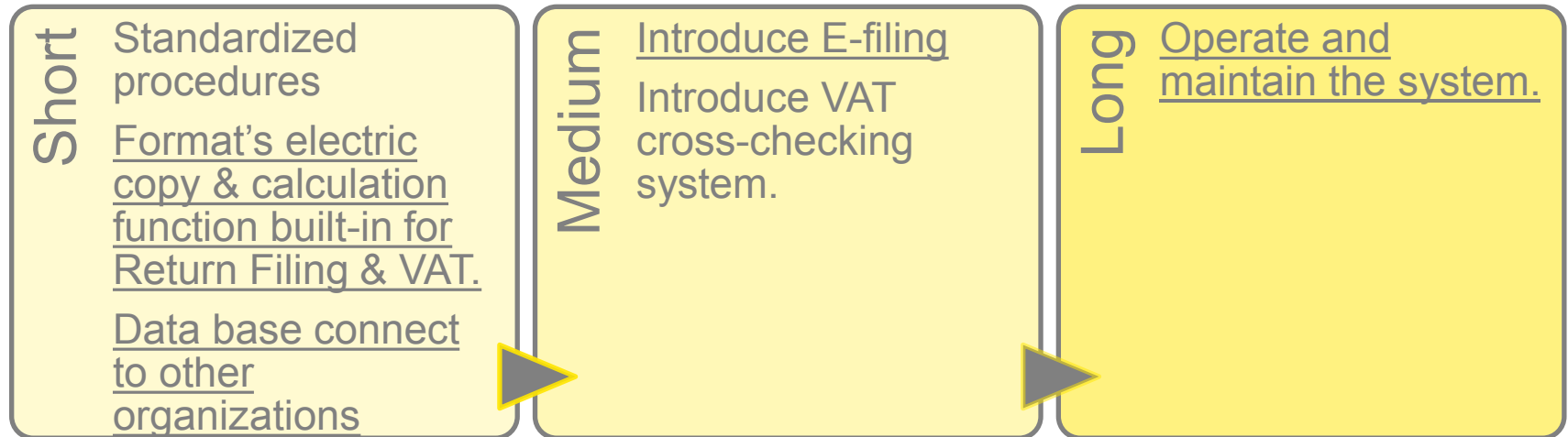


- ▶ Reinforce registered taxpayers' information quality through
  - ▶ Periodical update and information sharing with governmental and private organizations
  - ▶ Standardize procedures
  - ▶ Announcement to taxpayers

# Roadmap

## 2. Return Filing

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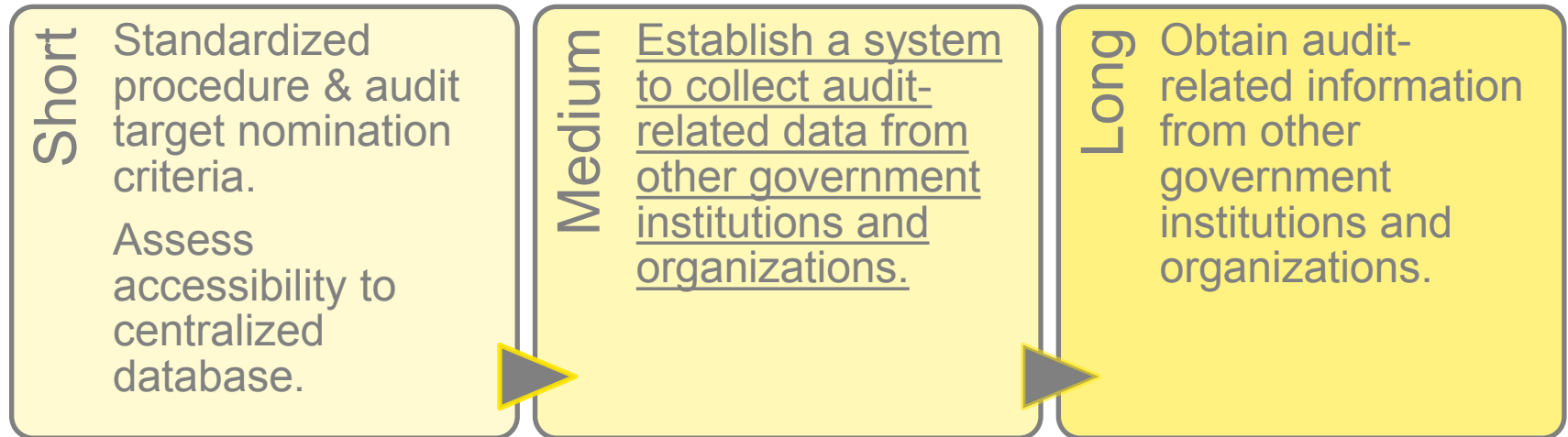


- ▶ Develop a basis of future E-filing & VAT cross-checking through;
  - ▶ Process formulation for system's design specification
  - ▶ Develop softcopy and calculation function built-in to processing documents

# Roadmap

## 3. Tax Audit

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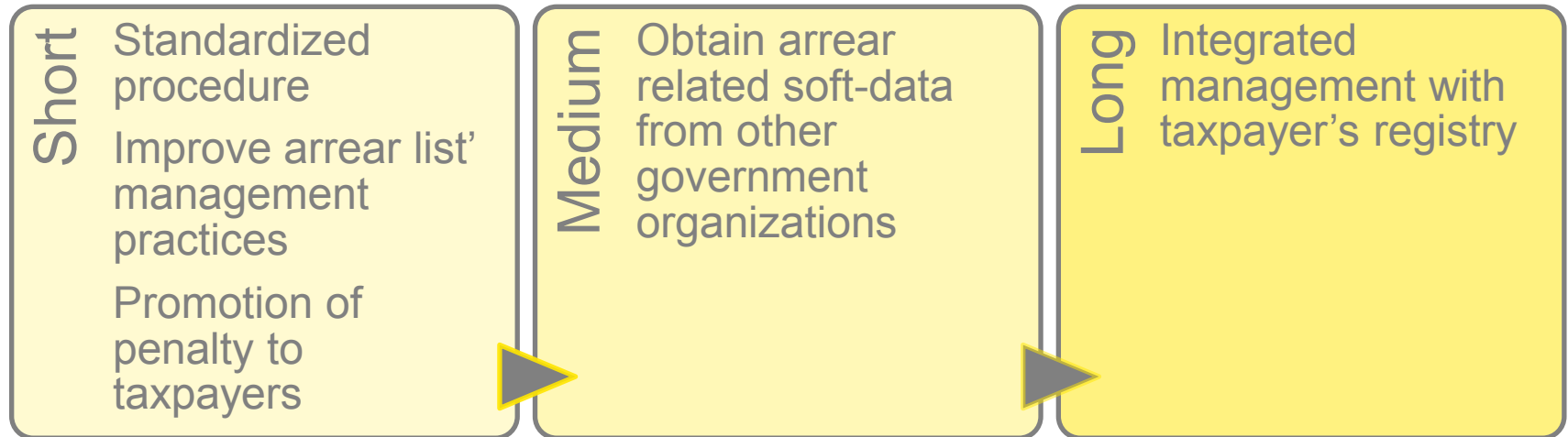


- ▶ Reinforce accountability of audit practice through;
  - ▶ Stipulate clearer audit standard and selection criteria,
  - ▶ Improve data accessibility to shorten preparation period and quality of assessment.

# Roadmap

## 4. Tax Arrears Management

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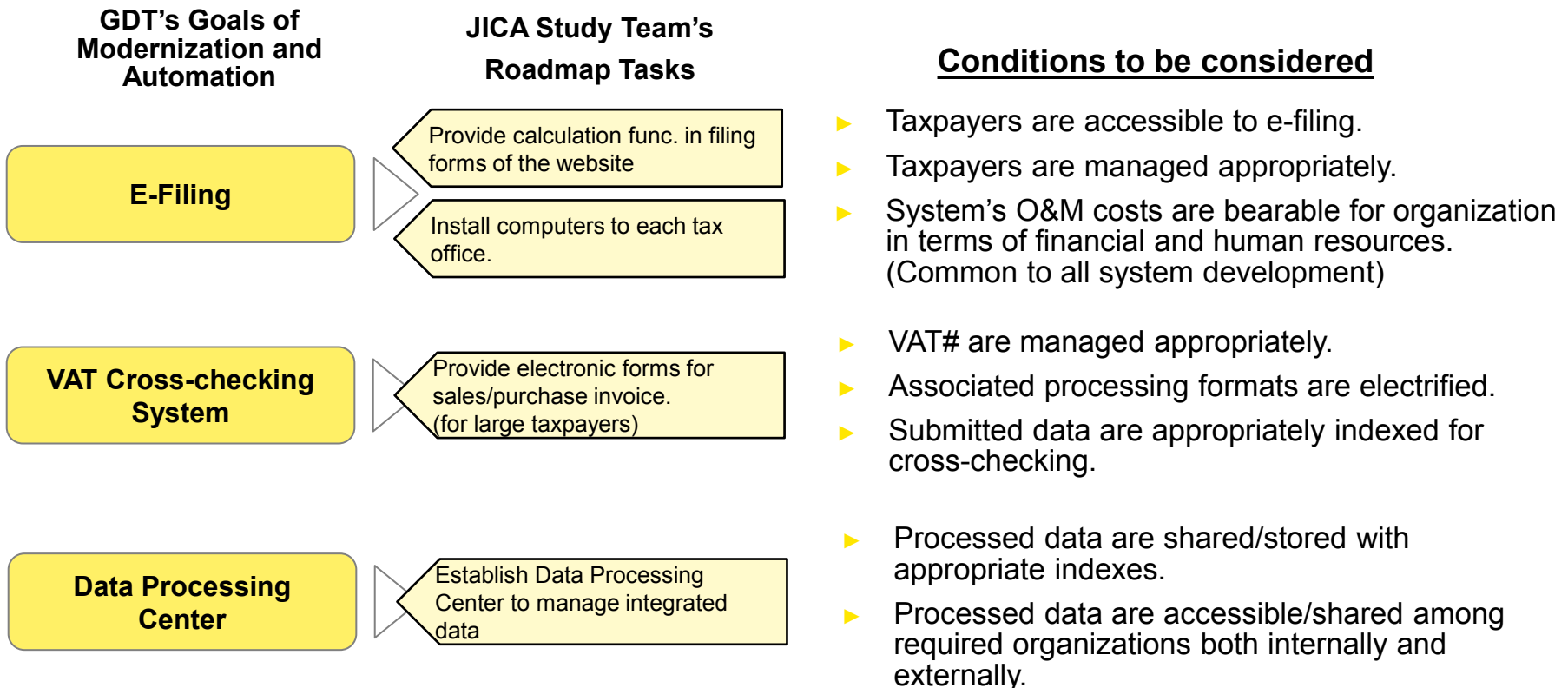


- ▶ Arrear management shall be managed as a part of taxpayers' information in future. It can be realized through immediate actions such as;
  - ▶ Standardize procedures
  - ▶ Arrear list' management improvement
  - ▶ Education and enforcement to taxpayers of its penalty.

# Roadmap

## Directions of prioritized IT Measures

- ▶ JICA Study Team recognizes the Roadmap dedicated to enhance GDT's Modernization and Automation in line with the Revenue mobilization Strategy..
- ▶ Measures requires prerequisites to effectively operating proposed systems.



# Conclusion

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- ▶ The study team confirms organization-wide efforts and mind-set change to increase tax revenue by improving various administration processes.
- ▶ The study team also welcomes the GDT's initiatives to implemented actions consistent to JICA team's suggestions.
- ▶ The study team reminds GDT to consider fully of its future IT investment picture. IT expenditure should be backed by an attentive design process to lead a successful integrated system installation.
- ▶ The study team also reminds the importance of sharing organization-wide issues recognition to lead successful modernization and automation. The BPI requires unified will of change.

# Q & A Session



# Consultation Workshop for Roadmap Development of Modernization and Automation of Tax Administration in Cambodia

Project for Capacity Development of  
General Department of Taxation  
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1 July 2014



Building a better  
working world



# Consultation Workshop for Roadmap Development of Modernization and Automation of Tax Administration in Cambodia



GENERAL DEPARTMENT OF TAXATION  
UNDER THE FRAMEWORK OF PFM REFORM

1 July 2014



MINISTRY OF ECONOMY AND FINANCE

GENERAL DEPARTMENT OF TAXATION

3

# GDT's Efforts of Modernization and Automation (MA)

## GDT - IT Systems





- Overview of General Department of Taxation (GDT)
  - IT Systems
- Database Systems
- Network Infrastructure
- Web Systems
- GDT - IT Challenges
- GDT - Plan
- Conclusions





5

# Overview of General Department of Taxation (GDT) - IT Systems





# Overview of GDT - IT Systems

- IT Transition Plan:
  - ✓ A transition plan written by IMF/WB experts (2004 - 2005).
  - ✓ DIT translated this document from English into Khmer language (2008 - 2009).
  - ✓ Dr. KONG Marry of DIT wrote a 39-pages short/medium term road map in Khmer (approved by H.E Director General in Nov 2013).





# Database Systems



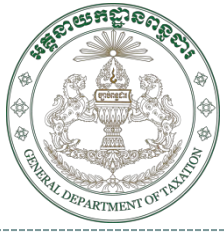


# Current Situation

8

- Technology:
  - ❖ Microsoft Access as front-end (user interface)
  - ❖ Microsoft SQL server as back-end (data store)
- Data Centralization:
  - ❖ Data collected via fiber optic VPN connection at anytime and manually integrated (7 Tax Branches - Khan).
  - ❖ Data collected via e-mail and manually integrated at end of each month(26 Tax Branches - Khan/Province).





# Current Database Applications

- There are 5 main applications, developed and operated at 33 branches, and 5 departments:
  - i. Self Assessment System (SAS)
  - ii. Data Centralized System (GDTAS)
  - iii. Official Assessment System (OAS)
  - iv. Property Tax System (ProTax)
  - v. Tax on Means of Transportation System (TMTS)







- Now, the Data Connection among DLT, 7 branches (Khan) and other 26 branches (2 Khans and 24 Provinces) has not been established yet. The 2 ways of collecting and integrating data:
  1. by LAN and fiber optic VPN (1 DLT, 7 branches - Khan), done by DIT officers.
  2. by e-mail at the end of each month (26 branches - Khan/Province), done by branches and DIT officers.





# Network Infrastructure





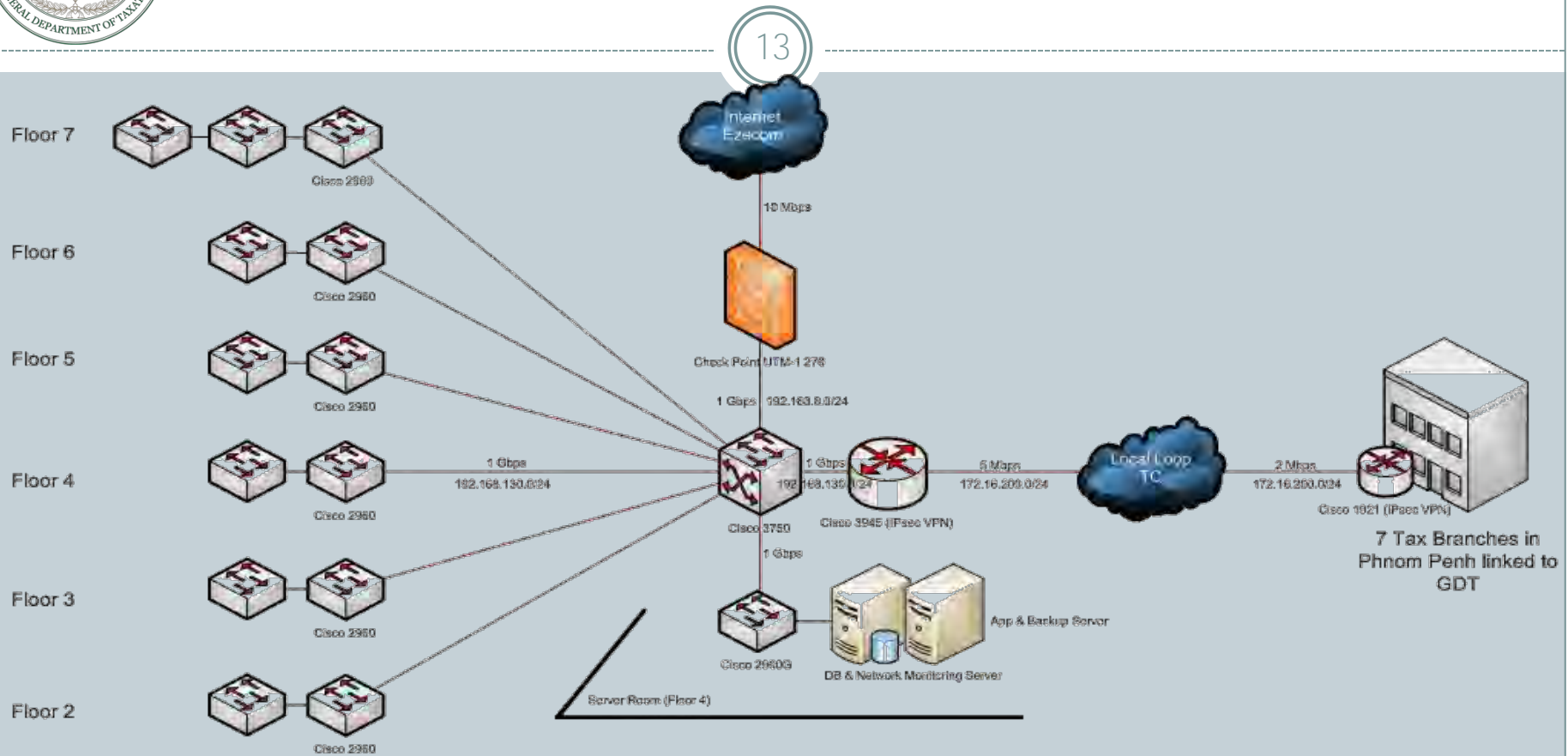
## Current Situation

- Network Infrastructure:
  - ❖ Local Area Network (LAN) setup and fiber optic links from level 2 to level 7 in GDT's building.
  - ❖ LAN in each branch setup and Wide Area Network (WAN) through fiber optic VPN links for data transmission to GDT (7 branches only - stage 1).
- Server Room:
  - ❖ Non-standardized server room (4.5 x 5.8 x 3.3).





