

**PUBLIC FINANCIAL MANAGEMENT REFORM PROGRAM**

**STAGE 2**

Ministry of Economy and Finance



**Department Action Plan**

**Revenue Group**

- Customs and Excise Department General
- Tax Department General
- Financial Industry Department
- State Properties Department
- Non-Tax Department



# Public Financial Management Reform Program

Departmental Action Plan for Stage2

## **Revenue Group**

- 1. PLATFORM ONE ACTIVITIES TO BE STRENGTHENED IN STAGE 2**
- 2. PLATFORM TWO ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**
- 3. WORK FOR LATER PLATFORMS THAT NEEDS TO BE COMMENCED EARLY**

## **1. PLATFORM ONE ACTIVITIES TO BE STRENGTHENED IN STAGE 2**

Objective/Activity/Action	Time (Month)																O N W A R D	CG	Dept.	Indicators	TA Support
	Apr 08	Ma y 08	Jun 08	Jul 08	Au g 08	Sep 08	Oct 08	No v 08	Dec 08	Jan 09	Feb 09	Ma r 09	Apr 09	Ma y 09	Jun 09						
<b>OBJECTIVE 11: FURTHER IMPROVE REVENUE POLICY AND ADMINISTRATION</b>																					
<b>11. 1. Refine and Implement medium term revenue policy including oil and gas revenue.</b>																	<b>RG/PG</b>	<b>CED,TD, NTRD,SPD, FID,PFEPD</b>	<b>Revenue policy implemented</b>	<b>MDTF</b>	
11.1.1. Prepare medium term revenue policy including oil and gas revenue.	x	x	x	x															EPFPD		
11.1.2. Approve and implement revenue policy in formulation of budget 2009																	x		EPFPD		
11.1.3. Study options and recommend draft tax and non-tax provisions for the petroleum and gas sectors and control and monitoring mechanisms.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>TD, NTRD</b>		<b>Tax TA (IMF)</b>
11.1.4. Review and accelerate the adoption of the draft Law on Casino.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>FID</b>		<b>TA/Study tour</b>
11.1.5. Review and Strengthen the implementation of existing regulatory framework on lottery and soccer betting revenue control and collection system.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>FID</b>		<b>TA</b>
11.1.6. Review and strengthen regulatory framework for Insurance companies including the preparation of draft Prakas on Life Insurance.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	X	X			<b>FID</b>		<b>TA</b>

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11.1.7. Amend the regulatory framework on Insurance.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		TA	
11.1.8. Draft Sub-Decree on Micro Insurance.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		TA	
11.1.9. Review the policies, framework and strategies for Micro Finance and SME financing.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		TA	
11.1.10. Draft Trust Law to supervise Bank and Microfinance.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		TA	
<b>11.2. Develop and implement oil/gas mining revenue policy, mechanisms for transparent management of related revenue flows including EITI, and revenue assessment and collection capacity.</b>																		RG			
<b>11.3. Continued improvement in customs policy and administration</b>																		RG	CED	Tax yield increased	MDTF/ PSD/TF?
11.3.1. Implement CED's enforcement strategy and program using risk management principle in order to reduce smuggling and other illegal cross border activities.	x	x	x	x	x	x	X	x	x	x	x	x	x	x	x	x			CED		
11.3.2. Start ASYCUDA project for the first phase of prototype and 2nd phase Pilot Site at Sihanoukville Port	x	x	x	x	x	x	X	x	x	x	x	x	x	x	x	x			CED	NPT/UNC TAD	
11.3.3. Implement CED's institutional strengthening measure, including a revised staff compensation and incentive structure and good governance program.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			CED		

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11.3.4. Establish a CED structure to manage the Department's reform program.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			<b>CED</b>		
11.3.5. All cash collected by Customs to be deposited directly into the TSA in the NBC.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			<b>CED</b>		
11.3.6. Customs payers to be required to pay by certified company check bank draft	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			<b>CED</b>		
<b>11. 4. Continued improvement in tax policy and administration</b>																	<b>RG</b>	<b>TD/EPFPD/FID</b>	<b>Tax yield increased</b>	<b>MDTF</b>
11.4.1. Strengthen the existing circular 027 and other regulations on casino management	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>FID</b>		
11.4.2. Strengthen the existing regulatory framework and mechanism to collect revenue from slot machine business.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>FID</b>		
11.4.3. Set up database management system and data automation systems for all casino, slot machine, lottery and football betting companies.					x	x	x	x	x	x								<b>FID</b>		<b>TA</b>
11.4.4. Strengthen the implementation of database and data automation system to control the casino and slot machine companies' profiles.											x	x	x	x	x	x		<b>FID</b>		

