



អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

GENERAL DEPARTMENT OF TAXATION

ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប
ដើម្បីចូលរួមចំណែកការពារ និង ការអភិវឌ្ឍន៍មាតុភូមិកម្ពុជា
To Pay Tax Is The Obligation For All Cambodian People And
To Contribute To The Defense And Development Of Our Nation!

សាងសង់មន្ទីរពេទ្យ
To Build Hospitals

សាងសង់ផ្លូវ
To Build Roads

ការការពារដែនដី
To Defend Borders & Heritages

បង់ប្រាក់ប្រាក់ប្រចាំខែ
TAXES

បង់ប្រាក់ប្រចាំខែដល់មន្ត្រីរដ្ឋបាល
To Pay Salary For Civil Servants

បង់ប្រាក់ប្រចាំខែដល់ទាហានកម្លាំងប្រដាប់ពលកម្ម
To Pay Salary For Soldiers And Forces

សាងសង់ស្ពាន
To Build Bridges

សាងសង់សាលារៀន
To Build Schools

Revenue Mobilization Strategy (RMS) 2014-2018

(The General Department of Taxation)



Content

- 1. General Overview of RMS 2014-2018**
- 2. Progress and Performance**
- 3. Challenges**
- 4. Way Forward**



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1. General Overview of RMS 2014-2018



Vision

**The vision of
Cambodia's
Development**

**To become a higher-middle income
country with per capita income of
between USD4,000 to USD5,000 by
2030.**



**The vision of
RMS 2014-2018**

**To collect domestic revenues
efficiently and effectively in order to
meet the demand for sustainable
socio-economic development.**



Objectives

Strengthen the tax and non-tax administration

Promote the tax-paying culture and tax regulation compliance

Provide facility in effective management and servicing taxpayers

Contribute to improving investment environment and private sector development

Ensure the equality and justice for all Cambodian citizens.



Vision

Increase the total current revenue by at least 0.5 percentage point in addition to the ratio of current revenue to GDP annually



from 15.18% in 2014 to 17.35% in 2018,

Respond to development needs



to maintain high economic growth and achieve national development goals in line with the RS – III and to prepare to be a high middle-income country in the near future,

Expand fiscal space



to strengthen macroeconomic and financial stability, manage debt sustainably and alleviate reliance on external financing

Increase budget



for urgent cases, force majeure and other crises or immediate expenditure of the RGC in the future.



Principles



Rationalize the collection of all existing potential revenues



Not create new kinds of taxes



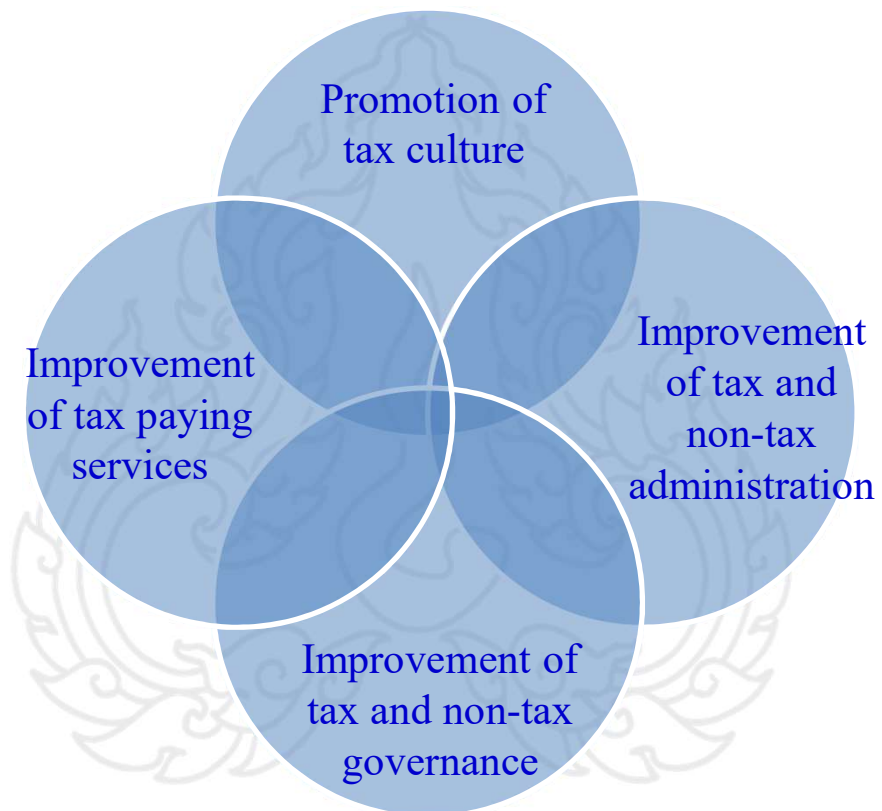
Not increase tax rates



Ensure the facility, equality, justice, efficiency, transparency and accountability in the revenue management and collection.