### Current Network Infrastructure of GDT



**Note:**

- Fiber Optics
- UTP Cat6





# Web Systems





- **GDT's website has 2 languages - Khmer and English.**
- **In early 2010 the Khmer version was published.**
- **In early 2012 the English version was published.**
- **Server is being hosted by 3<sup>rd</sup> party company in USA.**





- **Website Functions:**
  - ❖ **Improve taxpayer service.**
  - ❖ **Publish new legal and official letters to inform to taxpayer.**
  - ❖ **Notify taxpayer of Tax Return due dates**
  - ❖ **Tax Filing periods.**
  - ❖ **Tax Return form of all tax types (in late 2012).**
  - ❖ **Law, Sub-Decree, Prakas, Circular, and Notification.**





# GDT - IT Challenges







# GDT - IT Challenges

- **Human Resource:**
  - ❖ IT officers have limited knowledge and lack quantity.
  - ❖ Constraints of IT knowledge skills among officials
- **Funding Support:**
  - ❖ Budget approved slower than proposed projects (late 6 months - 1 year...) and still limited.
- **Infrastructure:**
  - ❖ IT Infrastructure not standardized.
  - ❖ Security has never been given priority.





# GDT - IT Challenges (Con't)

19

- **GDT Master Plan:**
  - ❖ The road map has never been a concrete one.
  - ❖ Action or project have been done based on immediate demands, thereby creating problem to system integration.
  - ❖ IT for tax administration is not a total work of DIT. Thus, active collaborative work among departments concerned is still required.





# GDT Plan





- **GDT management has acknowledged the importance of modernization and automation of its tax administration.**
- **Modernization and automation project has also been put on its Action Plan / Working Group / and Revenue Mobilization Strategy (RMS).**
- **However, GDT needs a concrete road map of how its modernization and automation should be processed based on priority, phase, etc.**





## GDT Plan (Con't)

22

- The master plan required thorough studies on the workflow of all departments concerned to fit the new automation process.
- GDT is going to recruit more IT staff in Nov 2014.
- GDT has asked JICA to help improve and promote technical skills of its IT officers.
- GDT has also asked all donors to support the IT infrastructure due to the limited budget.





- While waiting for assistance from donors, GDT plan for short and medium term:
  - ❖ Link WAN (stage 2) to 18 branches.
  - ❖ Develop E-Filing system for DLT.
  - ❖ Build infrastructure of Data Center to be Tier2 level (4.5 x 11.4 x 3.3).
  - ❖ Build Document Center and develop Scanning system to transform documents from hard to soft data.





# Conclusions





# Conclusions

25

- **Current IT infrastructure has been helping GDT but with limited functions and growing demands, more advanced development are needed.**
- **Data should be used more extensively for auditing process such as data mining.**







## Conclusions (Con't)

26

- To have a standardized IT systems, it is important to launch modernization and automation project covering all departments concerned. As a result, a concrete road map must be drawn.
- Funds must be put in either from development partners or from the government.





**Thank You**

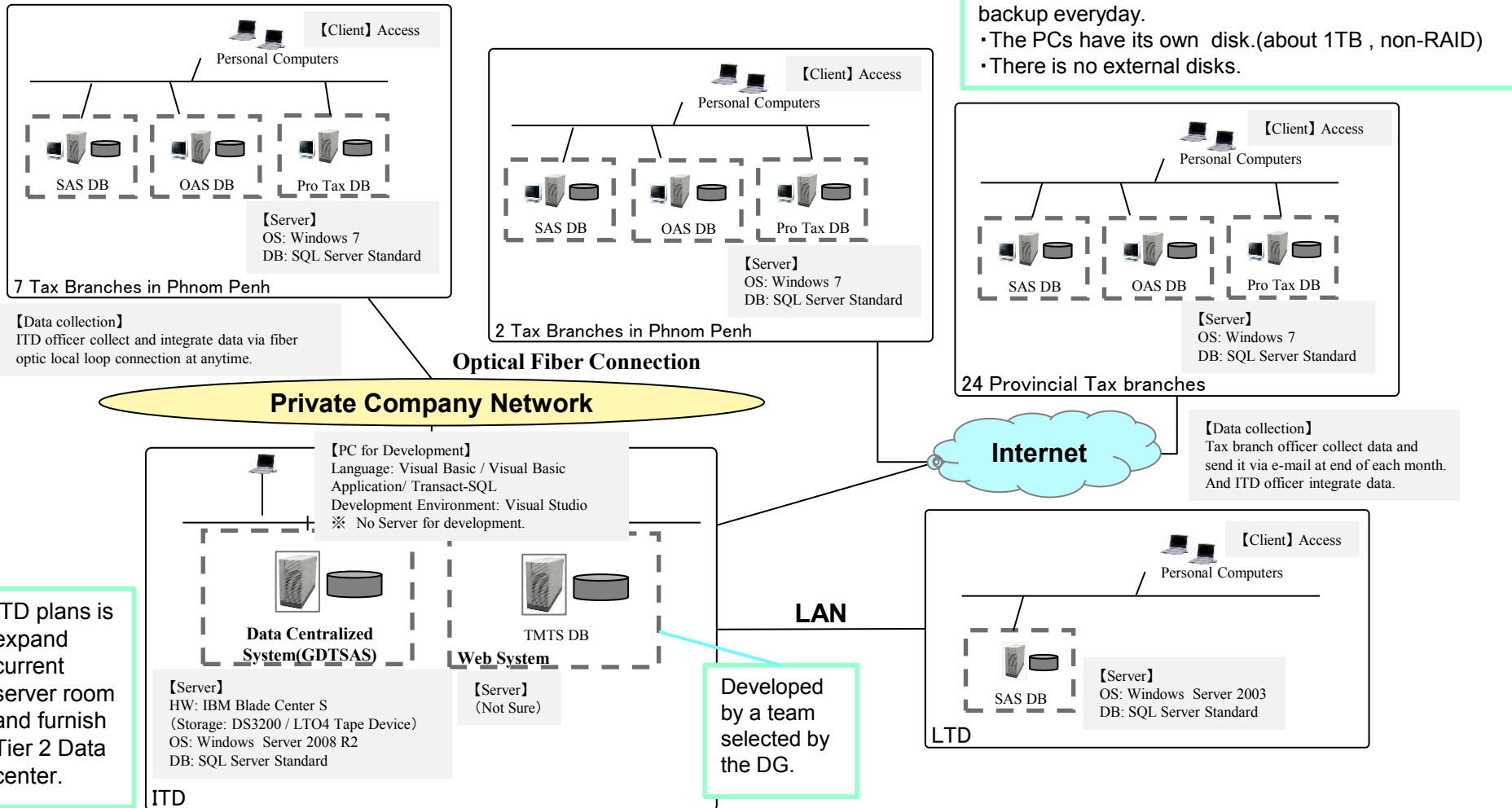


# Directions of IT Master Plan

**JICA Roadmap Study Team**

**Katsunori Sakai (PMP)**

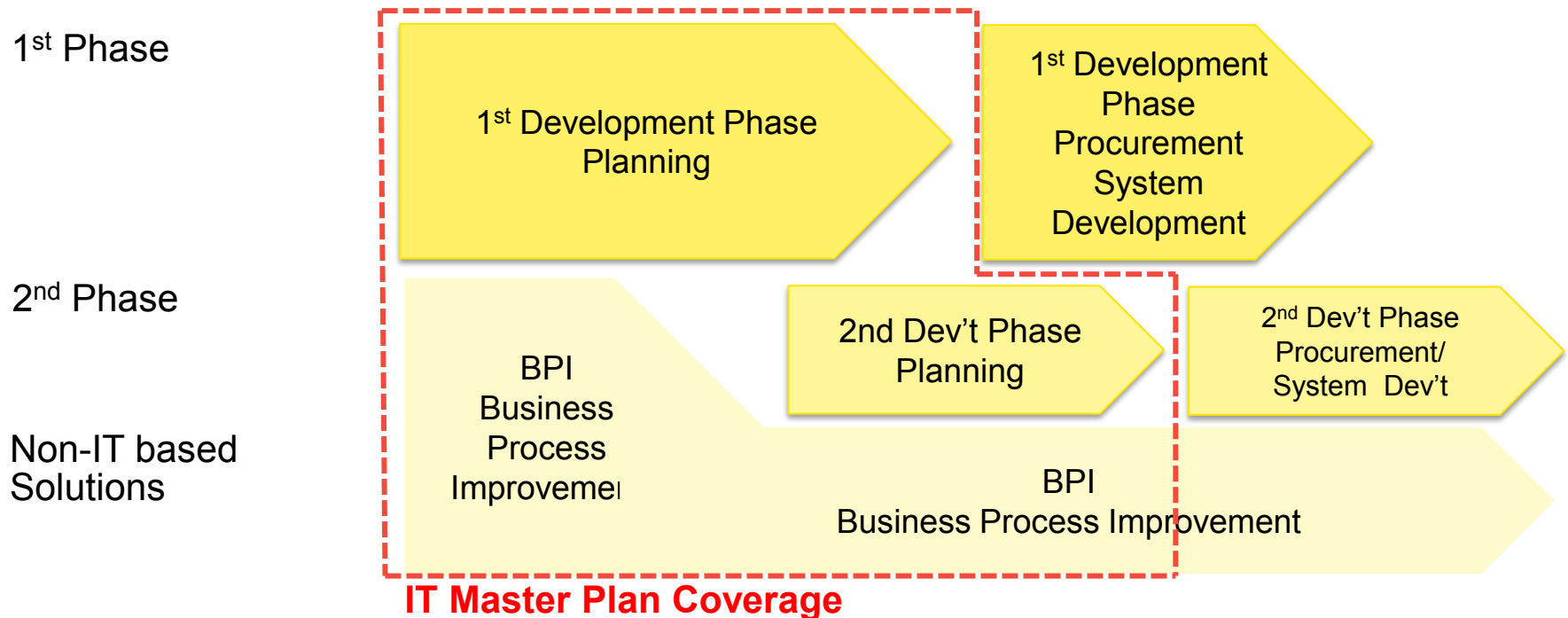
# The Current IT Architecture of the GDT



# IT Master Plan

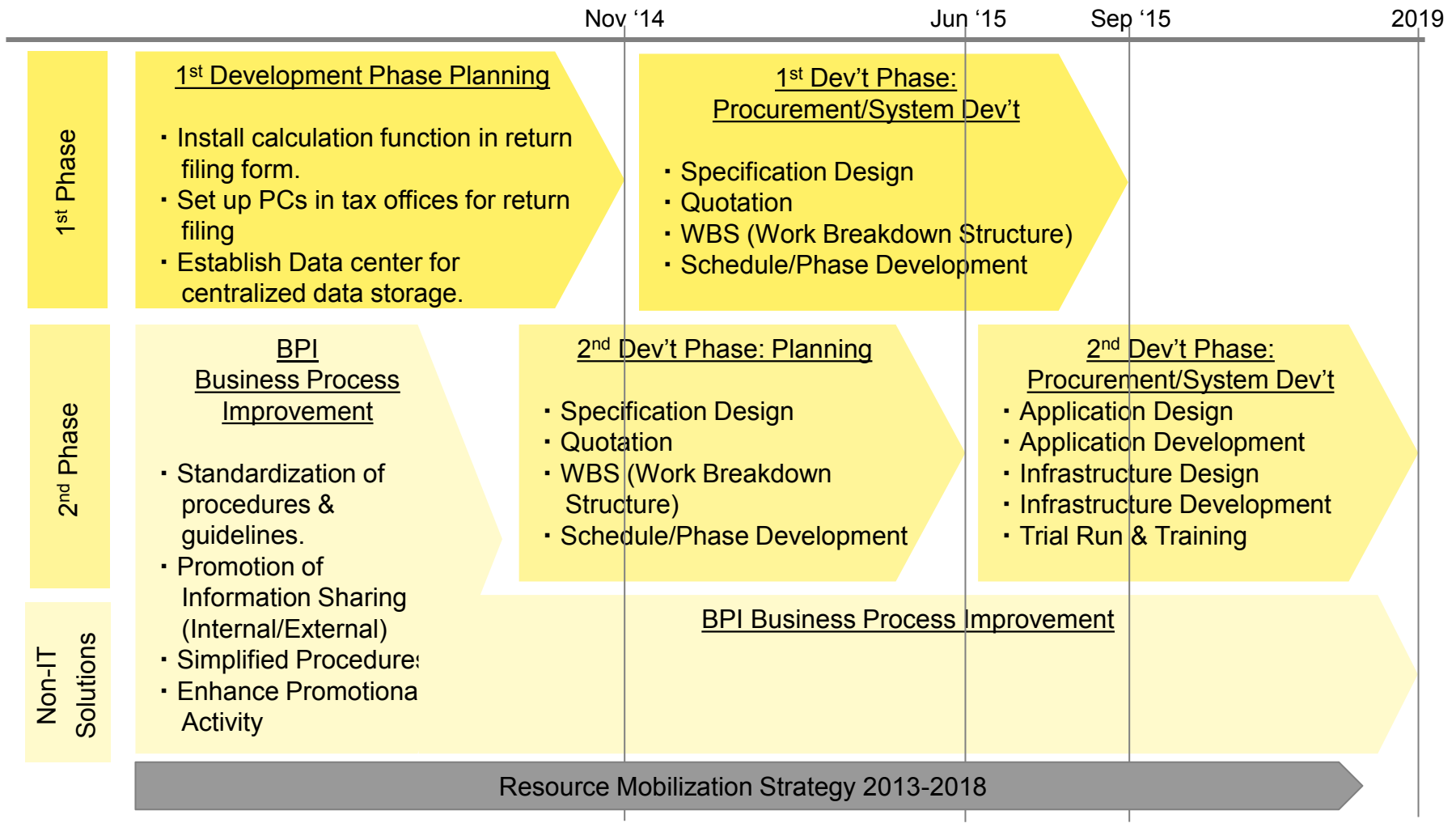
## Schedule for IT Master Plan

- ◆ 1<sup>st</sup> and 2<sup>nd</sup> phases are implementing IT-based solutions.
- ◆ 1<sup>st</sup> phases are “modification and “additional” changes
- ◆ 2<sup>nd</sup> phases involves fundamental changes of database’s structure
- ◆ 2<sup>nd</sup> phases will be implemented after the BPI .