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11.4.5. Identify options to increase revenues from casino and slot machine companies.					x	x	x	x	x	x								FID		Study tour
11.4.6. Set up mechanism and strengthen the implementation to control the money laundering in the Casino and Slot Machine Businesses.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	FID		Study tour
11.4.7. Set up mechanism and control legally over gaming equipment of the casino and slot machine businesses.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	FID		
11.4.8. Improve cooperation between Ministry of Economy and Finance and Ministry of Interior with regard to the elimination of illegal gambling activities.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	FID		
11.4.9. Prepare regulatory framework on lottery management	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	FID		TA and Study tour
11.4.10. Prepare the legal framework on football Betting management	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	FID		TA and Study tour
11.4.11. Set up legal framework and a mechanism to collect revenue from rain forecasting and rooster fighting betting business; which is already illegally operating in Cambodia.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID		TA

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11.4.12. Set up database management system and data automation systems for all lottery and football betting companies.					x	x	x	x	x	x								FID		TA
11.4.13. Identify options to increase revenues from lottery and football betting companies.					x	x	x	x	x	x	x	x	x	x	x				FID	
11.4.14. Introduce new revenue collection from rain forecasting and rooster fighting betting business.	x	x	x	x	x	x	x	x	x	x									FID	TA
11.4.15. Improve international coordination for technical assistance with regard to the insurance business management	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID	
11.4.16. Set up policy framework and strategy for microfinance.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID	
11.4.17. Review small and medium enterprise (SME) development framework.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID	
11.4.18. Set up legal framework and review agreement to supervise microfinance institution.	x	x	x	x	x	x	x	x	x										FID	
11.4.19. Strengthen and improve the management of development fund that used by MFIs and Banks	x	x	x	x	x	x	x	x	x										FID	
11.4.20. Monitor and supervise MFI that use subordinated debt.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID	



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11.4.21. Monitor and supervise SME funded by government/donors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID		
11.4.22. Establish recommendation fees for Real Estate transaction.						x	x	x	x	x	x	x	x	x	x	x			FID		
11.4.23. Set up schedule inspections to the Licensees and illegal real estate business transaction.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID		
11.4.24. Establish code of conduct and ethics for real estate certificate holders and licensees.							x	x	x	x	x	x	x	x	x	x			FID		
11.4.25. Establish real estate trading act that suitable for Cambodia										x	x	x	x	x	x	x			FID		
11.4.26. Establish valuation standard and also the estate agency standards.							x	x	x	x	x	x	x	x	x	x			FID		
11.4.27. Establish a real estate and valuer association of Cambodia join as a full member of ASEAN Valuer Association (AVA)							x	x	x	x	x	x	x	x	x	x			FID		
11.4.28. Coordinate with private institutes for the establishment of Cambodian Properties institute for Valuers, Appraisers and Real Estate Market participants.										x	x	x	x	x	x	x			FID		

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11.4.29. Cooperate with foreign professional institutes to set up the standard courses in real estate sector.										x	x	x	x	x	x	x		FID		
11.4.30. Upgrade prudential regulation for real estate sector by modernizing real estate practice to meet international standards.										x	x	x	x	x	x	x		FID		
11.4.31. Establish inter-ministries working group (Housing Development Controller) to control housing developers.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		
11.4.32. Securities and Exchange Commission (SEC): drafting sub-decree on Issuance and Trading of non-government Securities and Sub-decree on functioning of S-E-C and other related regulations.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			FID		
11.4.33. Exchange regulations (listing requirements, auction rules for trading, corporate disclosure, and rules and conditions for licensing securities firms and their representatives.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		

