

The 2nd IBC Open Meeting

At Himawari Hotel

On June 06th 2018

The 2nd IBC Open Meeting at Himawari Hotel on June 06th 2018. There were more than 50 attendees. Their started with a presentation by IBC Treasurer Mr. Brendan James Lalor on the Tax Registration for NGOs and Business Associations, based on the recent issued Prakas. More practical information and updates would be followed up in upcoming IBC commnications and events.

And the meeting was followed by an enthusiastic presentation by Mr. Anthony Keck and Ms. Kamila Novak from Havas Riverorchid Group "On eMojis, Condoms & Rabie - Challenges and Opportunities working on communications for development and behavior change across Indochina". How your business and social value would be created simulataneously...





Social Business Unit

HAVAS GLOBAL



18 000 PEOPLE

320 OFFICES

80 COUNTRIES

124 CITIES



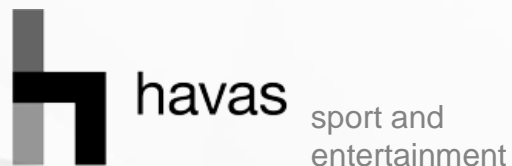
HAVAS COMPANY

vivendi



CANAL+

ekino.



affiperf

mobext

socialyse

artemis alliance

ecselis

HAVAS INDOCHINA

300 PEOPLE

6 OFFICES

5 COUNTRIES

5 CITIES



YANGON/MYANMAR

BANGKOK/THAILAND

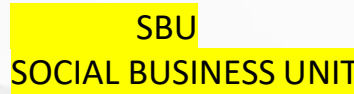
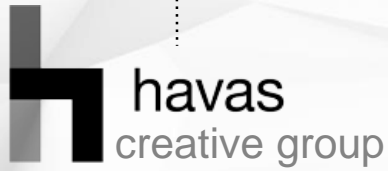
PHNOM PENH/CAMBODIA

HO CHI MINH/VIETNAM

VIENTIANE/LAOS



HAVAS CAMBODIA



OUR MOJO

***Indochina** is our sole focus.*

*We operate as one agency in one region - **Indochina** - although we happen to be located in five different cities.*

*We are the biggest and most successful agency network in **Indochina**.*

LOVING
KNOWING
LIVING
INDOCHINA

WHAT DO WE DO?

**WE CREATE
BRANDS
WE PROMOTE BRANDS**

WE BUILD BRANDS

MAKE THE SALE TODAY AND BUILD THE BRAND FOR TOMORROW

CLIENTS



WHY DO WE DO THIS?

BRANDS PLAY ROLES IN PEOPLE'S **LIVES** AND **REALITIES**.

THEY BECOME A PART OF PEOPLE'S OWN LIFE **STORIES**.

BRANDS CAN BE **COCA-COLA**, **YORKSHIRE** OR THE **RED CROSS**,
EVIAN, **U2** OR THE **UNITED NATIONS**,
LUKE SKYWALKER, **OXFORD UNIVERSITY**, OR **QANTAS**,
THE **REPUBLICAN PARTY**, **BARCELONA FC**, OR THE **POPE**

WE ASK WHAT SORT OF **CHARACTERS** MIGHT THEY BE IN THOSE STORIES.

HOW DO WE DO THIS?