# IT Master Plan

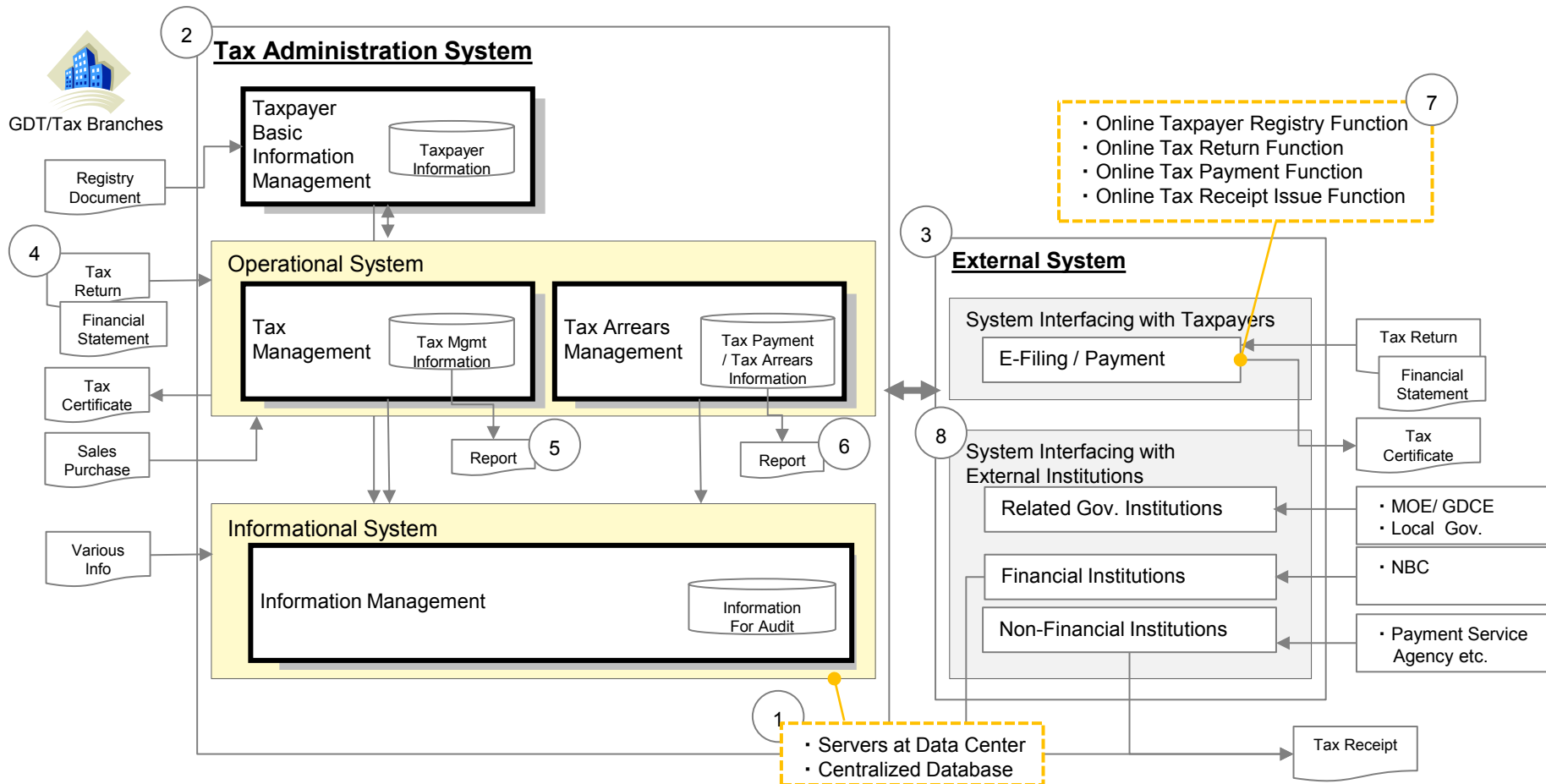
## Major Elements of Schedule for IT Master Plan



# <Reference>

## Tax Administration System (To-Be)

The following diagram describes the ideal Tax Administration System.



# Q & A Session





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**Department of Large Taxpayers (DLT)                      Prakas 931@3~8**

**Article 3:** Department of Large Taxpayer Department is responsible for the management of large taxpayers nationwide that are under the real regime, which is the system that the taxpayers could submit tax return by themselves. Large Taxpayers refers to:

- Qualified Investment Project (QIP)
- Branch of Foreign Company or Multinational Company
- Other Enterprises which have turnover from 1,000 million Riels or more.

**Article 4:** Department of Large Taxpayer has six (6) bureaus as following:

- Taxpayer Service Bureau
- Return Processing Bureau
- Tax Audit Bureau 1
- Tax Audit Bureau 2
- Tax Audit Bureau 3
- Tax Arrears Collection Bureau

Each bureau is led by one Chief of Bureau and some Deputy Chiefs of Bureau as assistants.

**Article 5:** Taxpayer Service Bureau has roles and responsibilities as follow:

- Prepare structure to support prior strategic plan and other objectives regarding to taxpayer service.
- Determine the achieved results based on program and budget provided.
- Register taxpayers and issue register tax certificate for every kind of taxes as mentioned in the law, issue Patent tax, keep taxpayer list and record any changing taxpayer's information into computer system.
- Provide services to taxpayers including consultations, answering queries, and provide all kind of tax return forms and legal documents to taxpayers.
- Practice educational program and training to assist taxpayers to understand the tax obligations.
- Attend or organize the seminar on Information Dissemination regarding to Tax Regulations.
- Prepare group discussion with taxpayers who are from the main business sectors to understand the needs or requests from them.
- Practice Quality Control Program to achieve the result of work quality included the work of taxpayer's survey to understand the quality of services provided to taxpayers.
- Determine opportunity for a better program implementation or for services improvement for taxpayers
- Strengthen data storing into IT system to ensure the usage of taxpayer's information

**Article 6:** Return Processing Bureau has roles and responsibilities as follow:

- Implement the policies and programs of tax return processing
- Receive and examine the correctness of tax return forms of all kinds of taxes to ensure that they have been fully filled in and have correct calculations.
- Organise and maintain the file of tax return forms submitted by taxpayers and check any irregularities of tax return forms in order to support desk audit or to request for a proposal for auditing.
- Carefully check the payment of taxes with the credit declaration, debit declaration and the balance sheet received from the National Bank of Cambodia.
- Input tax collection data into computer system in order to account for the revenue of all taxes as well as prepare a slip for transfer tax amounts to national budget and prepare the reports for the Department of Large Taxpayer and General Department of Taxation.
- Record name list of:
  - 1- VAT refunds requests to transfer to Tax Audit Bureau
  - 2- The late submission of tax return form or submitted tax return form but not pay tax amounts yet in order to include interest rate or to transfer the list of tax arrears to tax arrears sector.
  - 3- Non-submission of tax return form to prepare letter to remind taxpayers for tax return submission and tax payment.

**Article 7:** Tax Audit Bureaus 1 – 3 have roles and responsibilities as follow:

- Prepare structure to support urgent strategic plans and other objectives of national audit
- Determine the achieved results based on program and budget provided.
- Determine the achieved results based on audit program and the work sharing for tax auditors. This audit program is including auditing of every kind of taxes, audit types, business sectors, and business places.
- Join and implement audit program in order to encourage taxpayers to respect LOT.
- Prepare audit plan for desk audit and review documents to find the issues related to those documents.
- Audit taxpayers accurately and timely based on GDT policy.
- Issue a detail notification for taxpayers on the result and the changes from auditing.
- Finalize report on the result of auditing for each taxpayer and transfer audit documents to the group to review the work again. This group has a role to review all work of auditing in according to the audit procedures to ensure the quality and accuracy of tax reassessment based on audit policies and to evaluate the result of auditors' works plus the needs to organize training program for them.

- Transfer the result of tax reassessment to Tax Arrears Collection Bureau and Return Processing Bureau
- Manage information, follow up and control the work of each auditor
- Monthly, trimester, semester, and yearly transfer the report on the achievement of audit program to DLT to report to General Department of Taxation.
- Determine the challenges for a better policy, plan, audit program, and taxpayer selection.
- Determine the need of general training and the challenges in auditing process.

**Article 8:** Tax Arrears Collection Bureau has roles and responsibilities as follow:

- Implement policy and the tax arrears collection program and implement tax arrears enforcement (delinquent tax arrears).
- Prepare name list of taxpayers who have arrears through IT system by verifying with Return Processing Bureau and Tax Audit Bureau
- Make and prepare documents of taxpayers who have tax arrears
- Send letter of tax arrears collection information and letter of tax arrears reminder to taxpayers.
- Prepare action plan and procedure of tax arrears collection in monthly, trimester, semester and yearly.
- Select taxpayers who have tax arrears to implement tax arrears enforcement (delinquent tax arrears) based on risk management.
- Send the final letter to taxpayers who fail to pay tax arrears
- Contact taxpayer through phone to see the situation of taxpayers who have arrears.
- Review documents of taxpayers who has tax arrears for tax arrears enforcement
- Visit and inform taxpayers on the procedure of tax arrears enforcement process
- Record and follow up the improvement of tax arrears enforcement process and keep documents of taxpayers who have arrears.
- Find and receive new financial information from other departments, taxpayers, and third parties to analyse on the taxpayers' ability to pay back the tax arrears.
- Prepare a letter to send to ministries, state institutions, private sectors and others to implement tax arrears enforcement.

**Department of Control (DCTRL)**

**Prakas935@3-5**

**Article 3:** Department of Controlling has three (3) officials:

- Controlling 1 Bureau
- Controlling 2 Bureau
- Cross Checking Bureau

Each office leads by one office chief and some deputy chief as assistant.

**Article 4:** Controlling 1 Bureau has duties to observe all departments in central level and branches in Phnom Penh Municipal.

- Controlling 2 Bureau has duties to observe all branches in provinces and cities.
- Controlling 1 Bureau and Controlling 2 Bureau are duties and obligation to observe the work implementation and evaluate each department tasks of GDT in purpose to assist each department to have high responsibilities and effective work. To achieve its duties Controlling 1 Bureau and Controlling 2 Bureau have the right to observe all activities, check record keeping, office equipment and all officials of the GDT.

**Article 5:** Duties and Obligation of Controlling 1 Bureau and Controlling 2 Bureau are:

- Observe the accurate work flow and legal documents of MEF and GDT
- Observe any other resources are provided to officials included human resources, transportation, equipment and finances,
- Observe the accurate information which is send to GDT or departments
- Observe the accurate procedure and format of tax assessments, tax collection, tax arrears collection and tax amounts, tax amounts collected and tax arrears

In case of found out of ordinary, the Controlling Bureaus must report to Director General for comment, purpose to increase tax revenue. Controlling Bureaus must continuing follow up the case to be sure that the revision is effective done.

**Article 6:** Cross Checking Bureau has duties and obligation the following:

- Prepare circulars, legal documents, and the procedure of enquiry and Information Collection
- Research and Collect information of taxpayers from Ministries, Institutions, Enterprises and the third parties to support Auditing tasks.
- Collect information of Enterprises which registered at Ministries and any other Institutions than compare with the list of enterprises are registered in GDT.
- Conduct census and make business statistics in Phnom Penh and Province-Cities
- Double check and make business turnover assessment according to the current business activities
- Visit business place to see taxpayer's obligation such as (1) Tax Registration, (2) Submission tax return, (3) Invoice obligation, (4) Record Bookkeeping and (5) Safe document. In case non-respect to the above mentioned obligation, Enquiry and Information Collection Office must report to management for consideration.
- Joint auditing process as instructed by Director General by using data and all information were

collected.

**Department of Enterprise Audit (DEA)** **Prakas 165@1**

**Article 1:** DEA has a duty to do the comprehensive audit on all kinds of taxation and real regime (self-assessment regime) taxpayers in Cambodia. DEA is responsible for:

- A. Prepare structure to support the programs, strategies, priorities and goals of national audit.
- B. Collect taxpayers' data and information from central department, primary organization and related institutions to determine the risk in audit program establishment.
- C. Prepare audit plan and audit program, and categorize auditors to practice audit program by determine a prior goal on high-at-risk taxpayers.
- D. Determine the audit result, provide information with written documents on tax reassessment for taxpayers and inform to related primary organizations.
- E. Prepare achievement report for audit program monthly, trimesterly, semesterly, and annually.
- F. Determine problems to improve the audit policy, audit program and audit system.
- G. Recheck every audit program, audit work, audit result to guarantee and verify the reassessment regarding to audit policy and auditors' work evaluation.
- H. Establish policies, plans, strategies, and audit legal procedures to organize circular and provision on Audit on Self-assessment Regime Taxpayers over the country.
- I. Establish policies and legal procedures related to international audit, tax evasion, tax escape on transfer pricing and accounting recording though electronic system.
- J. Prepare training program and auditor training.

**Department of Information Technology (DIT)** **Prakas933@3**

**Article 3:** Department of information Technology Department has threes (3) offices including:

- Analysis and Develop Programs Bureau
- Network Management and Maintenance Bureau
- Web Development Bureau

**Department of Law, Litigation and Statistics (DLS)** **Prakas929@3~7**

**Article 3:** Department of Law, Litigation and Statistic has fours (4) bureaus including:

- Law Bureau
- International Taxation Bureau
- Litigation Bureau
- Statistic and Registration Bureau

Each bureau is led by one Chief of Bureau and some Deputy Chiefs of Bureau as assistants.

**Article 4:** Law Bureau has roles and responsibilities as follow:

- Prepare drafts of laws and regulations related to the field of taxation
- Prepare and propose additional suggestion that is lacking in current laws, Sub-decrees, Prakas and Circulars regarding to taxation.
- Respond to the issues related to tax policies and tax regulations.
- Compile laws and tax documents in both Khmer and foreign languages.

**Article 5:** International Taxation Bureau has roles and responsibilities as follow:

- Prepare and attend the discussion meeting on DTA with other countries.
- Prepare tax cooperation with international organizations and countries.

**Article 6:** Litigation Bureau has roles and responsibilities as follow:

- Prepare tax policies, strategies, programs and procedures to resolve complaints
- Prepare guideline, legal documents format and other information letter on procedure of taxpayer complain.
- Prepare annual plans on complaints resolving.
- Follow up on the implementation of polices practices and the results from complaint resolution program.
- Assist to identify the lacking points and weaknesses in LOT.
- Manage the complaints which happen between taxpayers and GDT.
- Prepare the decisions of H.E. Director General of GDT or any decision submitted to the relevant ministers.
- Ensure the relationship with the courts.
- Compile statistics and information from the complaint resolution in order to determine the results from the implementation of program.
- Prepare informational reports on management work.
- Determine the trends of complaints from taxpayers and the results of opinion surveys.
- Collect all complaint statistics related to the tax basis assessment.
- Organize programs and trainings for staffs who work in Litigation Bureau.

**Article 7:** Statistic and Registration Bureau has roles and responsibilities as follow:

- Prepare tax policies, tax strategies and estimate tax revenue for short-term, medium-term, and long-term.
- Prepare tax policies, strategies and procedures for accounting for tax revenue
- Prepare tax policies, strategies and procedures or other guidelines related to tax return processing.

- Follow up the taxpayers' statistics and compile information on tax accounting and tax return processing for taxpayers in self-assessment system and official-assessment system.
- Prepare an annual tax revenue plan according to the set period.
- Follow up the achievement results and compare to revenue plan in every month, trimester, semester and annual.
- Prepare informational reports on the management.
- Prepare and determine the actual need for computer system.
- Implement with the operational level on the system of accounting, statistics and planning.
- On behalf of all seven (7) tax branches in Phnom Penh to attend the meeting or joint the discussion meeting with Phnom Penh Authority to find a solution related to the provision of taxation.
- Manage Tax Collection for all kinds of transfer tax and unused land tax in Phnom Penh municipal.
- Prepare training programs on accounting, statistic, planning, and actual implementation work of transfer tax and unused land tax for tax officials.

**Department of Personnel and Administration-Finance (DPAF)**

**Prakas934@3~7**

**Article 3:** Department of Personnel and Administration-Finance has fours (4) offices including:

- Personnel Bureau
- Administration and Finance Bureau
- Protocol Bureau
- National Tax School (Equivalence position to Bureau in Central Level of GDT)

Each office leads by one Chief of Bureau and some Deputy Chiefs of Bureau as assistants.

**Article 4:** Personnel Bureau has duties and responsibilities as follow:

- Prepare and implement policies and procedures in order to maintain all the documents of tax officers, follow up and check on their work, provide positive feedback, apply punishments and protect tax officers.
- Prepare salaries, benefits, family hardship grants, social insurance policies, leave policies and the annual increases of salary grades; Manage statistics and salary advances for every month, trimester, semester, and year for tax staffs.
- Prepare requests of appointments, replacements, removal from government ranks, resignations, and retirements for the senior management of the General Department to submit to the Ministry of Economy and Finance to check and decide.

**Article 5:** Administration and Finance Bureau has duties and responsibilities as follow:



- Daily administrative assistance for the Director General and all Deputy Directors General.
- Prepare policies, procedures and guidance as necessary in the areas of finance and administration.
- Create a system to distribute and deliver all documents from inside and outside of General Department of Taxation.
- Organise and manage library, maintain, protect and repair assets of the General Department of Taxation properly.
- Request and provide funds/fees for supplying all necessary travel expenses and equipment to fulfil the work for all tax departments and provincial and city branches.
- Publish and manage all documents and records related to the work of tax experts and administrators.
- Supervise the use of funds and equipment receiving from the Ministry of Economy and Finance and other sources to ensure the efficiency and effectiveness of funds usage.
- Record and maintain accounting and supporting legal documents that are related to revenue and expenditure properly, adequately and in a timely manner.
- Manage movable and immovable assets and equipment stocking; and manage the use, organisation and repairing of equipment and supplies of the General Department of Taxation.

**Article 6:** Protocol Bureau has duties and responsibilities as follow:

- Prepare protocol work and cooperate to organize national ceremony, international ceremony (public holiday) and others arrangements for GDT
- Organize national, international visitors and prepare party with other delegation
- Prepare signature ceremony on documents for GDT
- Prepare meeting venue and seminar arrangement for GDT
- Maintain and design meeting room and prepare bureau for management of GDT

**Article 7:** National Tax School has duties and responsible as following:

- Prepare policy and procedure of training program for tax officials
- Prepare plan and training monthly, trimester, semester and annually in according to the history of last training programs as needed for central level of GDT and operation level; and at the same time certificate for participants is also required to issue.
- Implement training programs and frequently monitor the work of tax officials in according to the real actual work.
- Prepare wider programs of training for officials and management of GDT with different skills on economic, finance, law of taxation, IT, and foreign language.
- Prepare and revise training materials, translations, and equipment in cooperation with study

research sector.