Four Main Reforms





Strategic Approach of the Medium-term Revenue Mobilization 2014-2018

Improving Revenue Policy
and Institutional Framework

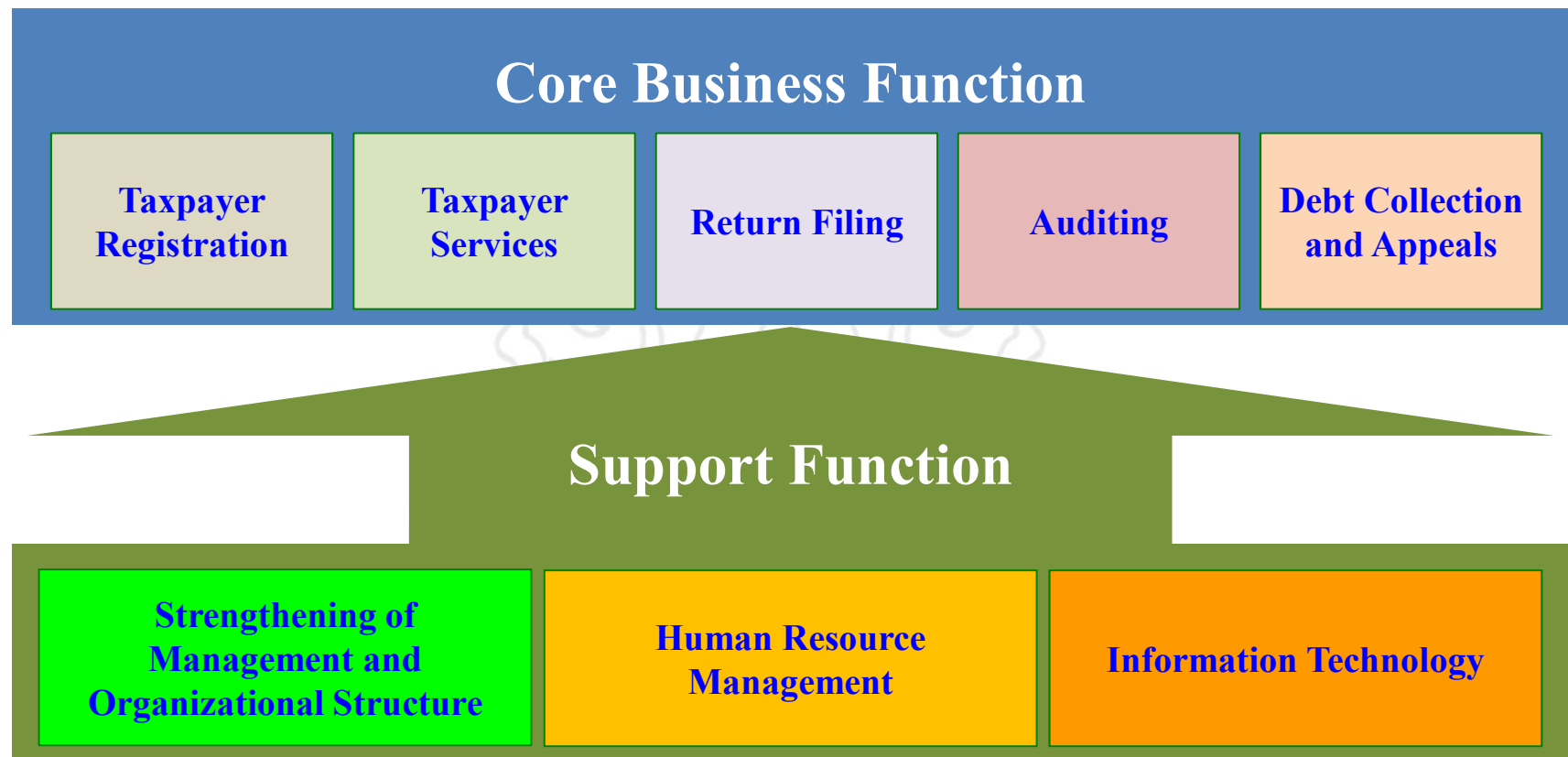
Revenue Growth

Strengthening Revenue