VIA ARCHETYPES

VIA STORY TELLING

THE POWER OF STORIES

TO IMPART MEANING AND EXPLAIN A DIFFICULT WORLD

WE ALWAYS REMEMBER STORIES BETTER THAN FACTS



CUEVA DE LOS MANOS, ARGENTINA, c. 5000BC



LASCAUX CAVE, FRANCE, c. 13,000BC - 18,000BC

THE 12 ARCHETYPES



INNOCENT



EXPLORER



SAGE



HERO



OUTLAW



MAGICIAN



EVERYMAN



LOVER



JESTER



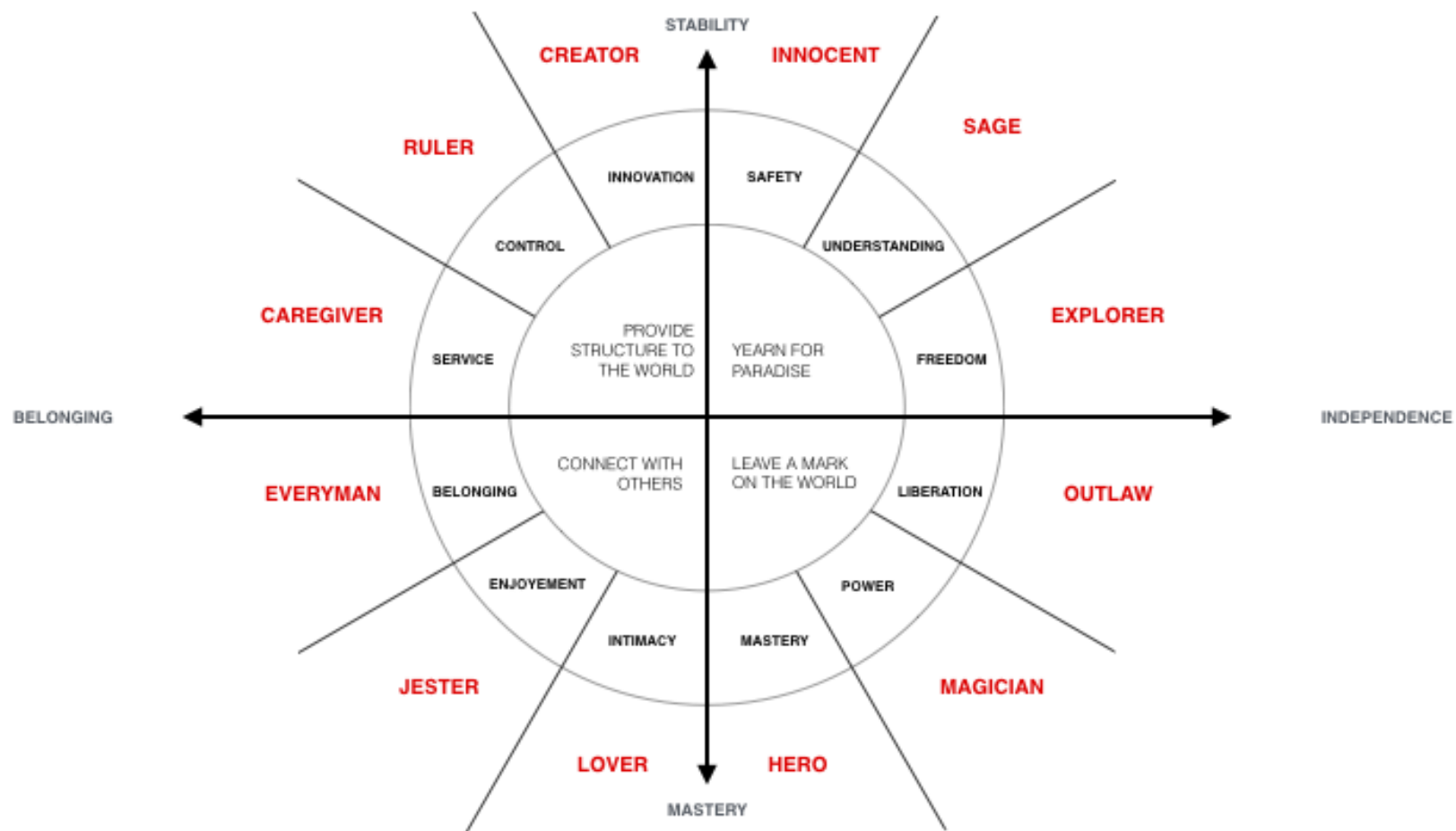
CAREGIVER



CREATOR



RULER



WHY DO WE USE IN IN ADVERTISING ?