- Study and research information, compile, print, and keep documents related to LOT in according to computer data system.
- Prepare policies, procedures and other letters of information as needed in administration and finance sector.
- Manage, maintain, protect, repair all properties (movable and immovable) to ensure the effectiveness of administration security, and social works of NTS.
- Keep personal data of officials, professors, lecturers, and librarians
- Propose project to request and share budget; record and journalize accounting transactions of revenue and expenditure accurately and on time.

**Department of Taxpayer Service and Tax Arrears (DTSTA)                      Prakas950@3-5**

**Article 3:** Department of Taxpayer Service and Tax Arrear has two sub-bureaus:

- Taxpayer Service and Registration Bureau
- Tax Arrear Bureau

Each Bureau is directed by a Chief and a number of Deputy Chiefs as assistant as necessary.

**Article 4:** Taxpayer Service and Registration Bureau has roles and responsibilities as followed:

1. Policy and Legal Protection Division

- Design policies on taxpayer registrations, registration certification and business rate issuance for executive decision
- Design policies and programs to support the service operation for taxpayers
- Develop policies and legal procedure related to communication via forms and languages in providing tax services to tax payers
- Develop taxpayer services strategies to ensure taxpayers awareness of tax obligations and compliance to the provision of the tax laws
- Conduct research including surveys on issues related to the provision of services to taxpayers to determine information required and to select good services for taxpayers in each category
- Design and keep a guidebook on the internal legal procedure for the provision of services to taxpayers
- Organize public education and dissemination workshops and training on each type of taxes including tax return filing, tax payment and form filling
- Design and disseminate information guidelines such as leaflets and manuals for taxpayers
- Review and update information publications to ensure that the information is new and consistent
- Create correspondence template in writing, by phone and by fax to taxpayers' questions to

ensure consistency

- Compile and make a list of frequently asked questions in order to enable Taxpayer Service Officials maintain consistency and quality countrywide in replying to taxpayers' questions
- Organize programs and train Taxpayer Service Officers

## 2. Operation Divisions

- Monitor taxpayer registration, registration certification and business rate issuance for executive division
- Design an annual taxpayer service scheme
- Implement policies and programs contained in the annual taxpayer service scheme
- Monitor the policy implementation and achievement of the taxpayer Service Program
- Determine good practices of new taxpayer service and ensure that such practices are duplicated in other taxpayer service divisions
- Establish partnership with taxpayer groups and instructions concerned

## 3. Statistics and Information System Division

- Collect information related to the operation in the Operating Division to determining program in implementation
- Prepare a statistic information report for management purpose to facilitate resource allocation and to evaluate the effectiveness of the programs
- Develop accuracy in computer system which relates to taxpayer service activities
- Demonstrate tendency of taxpayer requirements through the completion of survey and statistics

### **Article 5:**

#### 1. Policy and Legal Procedure Division

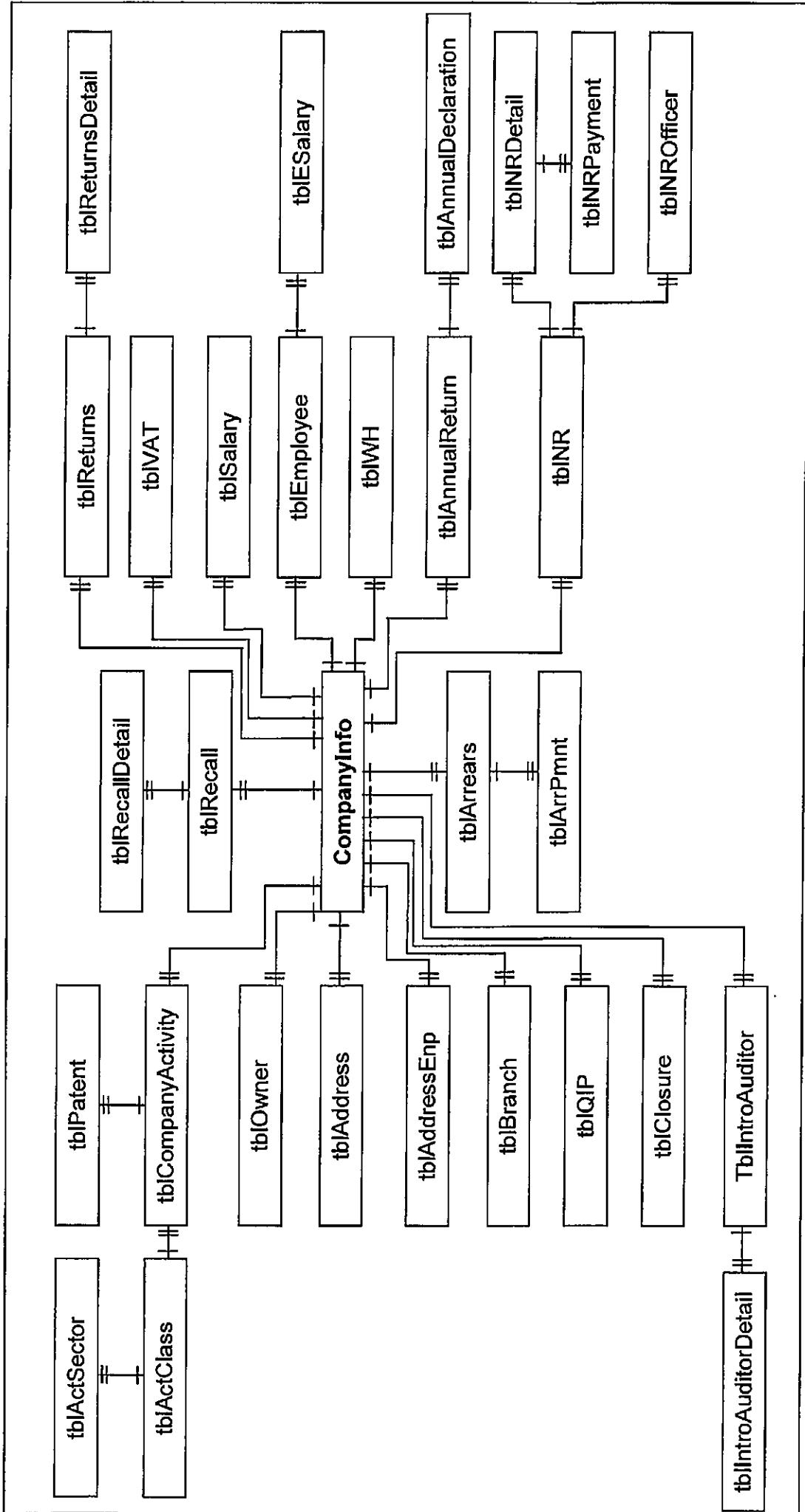
- Research on the taxpayers' compliance to the tax arrears collection and collection issues
- Research on the implementation of tax arrears collection
- Develop policies and legal procedures related to tax arrears collection and actions for collection for those taxpayers who are not complied with the law
- Promote the effectiveness of tax collection strategies
- Design procedures, guideline, and templates on tax arrears collection
- Organize programs and trainings on tax arrears collection

#### 2. Operation Division

- Prepare an annual tax collection plan
- Determine and select the prioritized tax due taxpayers based on risks associated

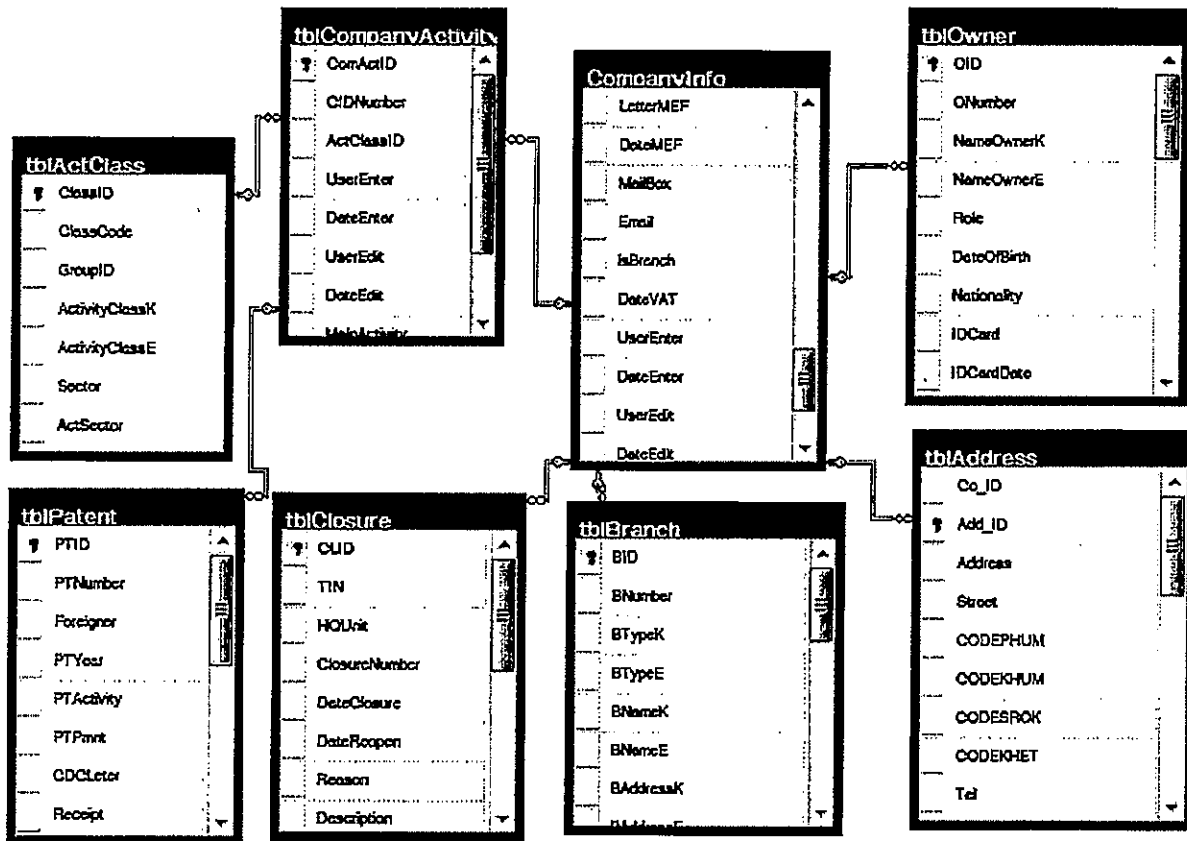
- Put into implementation policies and programs on tax arrears collection
- Monitor the policy implementation and achievement of the tax arrears collection programs

# SAS Application Diagram



# SAS Database Schema

## - Company Registration Schema



## - Company Registration Data Dictionary

Table	Column	Datatype	Null able	In Primary Key	Is Foreign Key	Description
CompanyInfo	ID	Int	N	Y	N	
CompanyInfo	Unit	NVarChar (50)	Y	N	N	Taxpayer Ownership by Unit - LTU, MTU and later regionals
CompanyInfo	NameK	NVarChar (255)	N	N	N	Name of Enterprise in Khmer
CompanyInfo	NameE	NVarChar (250)	N	N	N	Name of Enterprise in English
CompanyInfo	Location	SmallInt	Y	N	N	
CompanyInfo	VATTIN	Int	N	N	N	VAT TIN
CompanyInfo	OVATTIN	Int	Y	N	N	
CompanyInfo	Select	SmallInt	N	N	N	State Owned Enterprise
CompanyInfo	Address	NVarChar (150)	Y	N	N	Business Address
CompanyInfo	Street	NVarChar (50)	Y	N	N	Street
CompanyInfo	Sangkat	NVarChar (50)	Y	N	N	Sangkat/Khum
CompanyInfo	Khann	NVarChar (50)	Y	N	N	Khann/Srok
CompanyInfo	Province	NVarChar (50)	Y	N	N	Municipality/Province
CompanyInfo	Tel	NVarChar (50)	Y	N	N	Telephone
CompanyInfo	Fax	NVarChar (50)	Y	N	N	Fax
CompanyInfo	Activity	NVarChar (150)	Y	N	N	Business Activity
CompanyInfo	Status	SmallInt	Y	N	N	Business Activity Code
CompanyInfo	StatusCode	Int	Y	N	N	Business Sector
CompanyInfo	CompanyForms	Int	Y	N	N	Company Type

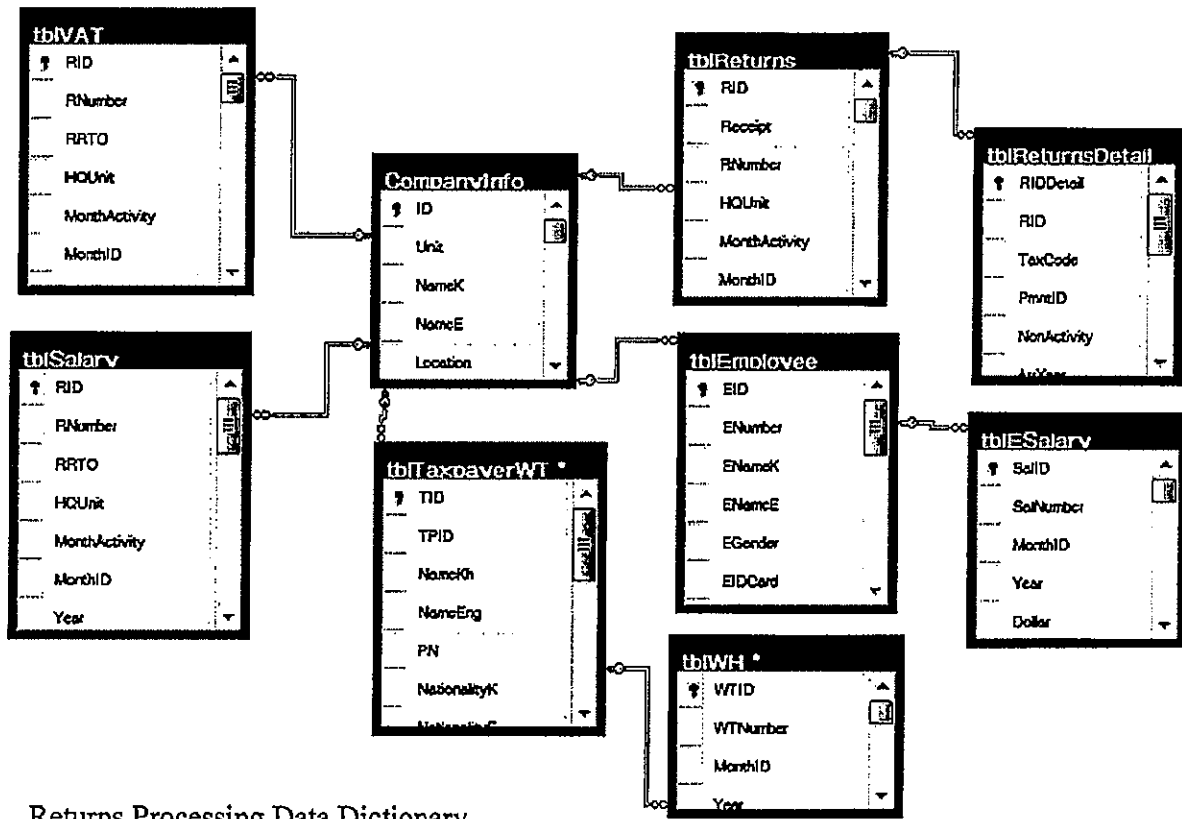
CompanyInfo	Owner	VarChar (50)	Y	N	N	Owner of the Company
CompanyInfo	BStatus	SmallInt	Y	N	N	
CompanyInfo	ActivityStatus	Int	Y	N	N	"Yes" means the box is ticked the taxpayer is inactive.
CompanyInfo	DateMOC	DateTime	Y	N	N	Date MOC registration
CompanyInfo	MOCNum	NVarChar (18)	Y	N	N	Number MOC registration
CompanyInfo	DateTD	DateTime	N	N	N	Date TD registration
CompanyInfo	DateTDSign	DateTime	Y	N	N	signed date of Tax Department
CompanyInfo	CompanyStatus	Int	Y	N	N	
CompanyInfo	Remark	NVarChar (300)	Y	N	N	
CompanyInfo	Deregister	SmallInt	Y	N	N	
CompanyInfo	Phum	NVarChar (50)	Y	N	N	
CompanyInfo	LetterCDC	NVarChar (50)	Y	N	N	
CompanyInfo	DateCDC	DateTime	Y	N	N	
CompanyInfo	LetterMEF	NVarChar (50)	Y	N	N	
CompanyInfo	DateMEF	DateTime	Y	N	N	
CompanyInfo	MailBox	NVarChar (20)	Y	N	N	
CompanyInfo	Email	NVarChar (50)	Y	N	N	
CompanyInfo	isBranch	SmallInt	Y	N	N	
CompanyInfo	DateVAT	DateTime	Y	N	N	
CompanyInfo	UserEnter	NVarChar (20)	Y	N	N	
CompanyInfo	DateEnter	DateTime	Y	N	N	
CompanyInfo	UserEdit	NVarChar (20)	Y	N	N	
CompanyInfo	DateEdit	DateTime	Y	N	N	
CompanyInfo	DateVATSign	DateTime	Y	N	N	
CompanyInfo	UnitCode	Int	Y	N	N	
tblActClass	ClassID	Int	N	Y	N	
tblActClass	ClassCode	NVarChar (5)	Y	N	N	
tblActClass	GroupID	Int	Y	N	Y	
tblActClass	ActivityClassK	NVarChar (255)	Y	N	N	
tblActClass	ActivityClassE	NVarChar (255)	Y	N	N	
tblActClass	Sector	Int	Y	N	N	
tblActClass	ActSector	Int	Y	N	N	
tblAddress	Co_ID	Int	N	N	Y	
tblAddress	Add_ID	Int	N	Y	N	Address Id
tblAddress	Address	NVarChar (100)	Y	N	N	
tblAddress	Street	NVarChar (50)	Y	N	N	
tblAddress	CODEPHUM	NVarChar (50)	Y	N	N	Code of Phum
tblAddress	CODEKHUM	NVarChar (50)	Y	N	N	Code of Khum
tblAddress	CODESROK	NVarChar (50)	Y	N	N	Code of Srok
tblAddress	CODEKHET	NVarChar (50)	Y	N	N	Code of Khet
tblAddress	Tel	NVarChar (50)	Y	N	N	
tblAddress	Fax	NVarChar (15)	Y	N	N	
tblAddress	Email	NVarChar (50)	Y	N	N	
tblAddress	MailBox	NVarChar (50)	Y	N	N	
tblAddress	Remark	NVarChar (100)	Y	N	N	
tblAddress	UserEnter	NVarChar (100)	Y	N	N	
tblAddress	DateEnter	DateTime	Y	N	N	
tblAddress	UserEdit	NVarChar (100)	Y	N	N	
tblAddress	DateEdit	DateTime	Y	N	N	
tblAddress	Dates	DateTime	Y	N	N	
tblAddress	Rental	SmallInt	Y	N	N	
tblAddress	RentalPrice	NVarChar (10)	Y	N	N	
tblAddress	Changed	SmallInt	Y	N	N	
tblAddress	ChangedDate	SmallDateTime	Y	N	N	
tblAddress	RentPeriod	NVarChar (100)	Y	N	N	
tblAddress	RentSDate	SmallDateTime	Y	N	N	