Administration

Strengthening Monitoring
and Evaluation



Diagram for Strengthening GDT's Tax Administration





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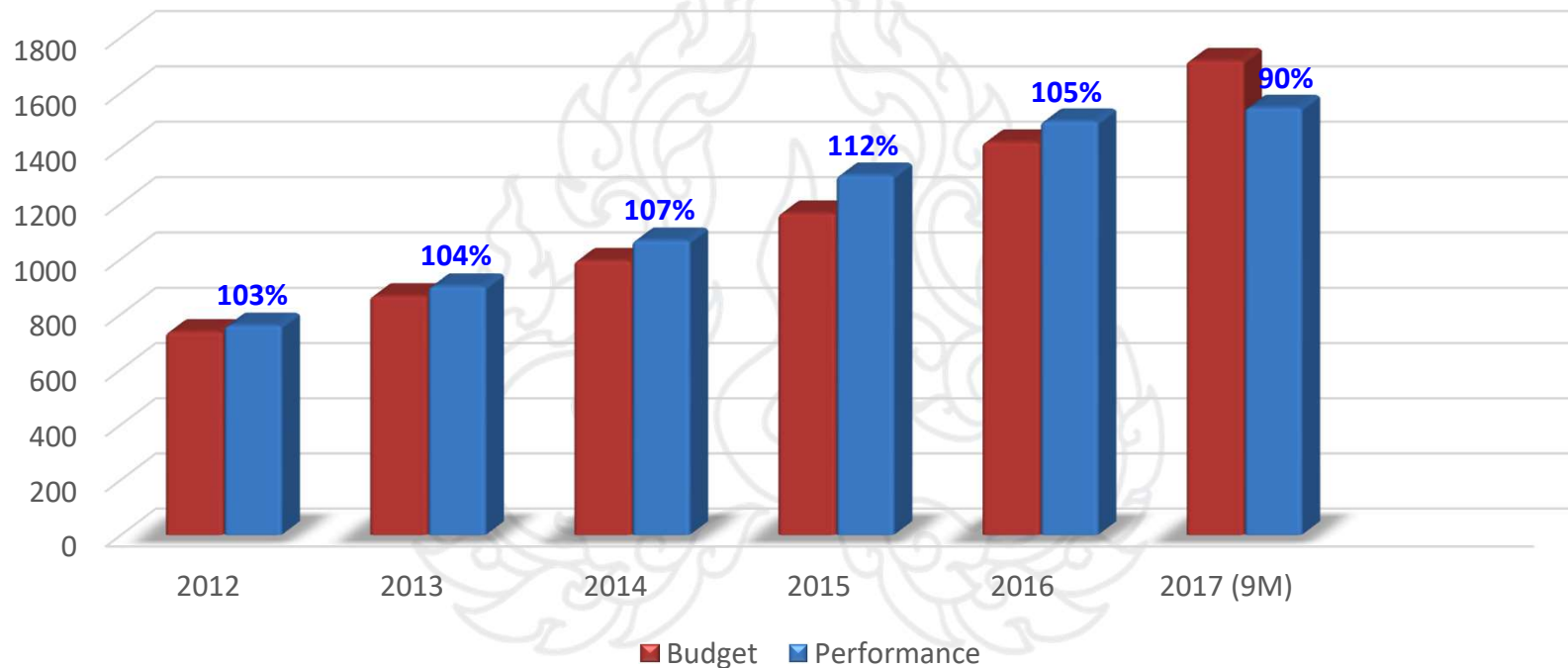
2. Progress and Performance