To create *differentiation* and *meaning* within the category

CHOCOLATE



HERO

SNICKERS

THE CURE OF HUNGER - YOU ARE NOT YOU WHEN YOU ARE HUNGRY



JESTER

M&M's

CHARACTERS MAKE FUNS OF THEMSELVES



EVERYMAN

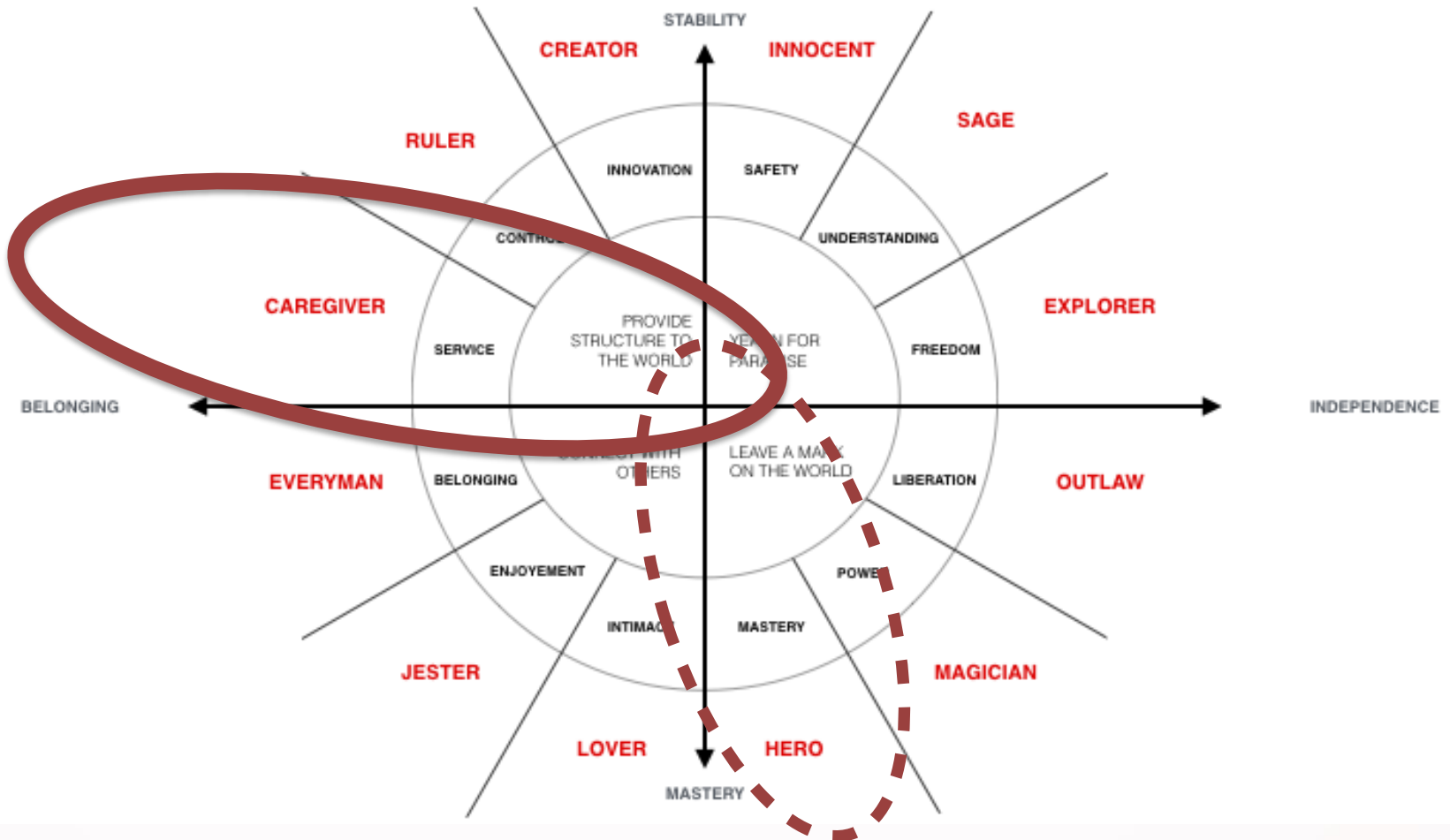
KitKat

EVERYONE NEEDS A BREAK

SOCIAL BUSINESS UNIT

**IN JUNE 2017
WE LAUNCHED THE HAVAS RIVER ORCHID
SOCIAL BUSINESS UNIT**





THE CAREGIVER

PRIME MOTIVATION: STABILITY

Security from human vulnerability

MOTTO:

Love thy neighbour

CORE DESIRE:

Protect people from harm

GOAL:

Help others

GIFT:

Compassion, generosity

KNOWN AS:

Altruist, saint, parent, helper, supporter

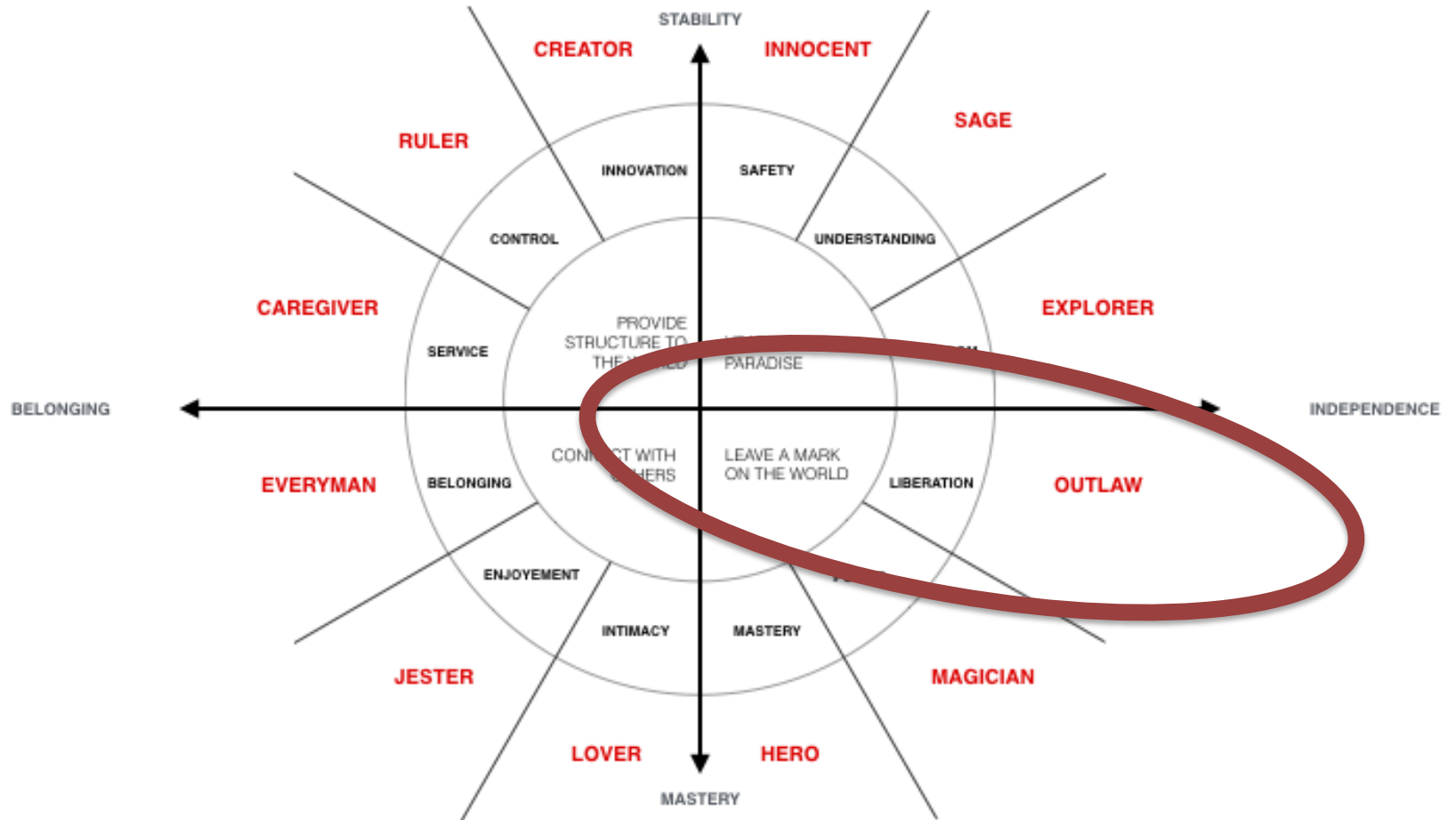
NARRATIVE:

Caregiver brands reflect the feeling / desire to help others.

That care moves through the levels of caring for / nurturing dependents to balancing self care with care for others through to broader altruism and care for the wider world.

Caregivers are maternal – down to earth or Fairy Godmothers: and because of this are often related to the Innocent: Innocents want the world to be a safer more beautiful place: Caregivers make that happen.

GREENPEACE



THE OUTLAW

PRIME MOTIVATION:

MASTERY

Rebel with a cause

MOTTO:

Rules are meant to be broken

CORE DESIRE:

Revenge and revolution

GOAL:

Destroy what is not working

GIFT:

Courage and radical freedom

KNOWN AS:

Rebel, revolutionary, villain, wild man, enemy, misfit

NARRATIVE:

Outlaw brands fly in the face of conventional behaviour. And morality; they are outsiders which set themselves apart from the group and behave in shocking or disruptive ways, resonating with attitudes which are rebellious and revolutionary.

As with festivals, Outlaws brands offer release from the Jungian shadows of culture, liberating and purging in the process

A LONG TIME AGO...IN A GALAXY FAR FAR AWAY



Forms or images of a collective nature which occur practically all over the earth as constituents of myths and at the same time as individual products of unconscious origin
Carl Jung Psychology and Religion

DARTH VADER

RULER

YODA

SAGE

LUKE SKYWALKER

HERO

PRINCESS LEIA

LOVER

HANS SOLO

OUTLAW

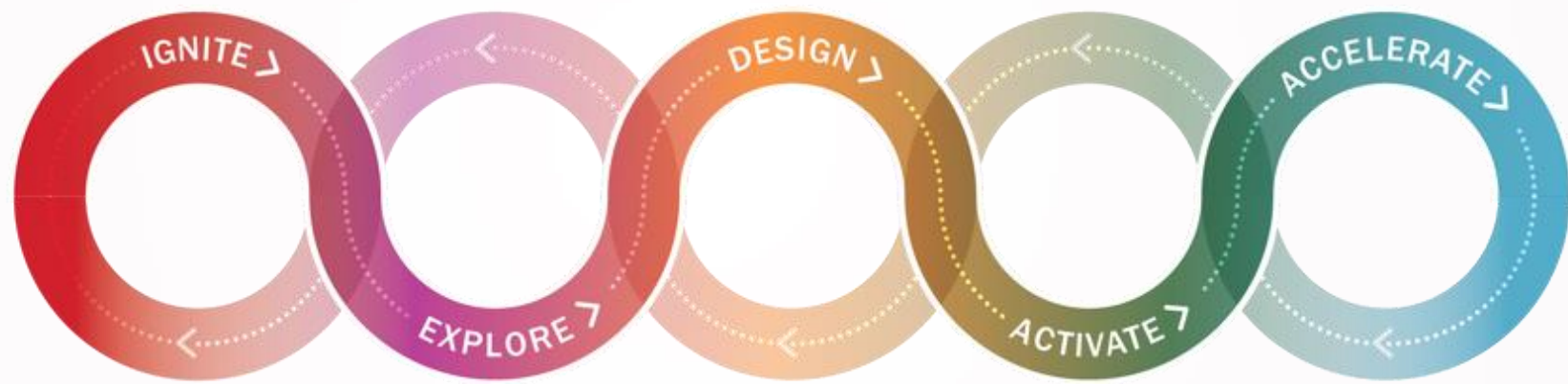
C3PO

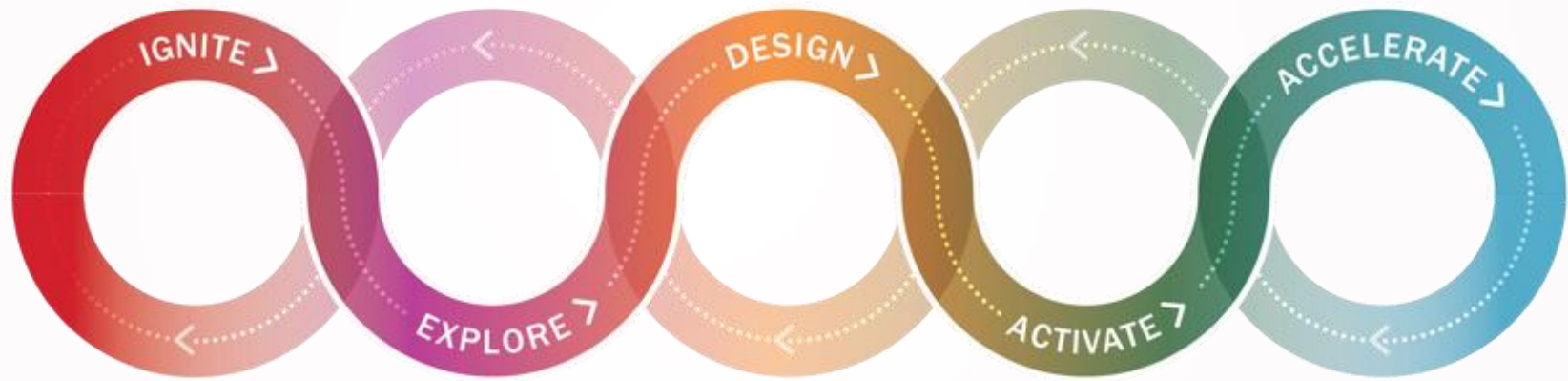
JESTER



STRATEGY

MAP





Objectives
KPI's
What's stopping people
coming to our brand /
message / behaviour
change ?

Human and
category
insights

Strategic platform
Communication
strategy

Communication
idea and
touchpoints

Measure
refine
expand

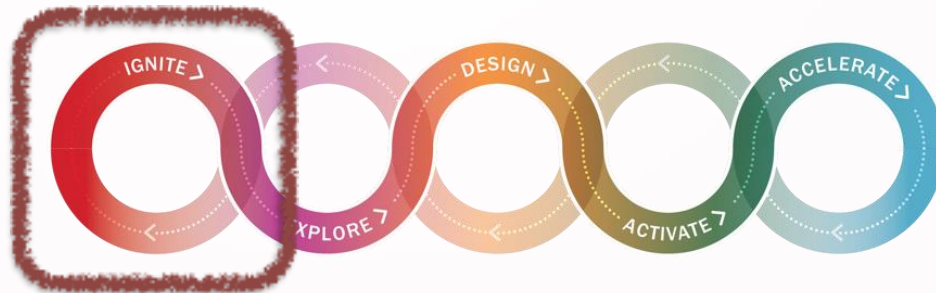
CONSENSUAL SEX

UNAIDS:UNFPA

14 FEBRUARY

460,000 URBAN DATES

TALKING LOVE, MAKING LOVE

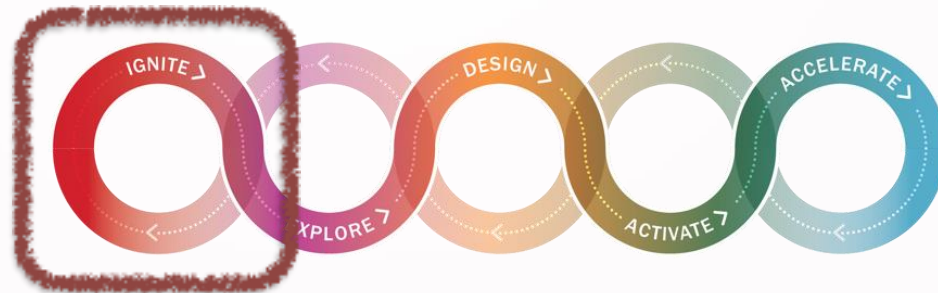


15 FEBRUARY

MORNING-AFTER PILL SALES 20 TIMES AVERAGE

STD INFECTION RATES DOUBLE

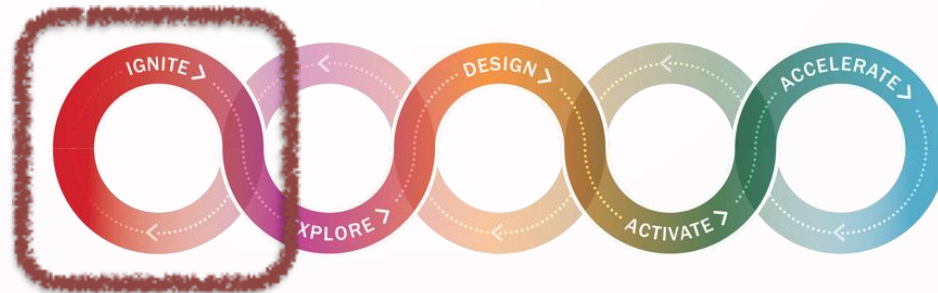
UWP RATES MORE THAN DOUBLE



UNAIDS UNFPA

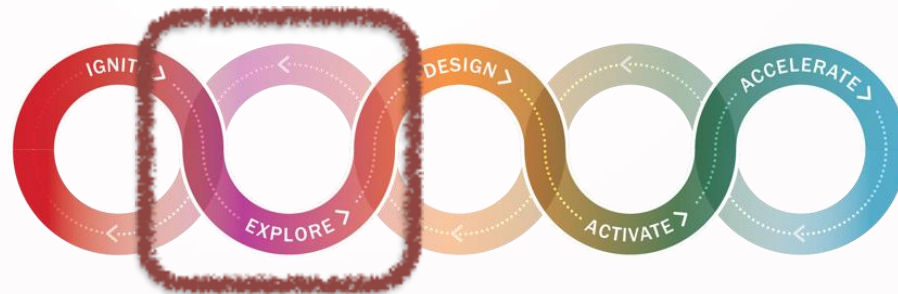
POINTLESS TO TRY AND STOP SEX ON VALENTINE'S DAY