tblAddress	RentEDate	SmallDateTime	Y	N	N
tblAddressEnp	EnpID	Int	N	Y	N
tblAddressEnp	Com_ID	Int	Y	N	Y
tblAddressEnp	EnpAddress	NVarChar (100)	Y	N	N
tblAddressEnp	EnpStreet	NVarChar (80)	Y	N	N
tblAddressEnp	EnpCODEPHUM	NVarChar (50)	Y	N	N
tblAddressEnp	EnpCODEKHUM	NVarChar (50)	Y	N	N
tblAddressEnp	EnpCODESROK	NVarChar (50)	Y	N	N
tblAddressEnp	EnpCODEKHET	NVarChar (50)	Y	N	N
tblAddressEnp	EnpTel	NVarChar (50)	Y	N	N
tblAddressEnp	EnpFax	NVarChar (15)	Y	N	N
tblAddressEnp	EnpEmail	NVarChar (30)	Y	N	N
tblAddressEnp	EnpRemark	NVarChar (100)	Y	N	N
tblAddressEnp	Dates	DateTime	Y	N	N
tblAddressEnp	UserEnter	NVarChar (10)	Y	N	N
tblAddressEnp	DateEnter	DateTime	Y	N	N
tblAddressEnp	UserEdit	NVarChar (10)	Y	N	N
tblAddressEnp	DateEdit	DateTime	Y	N	N
tblAddressEnp	Changed	SmallInt	Y	N	N
tblAddressEnp	Rental	SmallInt	Y	N	N
tblAddressEnp	RentalPrice	NVarChar (10)	Y	N	N
tblAddressEnp	ChangedDate	SmallDateTime	Y	N	N
tblAddressEnp	RentPeriod	NVarChar (100)	Y	N	N
tblAddressEnp	RentSDate	SmallDateTime	Y	N	N
tblAddressEnp	RentEDate	SmallDateTime	Y	N	N
tblBranch	BID	Int	N	Y	N
tblBranch	BNumber	Int	Y	N	Y
tblBranch	BTypeK	NVarChar (100)	Y	N	N
tblBranch	BTypeE	NVarChar (80)	Y	N	N
tblBranch	BNameK	NVarChar (100)	Y	N	N
tblBranch	BNameE	NVarChar (110)	Y	N	N
tblBranch	BAddressK	NVarChar (100)	Y	N	N
tblBranch	BAddressE	NVarChar (100)	Y	N	N
tblBranch	BStreet	NVarChar (50)	Y	N	N
tblBranch	BPhum	NVarChar (50)	Y	N	N
tblBranch	BSangkat	NVarChar (50)	Y	N	N
tblBranch	BKhann	NVarChar (50)	Y	N	N
tblBranch	BProvince	NVarChar (50)	Y	N	N
tblBranch	BTel	NVarChar (15)	Y	N	N
tblBranch	BManagerK	NVarChar (50)	Y	N	N
tblBranch	BManagerE	NVarChar (50)	Y	N	N
tblBranch	BActivityK	NVarChar (100)	Y	N	N
tblBranch	BActivityE	NVarChar (80)	Y	N	N
tblBranch	DateEstablish	DateTime	Y	N	N
tblBranch	BRemark	NVarChar (100)	Y	N	N
tblBranch	UnitCode	Int	Y	N	N
tblBranch	UserEnter	NVarChar (50)	Y	N	N
tblBranch	DateEnter	SmallDateTime	Y	N	N
tblBranch	UserEdit	NVarChar (50)	Y	N	N
tblBranch	DateEdit	SmallDateTime	Y	N	N
tblBranch	BStreetEn	NVarChar (50)	Y	N	N
tblClosure	CLID	Int	N	Y	N
tblClosure	TIN	Int	N	N	Y
tblClosure	HQUnit	Char (10)	Y	N	N
tblClosure	ClosureNumber	Int	Y	N	N
tblClosure	DateClosure	DateTime	Y	N	N



tblClosure	DateReopen	DateTime	Y	N	N	
tblClosure	Reason	NVarChar (150)	Y	N	N	
tblClosure	Description	NVarChar (150)	Y	N	N	
tblClosure	UserEnter	NVarChar (10)	Y	N	N	
tblClosure	DateEnter	DateTime	Y	N	N	
tblClosure	UserEdit	NVarChar (10)	Y	N	N	
tblClosure	DateEdit	DateTime	Y	N	N	
tblClosure	ToBr	Int	Y	N	N	
tblClosure	FromBr	Int	Y	N	N	
tblClosure	UnitCode	Int	Y	N	N	
tblCompanyActivity	ComActID	Int	N	Y	N	
tblCompanyActivity	CIDNumber	Int	N	N	Y	
tblCompanyActivity	ActClassID	Int	Y	N	Y	ISIC Class ID
tblCompanyActivity	UserEnter	NVarChar (10)	Y	N	N	
tblCompanyActivity	DateEnter	DateTime	Y	N	N	
tblCompanyActivity	UserEdit	NVarChar (10)	Y	N	N	
tblCompanyActivity	DateEdit	DateTime	Y	N	N	
tblCompanyActivity	MainActivity	SmallInt	Y	N	N	
tblCompanyActivity	UnitCode	Int	Y	N	N	
tblPatent	PTID	Int	N	Y	N	
tblPatent	PTNumber	Int	Y	N	Y	
tblPatent	Foreigner	SmallInt	Y	N	N	
tblPatent	PTYear	NVarChar (4)	Y	N	N	
tblPatent	PTActivity	NVarChar (100)	Y	N	N	
tblPatent	PTPmnt	Int	Y	N	N	
tblPatent	CDCLeTer	NVarChar (80)	Y	N	N	
tblPatent	Receipt	NVarChar (10)	Y	N	N	
tblPatent	PmntDate	SmallDateTime	Y	N	N	
tblPatent	SignDate	SmallDateTime	Y	N	N	
tblPatent	Issue	SmallInt	Y	N	N	
tblPatent	Comitee	TinyInt	Y	N	N	
tblPatent	SubPTActivity	NVarChar (100)	Y	N	N	
tblPatent	PTNo	Int	Y	N	N	
tblPatent	PrintedDate	SmallDateTime	Y	N	N	
tblPatent	SData	SmallInt	Y	N	N	
tblPatent	UnitCode	Int	Y	N	N	
tblPatent	PTOwner	Int	Y	N	N	
tblQIP	QIPID	Int	N	Y	N	
tblQIP	VATTIN	Int	Y	N	Y	
tblQIP	Incentive	SmallInt	Y	N	N	
tblQIP	Triggers	Int	Y	N	N	
tblQIP	TaxHoliday	Int	Y	N	N	3 years period
tblQIP	Priority	Int	Y	N	N	
tblQIP	LetterCDC	NVarChar (50)	Y	N	N	
tblQIP	DateCDC	DateTime	Y	N	N	
tblQIP	LetterMEF	NVarChar (50)	Y	N	N	
tblQIP	DateMEF	DateTime	Y	N	N	
tblQIP	LetterTD	NVarChar (50)	Y	N	N	
tblQIP	DateTD	DateTime	Y	N	N	
tblQIP	Remark	NVarChar (150)	Y	N	N	
tblQIP	UserEnter	NVarChar (10)	Y	N	N	
tblQIP	DateEnter	DateTime	Y	N	N	
tblQIP	UserEdit	NVarChar (10)	Y	N	N	
tblQIP	DateEdit	DateTime	Y	N	N	

- Returns Processing Schema



- Returns Processing Data Dictionary

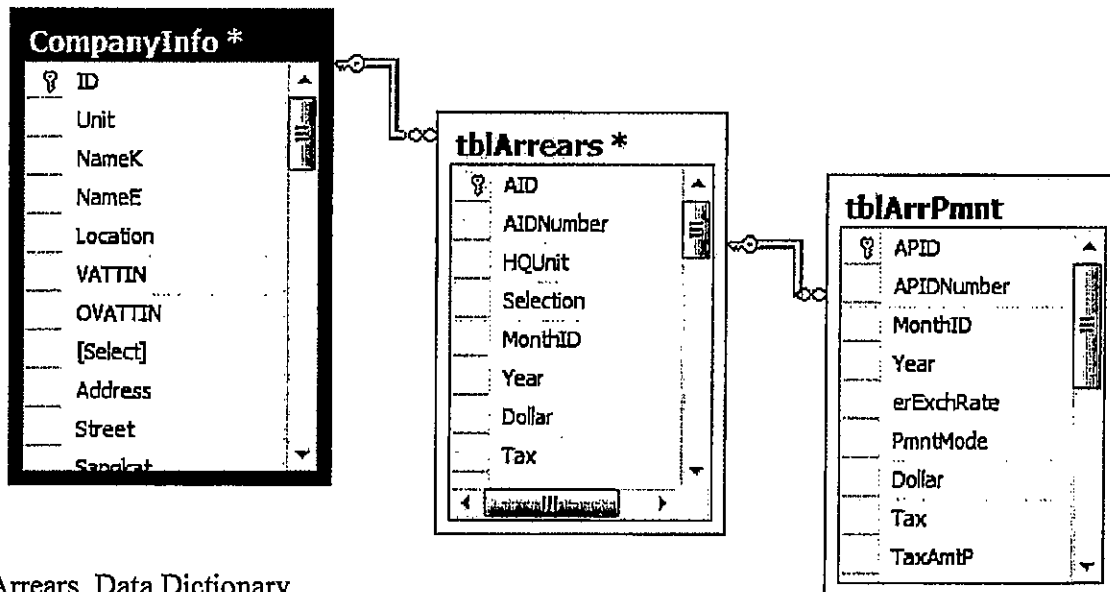
Table	Column	Datatype	Nullable	InPrimaryKey	IsForeignKey	Description
tblEmployee	EID	Int	N	Y	N	
tblEmployee	ENumber	Int	Y	N	Y	
tblEmployee	ENameK	NVarChar (255)	Y	N	N	
tblEmployee	ENameE	NVarChar (50)	Y	N	N	
tblEmployee	EGender	NVarChar (1)	Y	N	N	
tblEmployee	EIDCard	NVarChar (50)	Y	N	N	
tblEmployee	ENationality	Int	Y	N	N	
tblEmployee	EPosition	NVarChar (50)	Y	N	N	
tblEmployee	EAddress	NVarChar (25)	Y	N	N	
tblEmployee	EStreet	NVarChar (250)	Y	N	N	
tblEmployee	EPhum	NVarChar (250)	Y	N	N	
tblEmployee	ESangkat	NVarChar (50)	Y	N	N	
tblEmployee	EKhann	NVarChar (50)	Y	N	N	
tblEmployee	EProvince	NVarChar (50)	Y	N	N	
tblEmployee	Residence	Bit	Y	N	N	
tblEmployee	Remark	NVarChar (150)	Y	N	N	
tblEmployee	EAddOversea	NVarChar (120)	Y	N	N	
tblESalary	SalID	Int	N	Y	N	
tblESalary	SalNumber	Int	Y	N	Y	
tblESalary	MonthID	Int	Y	N	N	
tblESalary	Year	SmallInt	Y	N	N	
tblESalary	Dollar	Bit	Y	N	N	
tblESalary	Salary	Money	Y	N	N	
tblESalary	Benefit	Money	Y	N	N	
tblESalary	Spouse	Int	Y	N	N	
tblESalary	Children	Int	Y	N	N	
tblESalary	Allowance	Money	Y	N	N	
tblESalary	TaxableSalary	Money	Y	N	N	

tblESalary	TaxRate	Money	Y	N	N
tblESalary	Tax	Money	Y	N	N
tblESalary	BTax	Money	Y	N	N
tblESalary	TotalTax	Money	Y	N	N
tblESalary	Remark	NVarChar (150)	Y	N	N
tblESalary	UserEnter	NVarChar (10)	Y	N	N
tblESalary	DateEnter	DateTime	Y	N	N
tblESalary	UserEdit	NVarChar (10)	Y	N	N
tblESalary	DateEdit	DateTime	Y	N	N
tbl>Returns	RID	Int	N	Y	N
tbl>Returns	Receipt	NVarChar (50)	Y	N	N
tbl>Returns	RNumber	Int	Y	N	N
tbl>Returns	HQUnit	NVarChar (50)	Y	N	N
tbl>Returns	MonthActivity	Int	Y	N	N
tbl>Returns	MonthID	Int	N	N	N
tbl>Returns	Year	Int	N	N	N
tbl>Returns	Dollar	Bit	Y	N	N
tbl>Returns	Person signs return	NVarChar (50)	Y	N	N
tbl>Returns	DateofReturn	DateTime	Y	N	N
tbl>Returns	ReturnReceiver	Int	Y	N	N
tbl>Returns	ReturnReceivingDate	DateTime	Y	N	N
tbl>Returns	SerialNumber	Int	Y	N	N
tbl>Returns	PreCredit	Money	Y	N	N
tbl>Returns	CarryCredit	Money	Y	N	N
tbl>Returns	PmntForm	Int	Y	N	N
tbl>Returns	BankS	NVarChar (50)	Y	N	N
tbl>Returns	BankSdate	DateTime	Y	N	N
tbl>Returns	PaymentDate	DateTime	Y	N	N
tbl>Returns	PaymentReceiver	Int	Y	N	N
tbl>Returns	PaymentReceiverR	NVarChar (50)	Y	N	N
tbl>Returns	WTaxpayer	NVarChar (150)	Y	N	N
tbl>Returns	UserEnter	NVarChar (30)	Y	N	N
tbl>Returns	DateEnter	DateTime	Y	N	N
tbl>Returns	UserEdit	NVarChar (30)	Y	N	N
tbl>Returns	DateEdit	DateTime	Y	N	N
tbl>Returns	Reciept	Int	Y	N	N
tbl>Returns	ReceiptNo	Numeric	Y	N	N
tbl>Returns	nonact	SmallInt	Y	N	N
tbl>Returns	SData	SmallInt	Y	N	N
tbl>Returns	fromB	Int	Y	N	N
tbl>Returns	UnitCode	Int	Y	N	N
tbl>ReturnsDetail	RIDDetail	Int	N	Y	N
tbl>ReturnsDetail	RID	Int	Y	N	Y
tbl>ReturnsDetail	TaxCode	SmallInt	Y	N	N
tbl>ReturnsDetail	PmntID	SmallInt	Y	N	N
tbl>ReturnsDetail	NonActivity	Bit	N	N	N
tbl>ReturnsDetail	ArrYear	Int	Y	N	N
tbl>ReturnsDetail	TaxBase	Money	Y	N	N
tbl>ReturnsDetail	TaxRate	Int	Y	N	N
tbl>ReturnsDetail	TaxAmt	Money	Y	N	N
tbl>ReturnsDetail	AddAmt	Money	Y	N	N
tbl>ReturnsDetail	IntAmt	Money	Y	N	N
tbl>ReturnsDetail	AmtPaid	Money	Y	N	N
tblSalary	RID	Int	N	Y	N
tblSalary	RNumber	Int	Y	N	Y
tblSalary	RRT0	NVarChar (5)	Y	N	N