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11.4.34. Study and recommend to MEF for reducing threshold of annual profit tax. Enhance collection of salary tax from schools, NGOs, and Employees of International Institutions. Amend the VAT Sub-Decree for reducing VAT threshold in order to increase taxpayers in self assessment system.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.35. Inspect cigarettes stamp affixing in market and study new stamp affixing links to payment of excise tax.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.36. Draft Prakas on Capital Gain Tax (physical person).	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		TA
11.4.37. Strengthen the forecast and analyze tax revenue consistent with international standard.	x	x	x	x	x	x	x	x	x	x	x	X	x	x	x	x			TD		TA
11.4.38. Study and prepare tax treaty and negotiate with other countries.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		TA
11.4.39. Research and recommend to MEF on financial sector taxation including security market. Draft Prakas on the primary financial services.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		TA
11.4.40. Draft Prakas on the determination of tax year of annual profit tax for foreign companies.	x	x	x	x	x	x	x	x	x										TD		

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11.4.41. Study and research guideline on using accounting for small and medium taxpayers.		x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.42. Amend Prakas on rules and procedures of collection enforcement.		x	x	x	x	x	x	x	x									TD		
11.4.43. Draft circular on rules and procedures of inquiry and cross-checking.		x	x	x	x	x	x	x	x									TD		
11.4.44. Prepare tax code numbers of business sectors according to international standard.		x	x	x	x	x	x	x	x									TD		
11.4.45. Draft IT policy.		x	x	x	x	x	x	x	x	x	x							TD		TA
11.4.46. Study and Analyze Property Tax.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		TA
11.4.47. Finalize and implement 15 of 54 audit circulars.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.48. Make plan on tax collection enforcement measures to tax debtors. Select tax debtors and priority classify based on risk.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
11.4.49. Strengthen and expand self assessment system in provinces-cities.	x	x	x	x	x	x	x	x	x	x	x	x						TD		
11.4.50. Census taxpayers at provinces-cities and strengthen the using taxpayer invoices.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		

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11.4.51. Improve tax audit program for MEF and TD in 2008-2009.		x	x	x	x	x	x	x	x									TD		
11.4.52. Implement new five tax audit circulars: (1) audit preparation, (2) audit process, (3) audit planning, (4) working papers, and (5) audit report.		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
11.4.53. Prepare, improve and implement tax audit guidelines on: (1) explanation on taxpayer's obligation and rights, (2) new reassessment notice, and (3) transfer pricing audit.		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
11.4.54. Strengthen registration and prepare third phase of taxpayer's deregistration.		x	x	x	x	x	x	x	x									TD		
11.4.55. Prepare, maintain, control and strengthen network system management in central level. Study new system, conduct seminar and strengthen using IT system at tax branch in provinces-cities.					x	x	x	x	x	x	x	x	x	x	x			TD	TA	
11.4.56. Prepare data system for supporting taxpayer services, return processing, audit, statistic planning, personnel, training, tax debt, inquiry and cross-checking and transportation.				x	x	x	x	x	x	x	x	x	x	x	x			TD		

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11.4.57. Enhance the existing database system.		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
11.4.58. Revise data management program: Taxpayer registration, tax payment, tax collection, tax on mean of transportation, and tax officials.		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		TA
11.4.59. Set up application for new information system: collection of third information, administrative document, accounting and statistic, audit programming.		x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		TA
11.4.60. Prepare safety system for server room.				x	x	x	x	x	x									TD		
11.4.61. Prepare automatic information system link with other departments under MEF and other institutions.															x	x		TD		TA
11.4.62. Set up intranet for using in TD.													x	x	x	x		TD		TA
11.4.63. Set up network at tax branch in provinces-cities linked to TD.													x	x	x	x		TD		TA
11.4.64. Establish Cambodian Tax Training Center.				x	x	x	x	x	x	x	x	x						TD		TA