PROMOTE SAFE SEX ON VALENTINE'S DAY



TABOO SUBJECT IN A CONSERVATIVE SOCIETY

SIGNIFICANT FORMAL AND INFORMAL RESTRICTIONS ON BROADCAST
MEDIA AND FACE-TO-FACE EVENTS

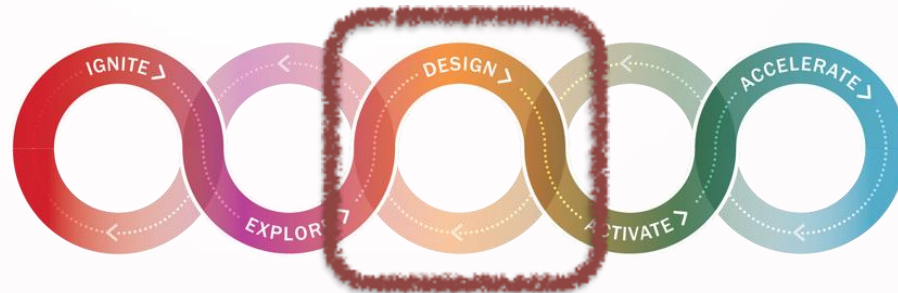


IF WE CAN'T TALK ABOUT IT, THEN DON'T TALK ABOUT IT

LET PEOPLE HEAR WHAT WE DON'T SAY

LET OTHERS TALK ABOUT WHAT WE CAN'T SAY

AND LET EVERYONE ELSE TALK ABOUT THAT

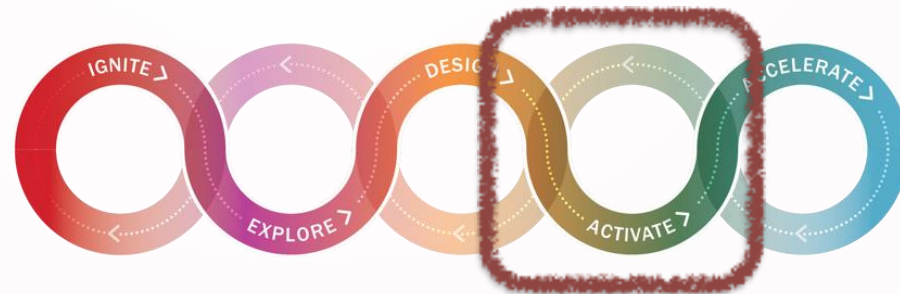


RADIO

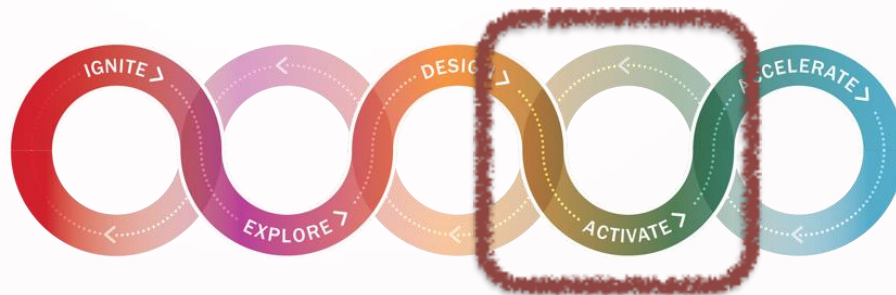
SHOWS NOTHING

SAYS VERY LITTLE

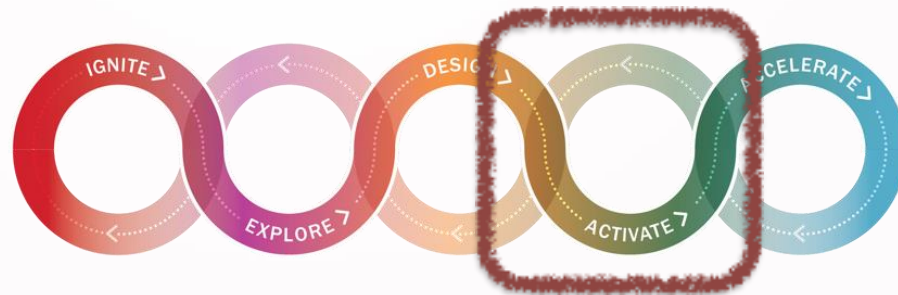
COMPLETELY UNBRANDED



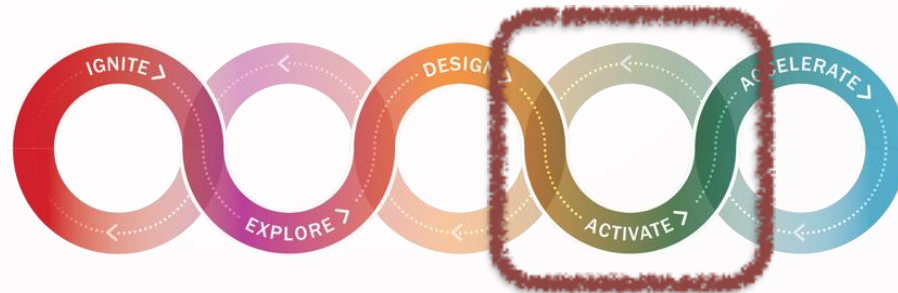
BARFLIES



PARKED UP



THEN HAVE THE COUNTRY'S LEADING 'ISSUES' VIDEO BLOGGER
PLAY THE RADIO AND DISCUSS SAFE SEX ON
VALENTINES DAY



Blog Post on 12th Feb

A Dose of Cath
12 February at 10:00 · 🌐

For English version, click here: <https://goo.gl/KptHbq>
នៅសល់តែថ្ងៃទៀតទេ ក៏ដល់ថ្ងៃបុណ្យនៃក្ដីស្រឡាញ់ហើយ។ ពេលដែលមានការនិយាយពីថ្ងៃបុណ្យនេះ ក៏មានការនឹកឃើញដល់កាតុកម្មទេ។ តើធ្វើរបបណាទើបយើងអាចដដែលកាតុកម្មដែលដុះនៅក្នុងខ្លួនយើង? ហើយវាជាកាតុកម្មប្រៀបដូចគ្នាទេ?
ការសរសេរអត្ថបទប្រចាំថ្ងៃនេះបានជម្រុញលើកទឹក តាមរយៈការប្តេជ្ញាចិត្តរបស់អង្គការ UNFPA Cambodia UNFPA និង UNAIDS Cambodia ក្នុងគោលបំណងគាំទ្រទ្រទេសកម្ពុជាក្នុងការប្រយុទ្ធប្រឆាំងនឹងការរីករាលដាលនៃជំងឺអេដស៍ (HIV) និងកិច្ចមិត្តភាព... See more