GDT's Tax Revenue Performance

GDT's Tax Revenue Performance

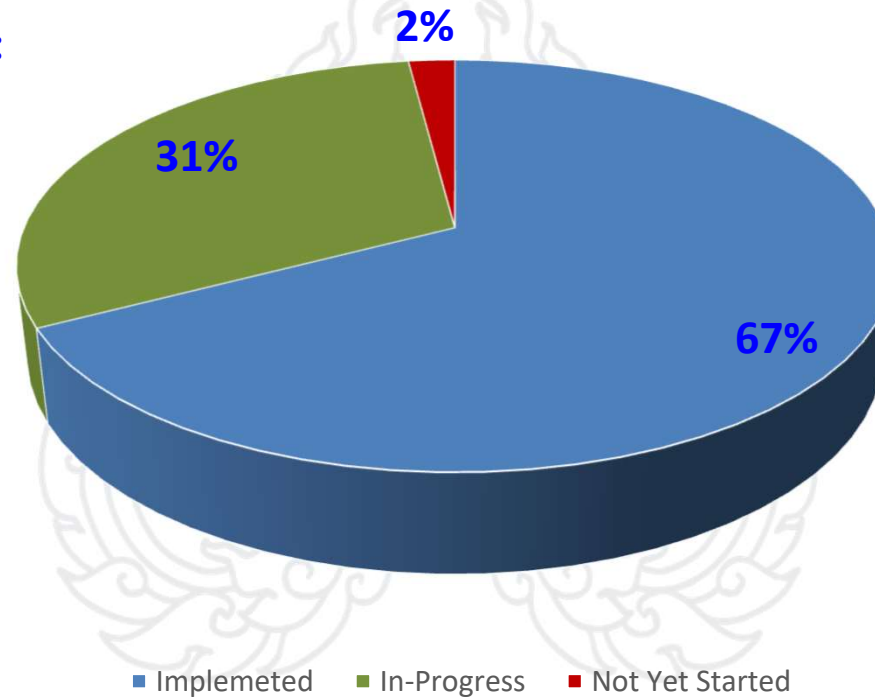




GDT's RMS Performance

GDT RMS Performance by Indicators (By June 2017)

**Total Progress:
84.48%**





Highlight of Progress

Taxpayer Registration

- New Tax Registration Office is established.
- New Centralized Tax Registration System is developed.
- Onsite Visit for Registered Documents Delivery, Verification Address and Photo taking of the premise.
- Street Survey is being conducted.
- New De-registration procedure is developed.



Highlight of Progress (Cont.)

Taxpayer Service

- Frequent Asked Questions are developed and being reviewed.
- Fee and Delivery Timeframe is publicized.
- Tax Agents have been introduced and licensed.
- Multi-media tools have been utilized
- Taxpayer seminars have been conducted.
- New bank partners are expanded.
- New and modern taxpayer service counters have been developed.
- Call Center is at the final stage of preparation.
- Simplified Accounting Format is introduced for small taxpayer.
- Compliance Certificate have been introduced.



Highlight of Progress (Cont.)

Return Filing

- New Return Filing System with notification system has been developed.
- Return Filing Process has been reformed.
- Single Invoice and its online form have been introduced.
- E-payment has been introduced.
- E-filing system is being developed.
- New bank partners are expanded.
- Drop-Box at the bank is being developed.



Highlight of Progress (Cont.)

Auditing

- Tax Audit System has been developed.
- VAT Cross-check system has been developed.
- Single Audit Format is being prepared.
- Audit Manuals on specialized industries have been prepared.
- Transfer Pricing regulation is in place.
- Cooperation with other stakeholders is being expanded.



Highlight of Progress (Cont.)

Debt Collection and Appeals

- Installment Payment has been introduced.
- New non-collectible tax arrears has been renewed.
- Prioritizing the top tax arrears by department and tax branched has been introduced.
- Tax Arrears Manual has been developed.
- New Tax Dispute Resolution Procedure has been developed.
- Confiscation Procedure is being reviewed.
- New Tax Dispute Committee (Ministerial Level) has been established.



Highlight of Progress (Cont.)

Strengthening of Management and Organizational Structure

- New GDT Structure has been approved.
- Investigation Bureaus have been established, and upgraded to department level recently.
- Tax revenue forecasting and analyzing model has been introduced.





Highlight of Progress (Cont.)

Human Resource Management

- The Code of Conduct of Tax Officials has been introduced.
- Human Resource Strategic Plan has been developed.
- Job Description of Tax Officials has been introduced.
- Performance Reporting and Evaluation System has been introduced.
- Human Resource Manual has been developed.
- Capacity Building Trainings/Seminars/Workshops have been conducted.
- More and more young and talented staffs have been recruited.



Highlight of Progress (Cont.)

Information Technology

- Information Technology Strategic Plan has been developed.
- New Management Information System is recognized by ISO/IEC 27001:2013
- Various tax management modules have been developed.
- Mobile Apps have been introduced.
- Performance and Reporting modules have been developed.
- Some online applications have been developed and some are being developed.
- On-time supports has been maintained.



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3. Challenges



Challenges

- Facing difficulties in preparing their own measures to complete the indicators by departments and tax branches .
- Inconsistent and inadequate evaluation comparing to what have actually been achieved.
- Late in providing progress report and relevant documents of departments and tax branches.
- Limited supporting budget for some measures/activities including monitoring and evaluation of the progress.
- Facing difficulties in budget planning and requesting.



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4. Way Forward





Way Forward

- Complete all outstanding indicators
- Continue supporting and encouraging the implementation of the RMS.
- Continue visiting, monitoring, evaluating and provide feedbacks on some gaps needed to be improved to achieve efficiency and effectiveness in the implementation of the RMS.
- Prepare the GDT Strategic Plan
- Consolidate with MEF Strategic Plan (RMS 2019-2023)



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**Thank You
So Much!**