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	Apr 08	Ma y 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	Ma y 09	Jun 09						
11.4.65. Set up district tax offices at Khan Kep and Khan Damnak Changer (Kep city), Sampoeu Lun District, Phnom Prek District, Kamreang District, Samlot and Ratanak Mundul (Battambang Province).	x	x	x	x	x	x	x	x	x										TD		
11.4.66. Construct new building of tax district offices and tax branch in provinces-cities.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.67. Set up library at new building's TD.										x	x	x	x	x	x				TD		
11.4.68. Complete construction of 7 th-11th floors and parking place for new TD building and equip for new department building.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.69. Improve local tax branch offices.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			TD		
11.4.70. Improve the incentive system for tax officers based on performance.	x	x	x	x	x	x	x	x	x										TD		
<b>11.5. Continued improvement in non-tax revenue policy and administration including state property</b>																		RG	NTRD, SPD	Improved non-tax revenue policy	MDTF
11.5.1. Participate to formulate Revenue mobilization policy	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			NTRD		

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11.5.2. Review and revise existing legal frameworks on non-tax revenue and study new sources of non-tax revenue.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			NTRD, SPD		
11.5.3. Prepare Legal Frameworks for Non-tax Revenue Management.							x	x	x	x	x	x	x	x	x	X			NTRD, SPD	TA	
11.5.4. Finalize and implement the Circular on Introduction of National Receipt and organize seminar and distribute and monitor the National Receipt.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			NTRD		
11.5.5. Review, monitor and enforce payment of revenue and debt collection measures	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			NTRD, SPD		
11.5.6. Develop the incentive scheme for non-tax revenue collectors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			NTRD		
11.5.7. Draft law and regulation on state property management including natural resource management							x	x	x	x	x	x	x	x	x	x			SPD	TA	
11.5.8. Participate with CDC to prepare a sub decree on implementation of concession law	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x				SPD		
11.5.9. Develop measures and procedures to improve the management of autonomous entities such as public administrative institution, and public enterprises and privatization.					x	x	x	x	x	x	x	x	x	x	x				SPD		



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11.5.10. Continue to improve and strengthen the implementation of law and regulations with regards to the use/exploitation of natural resources, sell/rent and concession of state property, and state enterprise operation.	x	x	x	x	x	x												SPD		TA
11.5.11. Take actions on the outstanding arrears from state property through fine/penalty cancel of contracts and the legal procedures.				x	x	x	x	x	x	x	x	x	x	x	x	x		SPD		
11.5.12. Refine the contracts and charge books for efficiency of public revenue management of the state assets concession with cooperation with local authorities and line ministries.						x	x	x	x	x	x	x	x	x	x			SPD		
11.5.13. Continue to study option to improve and increase potential source of revenue/fees.	x	x	x	x	x	x												SPD		
11.5.14. Appoint NTRD staff to monitor non-tax revenues at line ministries to strengthen revenue recording system.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		NTRD		
11.5.15. Create working group to monitor non-tax revenue collection and payment.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		NTRD		
11.5.16. Develop inventory policy and procedures.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		SPD		

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11.5.17. Draft law and regulations on state property management including natural resource management					x	x	x	x	x	x	x	x							SPD	
11.5.18. Develop measures to Improved privatization and management of state own enterprises					x	x	x	x	x	x	x	x							SPD	

## **PART 2. PLATFORM TWO ACTIVITIES TO BE IMPLEMENTED IN STAGE 2**

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<b>OBJECTIVE 25: IMPROVED ACCOUNTING, FINANCIAL REPORTING AND TRANSPARENCY</b>																				
<b>25. 4. Improve forms of reporting to and communication with the public.</b>																	<b>PG/PF EPD, LMs RG</b>	<b>CED,TD, NTRD,SPD, FID,PFEPD</b>		<b>MDTF</b>
25.4.1. Revise and make guideline books on LOT, including accommodation tax and unused land tax. Enhance taxpayer services for improving tax compliances.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>TD</b>		<b>TA</b>
25.4.2. Prepare leaflets on taxpayer rights and obligations.		x	x	x	x	x	x											<b>TD</b>		
25.4.3. Study and set up webpage for TD and prepare new server for new network (Web server, file server, application server, back up server) and protection system.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>TD</b>		<b>TA</b>
25.4.4. Study for setting up E-Tax system, E-Registration system, E-Filling system, and E-Payment system.			x	x	x	x	x	x	x	x	x	x	x	x	x	x		<b>TD</b>		TA