ការនិយាយជាមួយដៃគូអ្នកនឹកវាដូចម្តេចទើបដល់មានសុវត្ថិភាព និងមានការព្រមព្រៀង | [adoseofcath](#)
កាតុកម្មទេ និងការរីករាលដាលនៃជំងឺអេដស៍ ជាញឹកញាប់មិនខ្វះខាតទេ ពេលយើងនិយាយអំពីវា...
[LEARN MORE](#)

<https://www.facebook.com/adoseofcath/posts/2037319906522544>

Video Post on 13rd Feb

A Dose of Cath
13 February at 16:00 · 🌐

ទិវានៃក្ដីស្រឡាញ់គឺថ្ងៃស្អែកនេះហើយ! អ្នកទាំងអស់គ្នាប្រហែលជាដឹងថាថ្ងៃនៃក្ដីស្រឡាញ់ទៅកាន់ដៃគូ និងអ្នកជាទីស្រឡាញ់ហើយ ប៉ុន្តែទិវានេះមិនមែនតែសប្បាយមួយមុខទេ។ មនុស្សជាច្រើនគិតដល់កាតុកម្មពេលដែលនិយាយពីទិវានៃក្ដីស្រឡាញ់ ប៉ុន្តែវាមានរឿងជាច្រើនទៀតដែលយើងត្រូវគិត។ នៅក្នុងជំងឺអេដស៍ យើងនឹងដឹងពីទិវានៃក្ដីស្រឡាញ់ ការព្រមព្រៀង និងកាតុកម្មដោយសុវត្ថិភាព ព្រោះកាតុកម្មទេដែលល្អ គឺកាតុកម្មទេដែលមានសុវត្ថិភាព។ ការសរសេរអត្ថបទប្រចាំថ្ងៃនេះបានជម្រុញលើកទឹក តាមរយៈការប្តេជ្ញាចិត្តរបស់អង្គការ U... See more



<https://www.facebook.com/adoseofcath/videos/2038197663101435/>

Photo Post on 14th Feb

A Dose of Cath
14 February at 12:58 · 🌐

រីករាយទិវានៃក្ដីស្រឡាញ់!
ជម្រុញលើកទឹកចិត្ត តាមរយៈការប្តេជ្ញាចិត្តរបស់អង្គការ UNFPA Cambodia និង UNAIDS Cambodia
Happy Valentine's Day! Show your love through respect, understanding, attention, and consent.
Inspired by the dedication of UNFPA and UNAIDS Cambodia.