tblSalary	HQUnit	NVarChar (50)	Y	N	N	
tblSalary	MonthActivity	Int	Y	N	N	
tblSalary	MonthID	Int	N	N	N	
tblSalary	Year	Int	N	N	N	
tblSalary	Dollar	Bit	N	N	N	
tblSalary	STP5%	Int	Y	N	N	
tblSalary	STB5%	Money	Y	N	N	
tblSalary	ST5%	Money	Y	N	N	
tblSalary	STP10%	Int	Y	N	N	
tblSalary	STB10%	Money	Y	N	N	
tblSalary	ST10%	Money	Y	N	N	
tblSalary	STP15%	Int	Y	N	N	
tblSalary	STB15%	Money	Y	N	N	
tblSalary	ST15%	Money	Y	N	N	
tblSalary	STP20%	Int	Y	N	N	
tblSalary	STB20%	Money	Y	N	N	
tblSalary	ST20%	Money	Y	N	N	
tblSalary	UnitCode	Int	Y	N	N	
tblTaxpayerWT	TID	Int	N	Y	N	
tblTaxpayerWT	TPID	Int	Y	N	Y	
tblTaxpayerWT	NameKh	NVarChar (100)	Y	N	N	Name of Enterprise in Khmer
tblTaxpayerWT	NameEng	NVarChar (50)	Y	N	N	Name of Enterprise in English
tblTaxpayerWT	PN	NVarChar (50)	Y	N	N	Passport Number
tblTaxpayerWT	NationalityK	NVarChar (50)	Y	N	N	
tblTaxpayerWT	NationalityE	NVarChar (50)	Y	N	N	
tblTaxpayerWT	AddressK	NVarChar (250)	Y	N	N	Address
tblTaxpayerWT	AddressE	NVarChar (250)	Y	N	N	AddressE
tblTaxpayerWT	PositionK	NVarChar (250)	Y	N	N	Position
tblTaxpayerWT	PositionE	NVarChar (250)	Y	N	N	PositionE
tblTaxpayerWT	Entity	SmallInt	Y	N	N	
tblTaxpayerWT	CompanyEn	NVarChar (80)	Y	N	N	
tblTaxpayerWT	CompanyKh	NVarChar (80)	Y	N	N	
tblTaxpayerWT	UnitCode	Int	Y	N	N	
tblVAT	RID	Int	N	Y	N	
tblVAT	RNumber	Int	N	N	Y	
tblVAT	RRTO	NVarChar (5)	Y	N	N	
tblVAT	HQUnit	NVarChar (50)	Y	N	N	
tblVAT	MonthActivity	Int	Y	N	N	
tblVAT	MonthID	Int	Y	N	N	
tblVAT	Year	Int	Y	N	N	
tblVAT	Dollar	Bit	N	N	N	
tblVAT	NonActivity	Bit	N	N	N	
tblVAT	05	Money	Y	N	N	
tblVAT	06	Money	Y	N	N	
tblVAT	07	Money	Y	N	N	
tblVAT	08	Money	Y	N	N	
tblVAT	09	Money	Y	N	N	
tblVAT	09s	Money	Y	N	N	
tblVAT	10	Money	Y	N	N	
tblVAT	10s	Money	Y	N	N	
tblVAT	11	Money	Y	N	N	
tblVAT	12	Money	Y	N	N	
tblVAT	13	Money	Y	N	N	
tblVAT	14	Money	Y	N	N	

tbIVAT	14s	Money	Y	N	N	
tbIVAT	15	Money	Y	N	N	
tbIVAT	15s	Money	Y	N	N	
tbIVAT	16	Money	Y	N	N	
tbIVAT	17	Money	Y	N	N	
tbIVAT	18	Money	Y	N	N	
tbIVAT	DateRVAT	SmallDateTime	Y	N	N	
tbIVAT	AmountDeduct	Money	Y	N	N	
tbIVAT	LetterNo	VarChar (50)	Y	N	N	
tbIVAT	Date	SmallDateTime	Y	N	N	
tbIVAT	Reason	NVarChar (50)	Y	N	N	
tbIVAT	SData	SmallInt	N	N	N	
tbIVAT	UnitCode	Int	Y	N	N	
tbWH	WTID	Int	N	Y	N	
tbWH	WTNumber	Int	Y	N	Y	
tbWH	MonthID	Int	Y	N	N	
tbWH	Year	SmallInt	Y	N	N	
tbWH	Dollar	SmallInt	N	N	N	
tbWH	WTOject	Int	Y	N	N	
tbWH	WTbase	Money	Y	N	N	
tbWH	WTRate	Int	Y	N	N	
tbWH	WTax	Money	Y	N	N	
tbWH	PaidAmnt	Money	Y	N	N	
tbWH	BankReceipt	NVarChar (50)	Y	N	N	
tbWH	DatePaid	DateTime	Y	N	N	
tbWH	PaymentReclver	NVarChar (50)	Y	N	N	
tbWH	TaxRecept	NVarChar (50)	Y	N	N	

- Arrears Schema

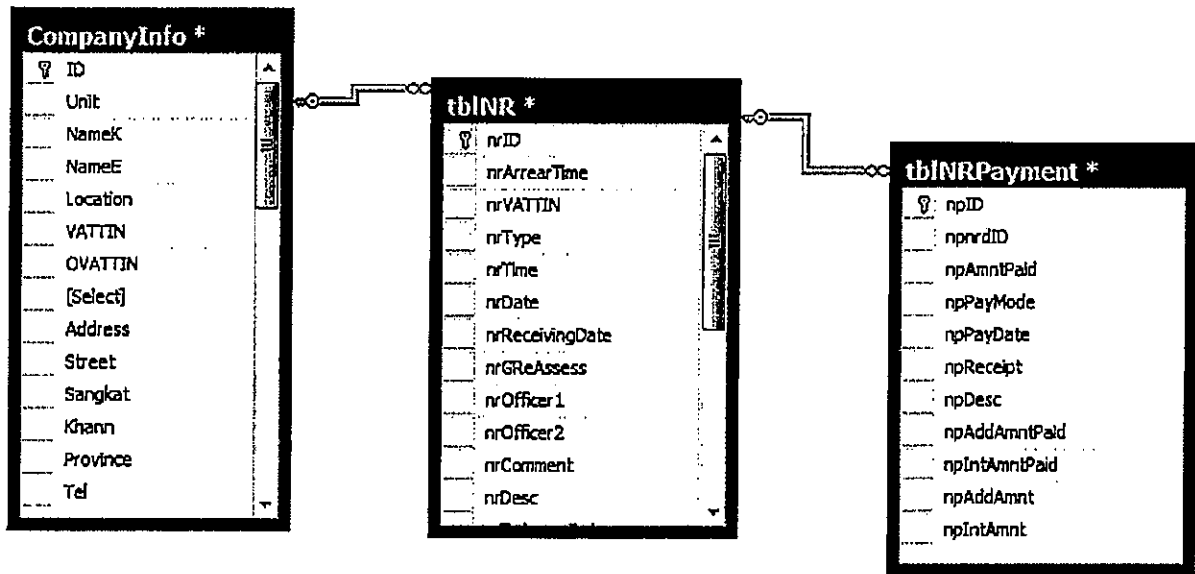


- Arrears Data Dictionary

Table	Column	Datatype	Nullable	InPrimaryKey	IsForeignKey	Description
tblArrears	AID	Int	N	Y	N	
tblArrears	AIDNumber	Int	Y	N	N	
tblArrears	HQUnit	NVarChar (5)	Y	N	N	
tblArrears	Selection	Bit	N	N	N	
tblArrears	MonthID	Int	Y	N	N	
tblArrears	Year	Int	Y	N	N	
tblArrears	Dollar	Bit	N	N	N	

tblArrears	Tax	Int	Y	N	N	
tblArrears	TaxAmt	Money	Y	N	N	
tblArrears	AddTax	Money	Y	N	N	
tblArrears	Interest	Money	Y	N	N	
tblArrears	DateInterest	SmallDateTime	Y	N	N	
tblArrears	RunInterest	Money	Y	N	N	
tblArrears	IntMonth	Money	Y	N	N	
tblArrears	AssUnit	NVarChar (50)	Y	N	N	
tblArrears	Assessor1	NVarChar (50)	Y	N	N	
tblArrears	Assessor2	NVarChar (50)	Y	N	N	
tblArrears	Assdate	SmallDateTime	Y	N	N	
tblArrears	AssReason	NVarChar (100)	Y	N	N	
tblArrears	Arrdate	SmallDateTime	Y	N	N	
tblArrears	Demanddate	SmallDateTime	Y	N	N	
tblArrears	Reminderdate	SmallDateTime	Y	N	N	
tblArrears	UserEnter	NVarChar (10)	Y	N	N	
tblArrears	DateEnter	SmallDateTime	Y	N	N	
tblArrears	UserEdit	NVarChar (10)	Y	N	N	
tblArrears	DateEdit	SmallDateTime	Y	N	N	
tblArrears	MID	Int	Y	N	N	
tblArrears	SData	Int	Y	N	N	1: Excluded 0:Normal
tblArrears	ExDate	DateTime	Y	N	N	Exclude date
tblArrears	Voided	Int	Y	N	N	
tblArrears	VoidDate	DateTime	Y	N	N	
tblArrears	Remark	NVarChar (500)	Y	N	N	
tblArrears	UnitCode	Int	Y	N	N	
tblArrPmnt	APID	Int	N	Y	N	
tblArrPmnt	APIDNumber	Int	Y	N	Y	
tblArrPmnt	MonthID	Int	Y	N	N	
tblArrPmnt	Year	Int	Y	N	N	
tblArrPmnt	erExchRate	Int	Y	N	N	
tblArrPmnt	PmntMode	Int	Y	N	N	
tblArrPmnt	Dollar	Bit	N	N	N	
tblArrPmnt	Tax	Int	Y	N	N	
tblArrPmnt	TaxAmtP	Money	Y	N	N	
tblArrPmnt	AddTaxP	Money	Y	N	N	
tblArrPmnt	AddTax25P	Money	Y	N	N	
tblArrPmnt	InterestP	Money	Y	N	N	
tblArrPmnt	RunIntP	Money	Y	N	N	
tblArrPmnt	PaidDate	SmallDateTime	Y	N	N	
tblArrPmnt	Receipt	NVarChar (50)	Y	N	N	
tblArrPmnt	SetOffDesc	NVarChar (100)	Y	N	N	
tblArrPmnt	UserEnter	NVarChar (10)	Y	N	N	
tblArrPmnt	DateEnter	SmallDateTime	Y	N	N	
tblArrPmnt	UserEdit	NVarChar (10)	Y	N	N	
tblArrPmnt	DateEdit	SmallDateTime	Y	N	N	

- Reassessment Schema



- Reassessment Data Dictionary

Table	Column	Datatype	Nullable	InPrimaryKey	IsForeignKey	Description
tbINR	nrID	Int	N	Y	N	
tbINR	nrArrearTime	SmallInt	N	N	N	
tbINR	nrVATTIN	Int	N	N	N	
tbINR	nrType	TinyInt	N	N	N	
tbINR	nrTime	SmallInt	N	N	N	
tbINR	nrDate	SmallDateTime	N	N	N	
tbINR	nrReceivingDate	SmallDateTime	Y	N	N	
tbINR	nrGReAssess	SmallInt	Y	N	N	
tbINR	nrOfficer1	Int	Y	N	N	
tbINR	nrOfficer2	Int	Y	N	N	
tbINR	nrComment	NVarChar (250)	Y	N	N	
tbINR	nrDesc	NVarChar (120)	Y	N	N	
tbINR	nrToArrearDate	SmallDateTime	Y	N	N	
tbINR	nrToArrearPer	NVarChar (25)	Y	N	N	
tbINR	nrArrearLetterDate	SmallDateTime	Y	N	N	
tbINR	nrArrearNum	NVarChar (50)	Y	N	N	
tbINR	nrArrearReDate1	SmallDateTime	Y	N	N	
tbINR	nrArrearReDate2	SmallDateTime	Y	N	N	
tbINR	nrIssueDate	SmallDateTime	Y	N	N	
tbINR	NrAuditFrom	SmallDateTime	Y	N	N	
tbINR	NrAuditTo	SmallDateTime	Y	N	N	
tbINR	NrAuditType	NVarChar (50)	Y	N	N	
tbINR	SData	Int	Y	N	N	
tbINRDetail	nrdID	Int	N	Y	N	
tbINRDetail	nrID	Int	N	N	Y	
tbINRDetail	nrdTaxID	Int	N	N	N	
tbINRDetail	nrdMonth	SmallInt	N	N	N	
tbINRDetail	nrdYear	SmallInt	N	N	N	
tbINRDetail	nrdSettle	SmallInt	N	N	N	
tbINRDetail	nrdTaxBase	Money	Y	N	N	
tbINRDetail	nrdTaxPer	Money	Y	N	N	
tbINRDetail	nrdAmnt	Money	N	N	N	
tbINRDetail	nrdAdd	Money	N	N	N	

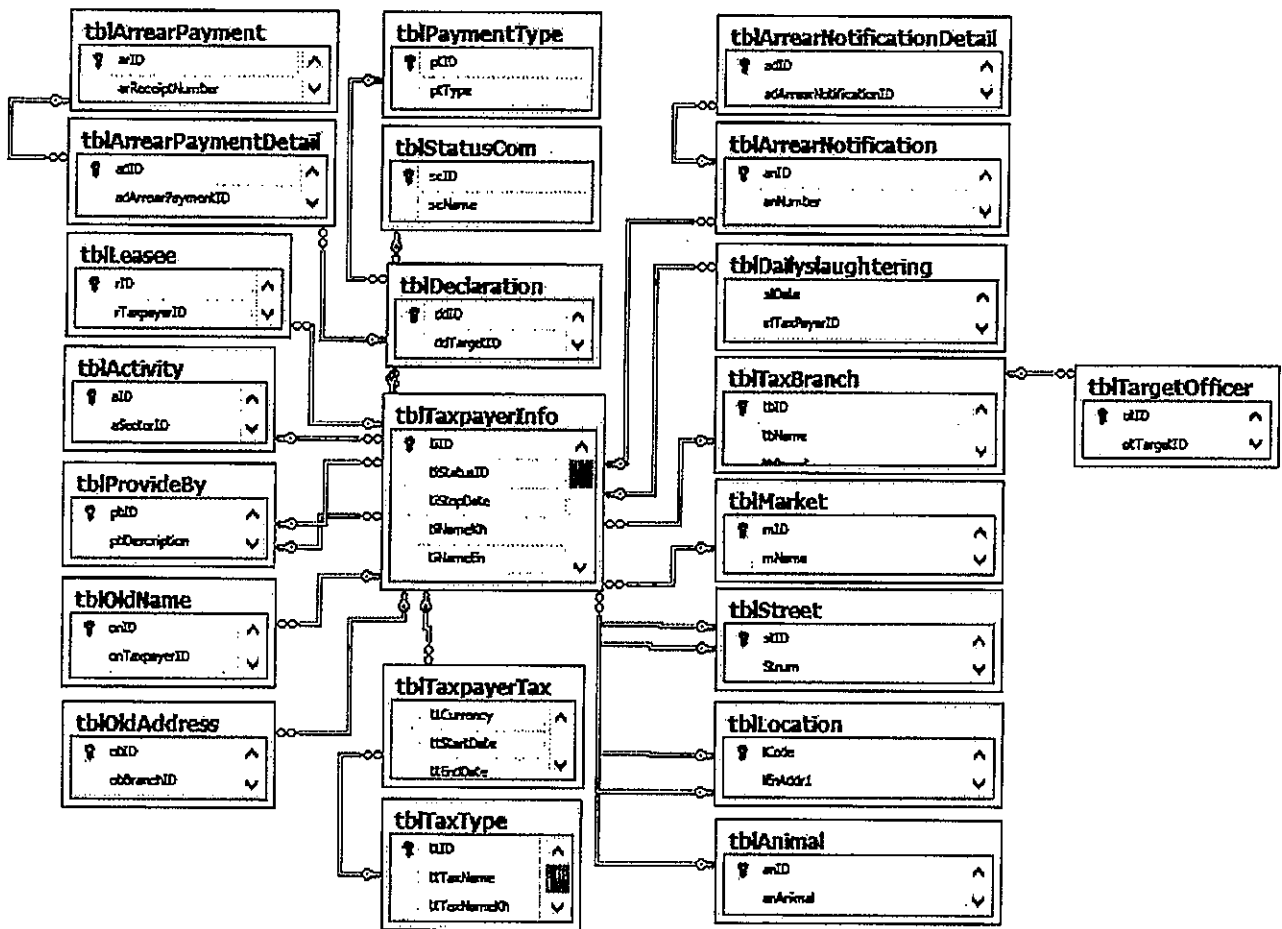
tbINRDetail	nrdInt	Money	N	N	N	
tbINRDetail	nrdAddPercent	Int	Y	N	N	
tbINRDetail	nrdAmntPaid	Money	N	N	N	
tbINRDetail	nrdAmntHavPaid	Money	Y	N	N	
tbINRDetail	nrdArticle	TinyInt	Y	N	N	
tbINRDetail	nrdSubArticle	TinyInt	Y	N	N	
tbINRDetail	nrdDes	VarChar (100)	Y	N	N	
tbINRDetail	nrdPercent	Money	Y	N	N	
tbINRDetail	nrdArrearAdd	Money	Y	N	N	
tbINRDetail	nrdArrearInt	Money	Y	N	N	
tbINRDetail	nrdArrearPenal	Money	Y	N	N	
tbINRDetail	nrdArrearAmntPaid	Money	Y	N	N	
tbINRDetail	nrdArrearDesc	VarChar (100)	Y	N	N	
tbINRDetail	nrdArrearSettle	SmallInt	Y	N	N	
tbINRDetail	nrdArrearIntPer	Money	Y	N	N	
tbINRDetail	nrdNMonth	SmallInt	Y	N	N	
tbINRDetail	nrdDolla	TinyInt	Y	N	N	
tbINRPayment	npID	Int	N	Y	N	
tbINRPayment	npnrdID	Int	N	N	N	
tbINRPayment	npAmntPaid	Money	N	N	N	
tbINRPayment	npPayMode	TinyInt	N	N	N	
tbINRPayment	npPayDate	SmallDateTime	N	N	N	
tbINRPayment	npReceipt	VarChar (10)	Y	N	N	
tbINRPayment	npDesc	VarChar (80)	Y	N	N	
tbINRPayment	npAddAmntPaid	Money	Y	N	N	
tbINRPayment	npIntAmntPaid	Money	Y	N	N	
tbINRPayment	npAddAmnt	Money	Y	N	N	
tbINRPayment	npIntAmnt	Money	Y	N	N	



