

TAX ON PROFIT WORKSHOP

Date: 29th January 2014

Time: 08:00 am – 12:30 pm

Venue: InterContinental Hotel, Phnom Penh

AGENDA PROGRAM

08:00 - 08:30

REGISTRATION

08:30 - 10:30

TAX ON PROFIT

Taxable income (i.e. timing for revenue recognition, tax vs accounting); Tax exempt income; Deductible and non-deductible expenses; Tax loss utilization; Tax and accounting differences – major adjustments (i.e. provisions, accruals, foreign exchange gains and losses, interest expense, discounts and rebates); Reconciling monthly returns with the finalization return; Filing deadlines; Preparation of the ToP return; Other considerations (i.e. transactions with related parties)

10:30 - 10:45

COFFEE BREAK

10:45 - 11:45

RECENT DEVELOPMENTS OF TAXATION

Non-market interest rates and loans; Registration tax / stamp duty; Tax registration of business-persons and organization; Tax payment for construction business of township, flat, villa or building for sale; Other tax issues with tax registration; Expected tax regulations to be issued

11:45 - 12:30

QUESTIONS AND ANSWERS

SPEAKERS



JUDE OCAMPO
Tax Director



VIREN HAK
Senior Tax Manager
Associate Director



BORAPYN PY
Senior Tax Manager