Objective/Activity/Action	Time (Month)															O N W A R D	CG	Dept.	Indicators	TA Support
	Apr 08	Ma y 08	Jun 08	Jul 08	Au g 08	Se p 08	Oct 08	No v 08	De c 08	Ja n 09	Fe b 09	Ma r 09	Apr 09	Ma y 09	Jun 09					
25.4.5. Revise Prakas on appeal procedure to ensure that the procedures are clear to the taxpayers and to help taxpayers and tax officials to understand their rights and obligations.		x	x	x	x	x												TD		
25.4.6. Expand and strengthen tax payment by using banking system for medium taxpayer in provinces-cities.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
<b>25. 5. Introduction of mechanisms to complete and regularly update asset register</b>																	RG	SPD		
25.5.1. Review existing rules an regulations and identify issues of state assets inventory management to develop guidelines, manuals, and procedures for efficiency of state assets inventory management by cooperating with line ministries.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		SPD		
25.5.2. Develop and implement state assets register and computerize state assets database including data entry, manual and regular update.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		SPD		

Objective/Activity/Action	Time (Month)															ONWARD	CG	Dept.	Indicators	TA Support	
	Apr 08	Ma y 08	Jun 08	Jul 08	Au g 08	Se p 08	Oct 08	No v 08	De c 08	Ja n 09	Fe b 09	Ma r 09	Apr 09	Ma y 09	Jun 09						
25.5.3. Improve state property inventory recording, reporting, and controlling.	x	x	x	x	x	x													SPD		
25.5.4. Develop expropriation law	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			SPD		
25.5.5. Cooperate with ministry of land management, urbanization, and construction to develop a procedure to issue titles of state assets for line ministries and local authorities.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			SPD		
25.5.6. Improve capacity building to manage state assets inventory through new recruiting staff, training and study tours.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			SPD		
<b>OBJECTIVE 28: BUILDING INSTITUTIONAL CAPACITY AND MOTIVATIONAL MEASURES</b>																					

Objective/Activity/Action	Time (Month)															O N W A R D	CG	Dept.	Indicators	TA Support	
	Apr 08	May 08	Jun 08	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09						
28.1. Organizational development relevant to Stage 2 including complete functional reviews of all MEF departments and financial development in LMs. Develop and implement strategic plan for each department, develop approach to production and dissemination of system manuals, introduce policies for effective use of technical assistance, recruitment of advisers to support the capacity development plan,. Improve work practices through increase use of technology.																		<b>GS/PD/ALL</b>			
28.1.1. Strengthen the FID's institutional capacity for revenue collection, through management training. (Develop the internal and external relations)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x			<b>FID</b>		<b>Study Tour</b>

Objective/Activity/Action	Time (Month)															O N W A R D	CG	Dept.	Indicators	TA Support
	Apr 08	Ma y 08	Jun 08	Jul 08	Au g 08	Se p 08	Oct 08	No v 08	De c 08	Ja n 09	Fe b 09	Ma r 09	Apr 09	Ma y 09	Jun 09					
28.1.2. Strengthen supervision capacity and operational management of Casino Division, Gaming betting Management Division, Insurance Division and Stock Market Division.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		Study Tour
28.1.3. Strengthen capacity building for Real Estate regulators and market participants.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		Study Tour
28.1.4. Upgrade Real Estate skill by establishing lineage with regional and international training center.										x	x	x	x	x	x	x		FID		Study Tour
28.1.5. Improve international coordination for technical assistance with regard to the stock market management.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		FID		
28.1.6. Capacity Building (training program in country and a broad).	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		TA
28.1.7. Educate tax culture in training institutions, tax provisions in website and to public through media so that they understand the importance and the necessity of taxes in the society.				x	x	x	x	x	x									TD		



Objective/Activity/Action	Time (Month)															O N W A R D	CG	Dept.	Indicators	TA Support
	Apr 08	Ma y 08	Jun 08	Jul 08	Au g 08	Se p 08	Oct 08	No v 08	De c 08	Ja n 09	Fe b 09	Ma r 09	Apr 09	Ma y 09	Jun 09					
28.1.8. Conduct study tour overseas to gain an understanding and experience in the area of oil and gas industry.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		TD		
28.1.9. Provide various training courses on taxation to the trainers so that they can train other officials in the tax training center.											x	x	x	x	x	x		TD		TA