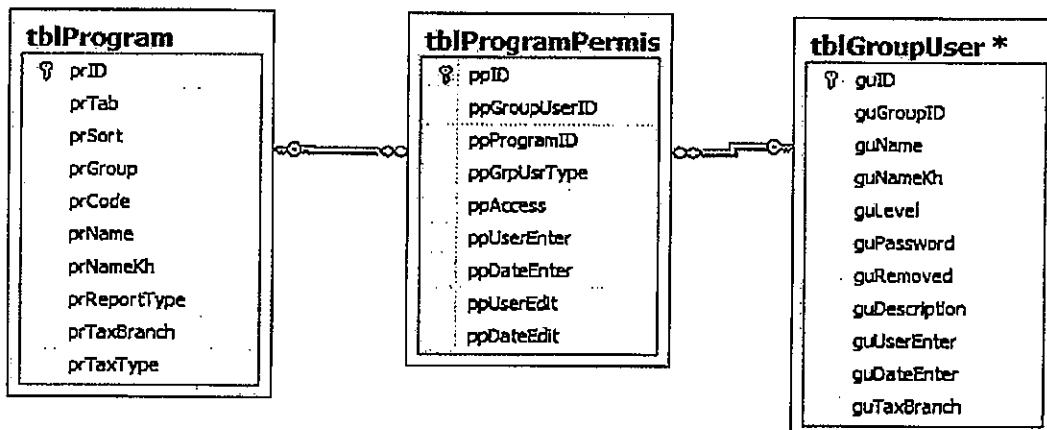
# OAS Database Documentation

## 1- Diagrams

### Transactions Diagram



### User-Permission Diagram



**2- Data Dictionary**

**2.1 tblActivity**

Column Name	Data Type	Allow Null	Description
<b>aID</b>	int	NO	
aSectorID	int	NO	
aDescEN	nvarchar (100)	YES	Name of business activity in English
aDescKh	nvarchar (100)	YES	Name of business activity in Khmer
aPKey	int	YES	ID of Main Activity
aType	smallint	YES	
aPart	smallint	YES	
aGroup	smallint	YES	
aBranch	smallint	YES	
aSectorNo	nvarchar (50)	YES	Activity code number
sbUserEnter	nvarchar (20)	YES	
sbDateEnter	smalldatetime	YES	
sbUserEdit	nvarchar (20)	YES	
sbDateEdit	smalldatetime	YES	

**2.2 tblAnimal**

Column Name	Data Type	Allow Null	Description
<b>anID</b>	int	NO	
anAnimal	int	NO	Name of the animal
anPrice	nvarchar (50)	NO	Unit price of an animal

**2.3 tblArrearNotification**

Column Name	Data Type	Allow Null	Description
<b>anID</b>	Int	NO	
anNumber	Int	NO	
anTaxpayerID	Int	NO	
anNotificationNo	Varchar (8)	NO	Notification No
anNotificationDate	Datetime	NO	Notification Date
anArrearNNo	Varchar (50)	NO	Second Notification No
anArrearNDate	Datetime	YES	Second Notification Date
anArrearReNNo	Varchar(50)	YES	Re-notification No
anArrearReNDate	datetime	YES	Re-notification Date
anStartDate	Datetime	YES	
anEndDate	Datetime	YES	
anPatent	Smallint	YES	
anStartYear	Smallint	YES	
anEndYear	Smallint	YES	
anNote	Nvarchar(255)	YES	
anUserEnter	Varchar(50)	YES	
anDateEnter	Datetime	YES	
anUserEdit	Varchar(50)	YES	
anDateEdit	Datetime	YES	

**2.4 tblArrearNotificationDetail**

Column Name	Data Type	Allow Null	Description
<u>adID</u>	int	NO	
adArrearNotificationID	int	NO	
adTaxTypeID	int	NO	
adStartMonth	datetime	NO	
adEndMonth	datetime	NO	
adMonths	smallint	NO	
adTax	money	NO	
adTotalTax	money	NO	
adInterest	money	NO	
adInterestPercent	money	NO	
adAdditionalTaxPercent	money	NO	
adAdditionalTax	money	NO	
adReceiptNumber	Varchar(50)	YES	
adReceiptDate	Datetime	YES	
adUserEnter	Varchar(50)	YES	
adDateEnter	Datetime	YES	
adUserEdit	Varchar(50)	YES	
adDateEdit	datetime	YES	

**2.5 tblArrearPayment**

Column Name	Data Type	Allow Null	Description
<u>arID</u>	int	NO	
arReceiptNumber	int	NO	
arReceiptDate	smalldatetime	NO	
arTaxpayerID	int	NO	
arTargetOfficialID	int	NO	
arMonthlyTax	int	NO	
arStartDate	smalldatetime	YES	
arEndDate	smalldatetime	YES	
arPatentTax	int	NO	Specify if it's patent tax
arPatentStartYear	int	YES	
arPatentEndYear	int	YES	
arAdditionalTaxPercent	money	YES	
arInterestRate	money	YES	
arPaymentType	int	YES	
arCreditAdvice	Nvarchar(50)	YES	
arCreditAdviceDate	smalldatetime	YES	
arNote	Ntext	YES	
arUserEnter	Nvarchar(50)	YES	
arDateEnter	smalldatetime	YES	
arUserEdit	nvarchar	YES	
arDateEdit	smalldatetime	YES	

**2.6 tblArrearPaymentDetail**

Column Name	Data Type	Allow Null	Description
adID	int	NO	
adArrearPaymentID	int	NO	
adDeclarationID	int	NO	
adTaxTypeID	int	NO	
adMonth	int	NO	
adYear	int	NO	
adTax	money	NO	
adIncomeTax	money	NO	
adMonths	int	NO	Number of months
adAdditionalTaxPercent	money	NO	
adAdditionalTax	money	NO	
adAdditionalIncomeTax	money	NO	
adInterestPercent	money	NO	
adInterest	money	NO	
adInterestIncomeTax	money	NO	
adTotalTax	money	NO	
adUserEnter	Nvarchar(50)	YES	
adDateEnter	smalldatetime	YES	
adUserEdit	Nvarchar(50)	YES	
adDateEdit	smalldatetime	YES	

**2.7 tblDailySlaughtering**

Column Name	Data Type	Allow Null	Description
slID	int	NO	
slDate	smalldatetime	NO	
slTaxPayerID	int	NO	
slTargetID	Varchar(50)	NO	
slNumAnimal	Numeric	NO	Total number of animal slaughtered
slUnitPrice	Money	NO	Unit Price per animal
slAmount	Money	NO	Total tax base
slRate	Numeric	YES	Tax Rate (3%)
slTax	Money	YES	Tax Amount
slDescription	Nvarchar(250)	YES	
slUserEnter	Varchar(50)	YES	
slEnterDate	Datetime	YES	
slUserEdit	Varchar(50)	YES	
slEditDate	datetime	YES	

**2.8 tblDeclaration**

Column Name	Data Type	Allow Null	Description
ddID	int	NO	
ddTargetID	varchar	NO	
ddTaxPayerID	int	NO	
ddMonth	tinyint	NO	
ddYear	smallint	NO	
ddNumber	varchar	YES	
ddDeclareDate	datetime	NO	
ddReceiptNumber	varchar	YES	
ddDate	datetime	YES	
ddTaxType	int	YES	
ddNumAnimals	int	YES	
ddForMonths	tinyint	YES	
ddTurnover	money	NO	
ddPatentClass	tinyint	YES	
ddHalfYear	smallint	YES	
ddPrint	smallint	YES	
ddPrintDate	datetime	YES	
ddCurrency	smallint	NO	
ddTurnoverRate	money	NO	
ddTurnoverTax	money	NO	
ddIncome	money	NO	
ddIncomeRate	money	NO	
ddIncomeTax	money	NO	
ddTotalTax	money	NO	
ddTotalTaxR	money	NO	
ddTaxOfficialTargetID	int	NO	
ddStatusNo	int	NO	
ddDelayMonths	int	NO	
ddDescription	Nvarchar(250)	YES	
ddUserEnter	Varchar(50)	YES	
ddEnterDate	Datetime	YES	
ddUserEdit	Varchar(50)	YES	
ddDateEdit	Datetime	YES	
ddIncomeTaxRate	Money	YES	
ddPrintTimes	tinyint	YES	
ddReceiptEnterDate	datetime	YES	
ddActivityID	int	NO	
ddPActivityID	int	NO	
ddTurnoverR	money	NO	
ddPaymentMonth	smallint	YES	
ddPaymentYear	smallint	YES	
ddAddition	int	NO	
ddNewReceipt	int	NO	
ddAdditionalTax	money	NO	
ddInterest	money	NO	

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ddReceiptPrinted	smallint	YES	
ddReceiptPrintDate	datetime	YES	
ddReceiptPrintTime	smallint	YES	
ddPrintUser	Nvarchar(50)	YES	
ddReceiptScanDate	Datetime	YES	
ddPaymentType	Int	YES	
ddCreditAdvice	Nvarchar(50)	YES	
ddCreditAdviceDate	Datetime	YES	

### 2.9 tblGroupUser

Column Name	Data Type	Allow Null	Description
<u>guGroupID</u>	int	NO	
guName	Nvarchar(50)	NO	
guNameKh	Nvarchar(50)	NO	
guLevel	Tinyint	NO	
guPassword	Varbinary(50)	NO	
guRemoved	Tinyint	NO	
guDescription	Nvarchar(100)	YES	
guUserEnter	varchar	YES	
guDateEnter	varchar	YES	
guTaxBranch	varchar	YES	

### 2.10 tblLeasee

Column Name	Data Type	Allow Null	Description
<u>rID</u>	int	NO	
rTaxpayerID	int	YES	
rFromDate	datetime	YES	Starting date of lease
rPeriod	int	YES	Period of lease in months
rLeasee	Nvarchar(50)	YES	Name of leasee
rIDCard	Nvarchar(50)	YES	ID Card No of leasee
rNationality	Nvarchar(50)	YES	Nationality of leasee
rVATTIN	Nvarchar(50)	YES	VATTIN if leasee is a company
rObjective	Int	YES	Objective of lease
rRentperMonth	Money	YES	Rent per month
rRemarks	Nvarchar(250)	YES	
rUserEnter	Varchar(50)	YES	
rDateEnter	Datetime	YES	
rUserEdit	Varchar(50)	YES	
rDateEdit	datetime	YES	

**2.11 tblLocation**

Column Name	Data Type	Allow Null	Description
<b>lCode</b>	char	NO	
lEnAddr1	nvarchar	YES	Name of Province in English
lKhAddr1	nvarchar	YES	Name of Province in Khmer
lEnAddr2	nvarchar	YES	Name of District in English
lKhAddr2	nvarchar	YES	Name of District in Khmer
lEnAddr3	nvarchar	YES	Name of Commune in English
lKhAddr3	nvarchar	YES	Name of Commune in Khmer
lEnAddr4	nvarchar	YES	Name of Village in English
lKhAddr4	nvarchar	YES	Name of Village in Khmer
lIsCity	int	NO	

**2.12 tblMarket**

Column Name	Data Type	Allow Null	Description
<b>mID</b>	int	NO	
mName	Nvarchar(50)	NO	Name of Market
mBranchID	Nvarchar(50)	NO	Tax Branch ID
mUserEnter	Tinyint	YES	
mDateEnter	Varbinary(50)	YES	
mUserEdit	Tinyint	YES	
mDateEdit	varchar	YES	

**2.13 tblOldAddress**

Column Name	Data Type	Allow Null	Description
<b>obID</b>	int	NO	
obBranchID	Varchar(50)	NO	Tax branch ID
obTargetNo	Varchar(50)	NO	Target Code
obTaxpayerID	Int	NO	
obStartDate	Datetime	NO	Starting date
obChangeDate	Datetime	NO	Changing date
obHouseNo	Varchar(50)	YES	Old house number
obMarketNo	Int	YES	Old market code
obStreetNo	Int	YES	Old street code
obAddressNo	Char(8)	NO	Old address code
obNote	Varchar(50)	YES	
obType	Tinyint	NO	0: Address; 1: Business Address
obUserEnter	Varchar(50)	YES	
obDateEnter	datetime	YES	

**2.14 tblOldName**

Column Name	Data Type	Allow Null	Description
<u>onID</u>	int	NO	
onTaxpayerID	int	NO	
onBranchID	varchar	NO	Branch ID
onTargetID	varchar	NO	Target Code
onOldName	nvarchar	NO	Old Name in Khmer
onOldNameEn	nvarchar	NO	Old Name in English
onStartDate	datetime	YES	Starting Date
onChangeDate	datetime	YES	Change Date
onNote	nvarchar	YES	
onType	tinyint	NO	0: Owner's Name; 1: Shop's Name
onUserEnter	varchar	YES	
onDateEnter	datetime	YES	

**2.15 tblPaymentType**

Column Name	Data Type	Allow Null	Description
<u>ptID</u>	int	NO	
ptType	Nvarchar(50)	NO	Type of payments

**2.16 tblProgram**

Column Name	Data Type	Allow Null	Description
<u>prID</u>	int	NO	
prTab	int	YES	
prSort	int	YES	Program Order
prGroup	tinyint	YES	Program Group
prCode	Nvarchar(100)	YES	Program Code
prName	Nvarchar(200)	YES	Program Name in English
prNameKh	Nvarchar(100)	YES	Program Name in Khmer
prReportType	int	YES	Report Type
prTaxBranch	Varchar(10)	YES	Branch ID
prTaxType	int	YES	Tax Type

**2.17 tblProgramPermission**

Column Name	Data Type	Allow Null	Description
<u>ppID</u>	int	NO	
ppGroupUserID	int	NO	User/Group ID
ppProgramID	int	NO	Program ID
ppGrpUsrType	tinyint	NO	Group or User
ppAccess	int	NO	1: No access; 2: Read only; 3: Can Edit; 4: Can add new and edit; 5: Full access
ppUserEnter	Varchar(50)	YES	
ppDateEnter	smalldatetime	YES	
ppUserEdit	varchar(50)	YES	
ppDateEdit	smalldatetime	YES	



**2.18 tblProvideBy**

Column Name	Data Type	Allow Null	Description
<u>pbID</u>	int	NO	Name of Passport or ID Card Issuer
pbDescription	Nvarchar(100)	NO	
pbUserEnter	varchar	YES	
pbDateEnter	datetime	YES	
pbUserEdit	varchar	YES	
pbDateEdit	datetime	YES	

**2.19 tblStatusCom**

Column Name	Data Type	Allow Null	Description
<u>scID</u>	int	NO	Status of Taxpayers
scName	Nvarchar(100)	NO	

**2.20 tblStreet**

Column Name	Data Type	Allow Null	Description
<u>stID</u>	int	NO	Street No Street Name Tax Branch ID
Stnum	Nvarchar(100)	YES	
stName	NVarchar(100)	YES	
stBranchID	Varchar(50)	NO	
stUserEnter	Varchar(50)	YES	
stDateEnter	Datetime	YES	
stUserEdit	Varchar(50)	YES	
stDateEdit	datetime	YES	

**2.21 tblTargetOfficer**

Column Name	Data Type	Allow Null	Description
<u>otID</u>	int	NO	Target ID Officials' names Starting Date Ending Date
otTargetID	Varchar(10)	NO	
otOfficer	Nvarchar(200)	NO	
otSDate	Datetime	NO	
otEDate	Datetime	YES	
otUserEnter	Varchar(50)	YES	
otDateEnter	Datetime	YES	
otUserEdit	Varchar(50)	YES	
otDateEdit	datetime	YES	

**2.22 tbITaxBranch**

Column Name	Data Type	Allow Null	Description
tbID	Varchar(10)	NO	
tbName	Nvarchar(50)	NO	Tax branch or Target's Name
tbParent	Varchar(10)	NO	Tax branch ID
tbLevel	Tinyint	NO	1: Tax branch;2: Tax office; 3: Target
tbDescription	Nvarchar(100)	YES	
tbUserEnter	Varchar(50)	YES	
tbDataEnter	Datetime	YES	
tbTargetID	Int	YES	
tbLocID	Varchar(8)	YES	
tbStartYear	Smallint	YES	Starting Year
tbEndYear	Smallint	YES	Ending Year
tbGroupNo	Varchar(50)	YES	
tbSort	int	YES	

**2.23 tbITaxpayerInfo**

Column Name	Data Type	Allow Null	Description
tiID	int	NO	
tiStatusID	smallint	YES	(Obsolete)
tiStopDate	datetime	YES	(Obsolete)
tiNameKh	Nvarchar(50)	YES	Name of Taxpayer in Khmer
tiNameEn	Nvarchar(50)	YES	Name of Taxpayer in English
tiSex	Nvarchar(50)	YES	
tiDOB	Varchar(50)	YES	
tiNationality	Nvarchar(50)	YES	
tiEthnic	Nvarchar(50)	YES	
tiIDCardNo	Nvarchar(50)	YES	
tiIssueDate	Datetime	YES	
tiIssueby	Int	YES	
tiPassportNo	Nvarchar(50)	YES	
tiPassportIssueDate	Datetime	YES	
tiPassportIssueby	Int	YES	
tiHouseNo	Nvarchar(50)	YES	
tiStrNo	Int	YES	Street No (Residence)
tiStrEven	Smallint	YES	True if street no is even number
tiAddressNo	Char(8)	YES	Location's Address code (Residence)
tiNumber	Int	NO	Code of Taxpayer
tiNumberBranch	Int	NO	Branch Code of Taxpayer (obsolete)
tiBusBranchID	Varchar(10)	NO	
tiBusTargetID	Varchar(10)	NO	
tiBusTel	Nvarchar(50)	YES	
tiBusShopName	Nvarchar(100)	YES	Shop Name in Khmer
tiBusShopNameEn	Nvarchar(100)	YES	Shop Name in English
tiBusStartDate	Datetime	YES	Business Starting Date
tiBusHouseNo	Nvarchar(50)	YES	
tiBusMarketNo	int	YES	

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tiBusStreetNo	int	YES	Street No (Business)
tiBusStrEven	smallint	YES	True if street no is even number
tiBusAddressNo	Char(8)	YES	Location's Address code (Business)
tiBusActivityNo	Int	YES	Activity Code
tiBusTruckBrand	nvarchar(50)	YES	Brand of Truck (if transportation)
tiBusTruckOldNumber	Nvarchar(50)	YES	(Obsolete)
tiBusTruckNewCode	Nvarchar(50)	YES	Part of Plate number
tiBusTruckNumber	Nvarchar(50)	YES	Plate number
tiBusTaxType	Tinyint	YES	(obsolete)
tiBusMethod	Nvarchar(100)	YES	Business method
tiBusTotalEmp	Tinyint	YES	Total employees
tiBusTotalSalary	Money	YES	Total salary
tiBusOwnPlace	Smallint	YES	Specify of business location is owned
tiBusAnimal	Int	YES	Type of animals
tiBusSlaughter	Smallint	YES	Specify
tiBusRentFee	Money	YES	
tiUserEnter	Varchar(50)	YES	
tiEnterDate	Datetime	YES	
tiUserEdit	Varchar(50)	YES	
tiEditDate	Datetime	YES	
tiProcurement	Int	YES	
tiAddrGroup	Nvarchar(50)	YES	
tiBusAddrGroup	Nvarchar(50)	YES	
tiEmail	Nvarchar(100)	YES	

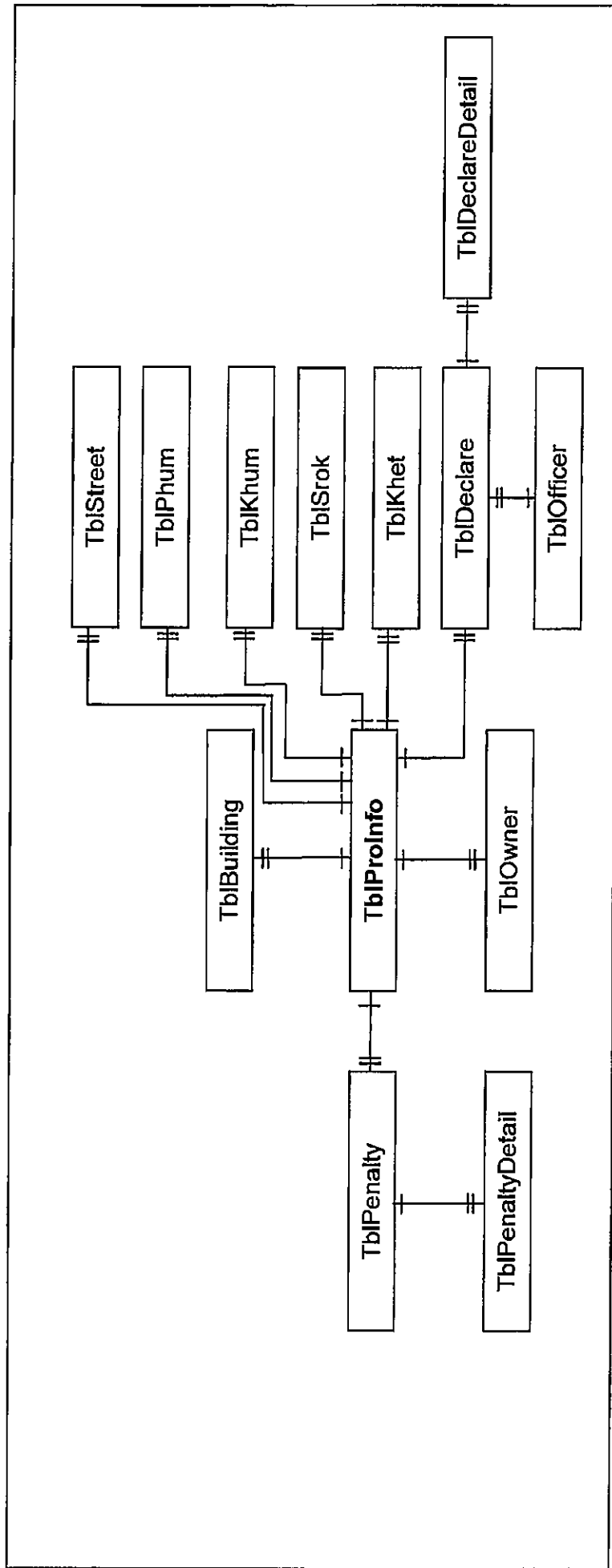
**2.24 tblTaxpayerTax**

Column Name	Data Type	Allow Null	Description
<b>ttID</b>	int	NO	
ttBranchID	Varchar(10)	NO	Tax Branch ID
ttTaxpayerID	Int	NO	Taxpayer ID
ttTaxTypeID	Int	NO	Tax Type ID
ttNumAnimal	Int	YES	
ttTurnover	Money	YES	Monthly turnover
ttCurrency	Smallint	YES	Specify if the turnover is Dollar
ttStartDate	Datetime	NO	Starting date
ttEndDate	Datetime	YES	
ttDescription	Nvarchar(100)	YES	
ttUserEnter	Varchar(50)	YES	
ttDateEnter	Datetime	YES	
ttUserEdit	Varchar(50)	YES	
ttDateEdit	datetime	YES	

**2.25 tblTaxpayerTax**

Column Name	Data Type	Allow Null	Description
<u>ttID</u>	int	NO	
ttTaxName	Nvarchar(50)	NO	Tax name in English
ttTaxNameKh	Nvarchar(50)	NO	Tax name in Khmer
ttRate	Money	NO	Tax Rate
ttSubAccount	Varchar(50)	YES	Sub account no
ttActive	smallint	YES	Specify if tax type is in use
ttArrear	int	NO	Tax type used in tax arrears
ttSort	int	YES	

# ProTax Application Diagram



TMTS

Field	Type	Collation	Attributes	Null	Default	Extra
<u>car_type_id</u>	int(11)			No		auto_increment
car_type_name	varchar(200)	utf8_unicode_ci		No		
gdt_price_id	int(11)			No		

TMTS

Field	Value	Condition	Summary	Unit	Default	Extra
gdt price id	00000001			No		auto_increment
id	00000001			No		

Field	Type	Collation	Attributes	Null	Default	Extra
<b>id</b>	int(11)			No		auto_increment
<b>FirstName</b>	varchar(100)	utf8_general_ci		Yes	NULL	
<b>LastName</b>	varchar(100)	utf8_general_ci		Yes	NULL	
<b>LoginName</b>	varchar(100)	utf8_general_ci		Yes	NULL	
<b>Password</b>	varchar(100)	utf8_general_ci		Yes	NULL	
<b>PhoneNumber</b>	varchar(50)	utf8_general_ci		Yes	NULL	
<b>Email</b>	varchar(50)	utf8_general_ci		Yes	NULL	
<b>LastLoginDate</b>	datetime			Yes	NULL	
<b>branch_id</b>	int(11)			No		
<b>status_login</b>	int(11)			No		



	Field	Type	Collation	Attributes	Null	Default	Extra
<input type="checkbox"/>	level1_id	int(11)			No		auto_increment
<input type="checkbox"/>	level1_name_en	varchar(200)	utf8_unicode_ci		No		
<input type="checkbox"/>	level1_name_en	varchar(200)	utf8_unicode_ci		No		
<input type="checkbox"/>	status	int(1)			No	1	

Field	Type	Collation	Attributes	Null	Default	Extra
<u>level2_id</u>	int(11)			No		auto_increment
<u>level2_name_ru</u>	varchar(200)	latin1_swedish_ci		No		
<u>level2_name_en</u>	varchar(200)	latin1_swedish_ci		No		
<u>level1_id</u>	int(11)			No		
<u>status</u>	int(11)			No	1	

Field	Type	Constraint	Attributes	Null	Default	Extra
Id	Int(11)			No		auto_increment
company_id	int(11)	foreign		No		
level_id	int(11)			No		

Field	Type	Collation	Attributes	Null	Default	Extra
id	int(11)			No		auto_increment
serial_number	int(10)			Yes	NULL	
barcode_number	varchar(24)	latin1_swedish_ci		Yes	NULL	
car_branch	varchar(250)	utf8_unicode_ci		No		
car_color	varchar(50)	utf8_unicode_ci		No		
car_type	varchar(500)	utf8_unicode_ci		No		
car_horse_power	varchar(250)	utf8_unicode_ci		No		
car_produce_year	varchar(50)	utf8_unicode_ci		No		
car_plate_number	varchar(50)	utf8_unicode_ci		No		
car_assis_number	varchar(50)	utf8_unicode_ci		No		
car_engine_number	varchar(50)	utf8_unicode_ci		No		
car_owner	varchar(250)	utf8_unicode_ci		No		
data_fine_input	varchar(50)	latin1_swedish_ci		No		
car_owner_address	varchar(500)	utf8_unicode_ci		No		
user_id	varchar(30)	utf8_general_ci		No		
user_input_date	varchar(250)	latin1_swedish_ci		No		
car_type_id	int(11)			No		
check_status	int(1)			No		
car_owner_id	bigint(12)			No		
car_axles	int(11)			Yes	NULL	
car_cylinders	int(11)			Yes	NULL	
car_cylinders_disp	int(11)			Yes	NULL	
marked	int(11)			Yes	0	

Field	Type	Collation	Attributes	Null	Default	Extra
<u>id</u>	int(11)			No		auto_increment
car_owner_id	bigint(25)			Yes	NULL	
year	int(11)			No	2012	
province	varchar(250)	utf8_unicode_ci		No		
sub_province	varchar(250)	utf8_unicode_ci		No		
serial_number	int(10)			No		
barcode_number	bigint(25)			No		
price	int(10)			No		
data_time_input	varchar(50)	latin1_swedish_ci		No		
officer_name	varchar(250)	utf8_unicode_ci		No		
last_year_serial_number	varchar(250)	utf8_unicode_ci		Yes	NULL	
province_id	int(11)			No		
sub_province_id	int(11)			No		
user_id	varchar(30)	utf8_general_ci		No		
user_input_date	varchar(250)	latin1_swedish_ci		No		
tax_receipt_number	varchar(50)	latin1_swedish_ci		Yes	NULL	
tax_penalty	int(11)			Yes	NULL	
date_payment	date			Yes	NULL	
car_type_id	int(11)			No	0	

# Schedule for IT Master Plan Development

Schedule

		2014				2015				2016	2017	2018	2019	2020	
		1-3	4-6	7-9	10-12	1-3	4-6	7-9	10-12						
		Phase 1		Phase 2		Phase 3		Phase 4							
Tasks	Details	Development of Roadmap				BPI•Development of IT Master Plan				Procurement Procedure		IT Investment•Process Management			
Development of a Roadmap	The roadmap aims to determine effective business process, to direct short-term and long-term strategies of implementing tax inform system, and to direct development of IT Master Plan in order to modernize and automate the tax administration system in Cambodia.	<ul style="list-style-type: none"> <li>Research and analyze current situations</li> <li>Determine effective tax administration processes</li> <li>Develop a Roadmap</li> <li>Estimate cost and time needed to accomplish development Phase 1</li> </ul>													
Development of an IT Master Plan	The objective of the IT Master Plan Development is to develop a master plan for the development phases 1 and 2 and to improve business processes based on the results of the roadmap.	<p><b>Development of Master Plan for Development Phase 1</b></p> <ul style="list-style-type: none"> <li>The following is defined as the target based on the Roadmap.                             <ul style="list-style-type: none"> <li>Provide tools with the same level as the Microsoft Office Suit</li> <li>Integrate physical equipments (DB integration, DPC etc.)</li> </ul> </li> <li>Define scope of tax administration processes that need IT implementation to determine budgets</li> <li>Make estimates</li> <li>Prepare WBS</li> <li>Develop Master Schedule for development Phase 1 (includes supply planning)</li> </ul> <p><b>Business Process Improvement</b></p> <ul style="list-style-type: none"> <li>Improve tax administration process</li> <li>Define business requirements in detail</li> </ul> <p><b>Business Process Improvement</b></p> <ul style="list-style-type: none"> <li>Improve business process (continued)</li> </ul> <p><b>Development of Master Plan for Development</b></p> <ul style="list-style-type: none"> <li>Develop fundamental system policies</li> <li>Define scope of tax administration processes that need IT implementation to determine budgets</li> <li>Make estimates</li> <li>Prepare WBS</li> <li>Develop Master Schedule for development Phase 2 (includes supply planning)</li> </ul> <p><b>Option for systematization</b></p> <ul style="list-style-type: none"> <li>Determine system development methodology (DOA(Data Oriented Approach))</li> </ul>													
Development Phase 1	Processes that are identified as issues through WFA but can be improved with IT based solutions in the short-term are considered to be in the scope of development phase 1. Modification and addition to the existing system will be done in Phase 1.  The following will be implemented. •Integration of SAS and individual DB	<p><b>Definition of</b></p> <ul style="list-style-type: none"> <li>Define Functions</li> </ul> <p><b>Purchase of</b></p> <ul style="list-style-type: none"> <li>Determine supply planning</li> <li>Purchase supplies</li> </ul> <p><b>Design</b></p> <ul style="list-style-type: none"> <li>Design</li> <li>Development</li> <li>Setting Change</li> </ul> <p><b>Test•Training</b></p> <ul style="list-style-type: none"> <li>Test</li> <li>Training</li> </ul> <p><b>Operation•Maintenance</b></p> <ul style="list-style-type: none"> <li>Maintenance</li> </ul>													
Development Phase 2	Processes that are identified as issues through WFA but can be improved with IT based solutions in the medium-term and long-term are considered to be in the scope of development phase 2.  Developing a new system that meets the requirements will be done in the development phase 2.  The following will be implemented. • E-Filing • VAT crosschecking • Information sharing with related ministries	<p><b>Definition of System</b></p> <ul style="list-style-type: none"> <li>Define system requirements</li> <li>Define business requirements</li> <li>Analyze data</li> </ul> <p><b>Estimate</b></p> <ul style="list-style-type: none"> <li>Determine supply planning</li> <li>Purchase supplies</li> </ul> <p><b>Purchase of</b></p> <ul style="list-style-type: none"> <li>Determine supply planning</li> <li>Purchase supplies</li> </ul> <p><b>Design•Development</b></p> <ul style="list-style-type: none"> <li>Design application</li> <li>Develop application</li> <li>Design infrastructure</li> <li>Construct infrastructure</li> </ul> <p><b>Test•Training•Data Migration</b></p> <ul style="list-style-type: none"> <li>Unit Test / Integration Test</li> <li>System Test</li> <li>Acceptance Test</li> <li>Training</li> </ul> <p><b>Operation•Maintenance</b></p> <ul style="list-style-type: none"> <li>Manage system operation</li> <li>Monitor system</li> <li>Maintain application</li> <li>Maintain infrastructure</li> </ul> <p><b>Option for systematization</b></p> <ul style="list-style-type: none"> <li>Determine system (data) requirements based on DOA(Data Oriented Approach).</li> </ul>													