<https://www.facebook.com/adoseofcath/photos/a.1588303351424204.1073741829.1552360285018511/2038719606382574/?type=3>

A Dose of Cath
Published by Panha Chum [?] · February 13 at 4:00pm · 🌐

ទិវានៃក្តីស្រឡាញ់គឺថ្ងៃស្អែកនេះហើយ! អ្នកទាំងអស់គ្នាប្រហែលជាភ័យខ្លាចនឹងបង្ហាញពីក្តីស្រឡាញ់ទៅកាន់ដៃគូ និងអ្នកជាទីស្រឡាញ់ហើយ ប៉ុន្តែទិវានេះមិនមែនត្រឹមតែសប្បាយមួយមុខទេ។ មនុស្សជាច្រើនគិតដល់ការរួមភេទដែលនិយាយពីទិវានៃក្តីស្រឡាញ់ ប៉ុន្តែវាមានរឿងជាច្រើនទៀតដែលយើងត្រូវដឹង។ នៅក្នុងវីដេអូនេះ យើងនឹងជជែកពីទិវានៃក្តីស្រឡាញ់ ការព្រមព្រៀង និងការរួមភេទដោយសុវត្ថិភាព ព្រោះការរួមភេទដែលល្អ គឺការរួមភេទដែលមានសុវត្ថិភាព។

ការសរសេរអត្ថបទបច្ចុប្បន្ននេះត្រូវបានជម្រុញលើកទឹកចិត្ត តាមរយៈការប្តេជ្ញាចិត្តរបស់អង្គការ U... See More

208,096 people reached

Boost Post

Recent Activity

Boosted on Feb 14
Audience: Love
By Catherine V Harry · Finished 4 days ago

View Results

👍❤️👎 Jii Jov, Ean Chetra and 5.1K others 99 Comments 890 Shares

Performance for Your Post

208,096 People Reached

65,688 Video Views

6,796 Reactions, Comments & Shares

5,358 👍 Like	5,008 On Post	350 On Shares
206 ❤️ Love	192 On Post	14 On Shares
56 😂 Haha	47 On Post	9 On Shares
64 😱 Wow	59 On Post	5 On Shares
8 😞 Sad	7 On Post	1 On Shares
4 😡 Angry	4 On Post	0 On Shares
179 Comments	136 On Post	43 On Shares
927 Shares	890 On Post	37 On Shares

45,371 Post Clicks

26,562 Clicks to Play	64 Link Clicks	18,745 Other Clicks
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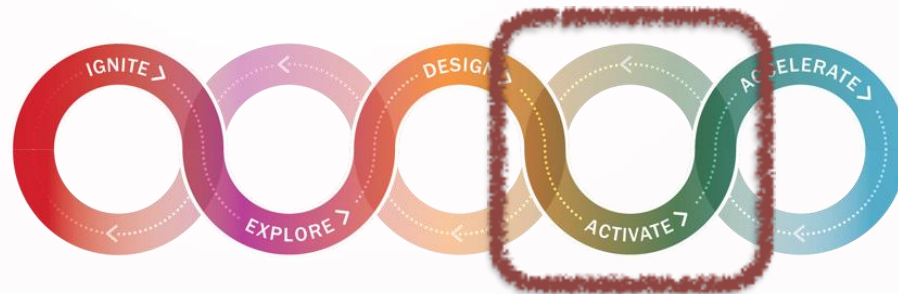
NEGATIVE FEEDBACK

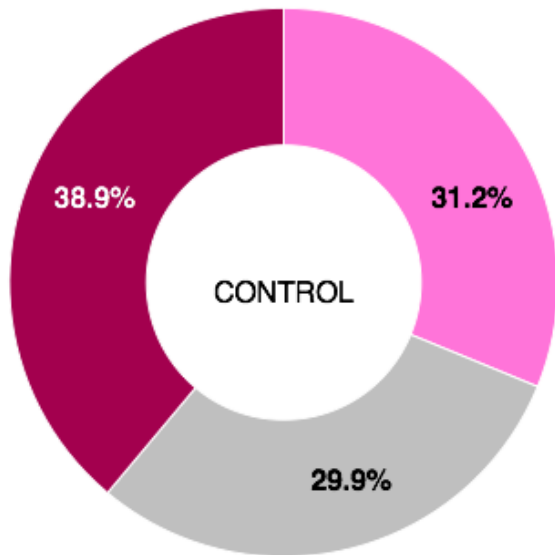
2 Hide Post 3 Hide All Posts
0 Report as Spam 0 Unlike Page



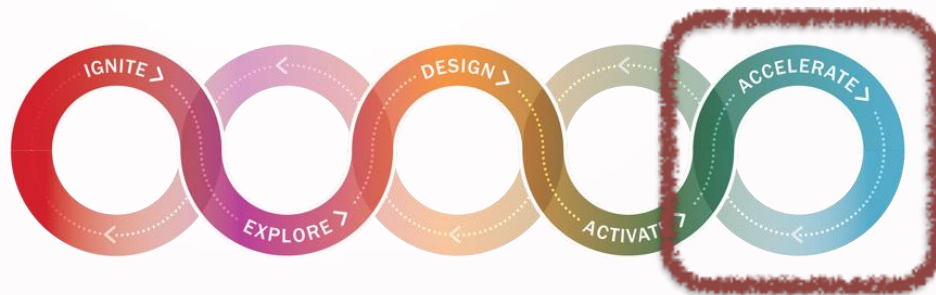
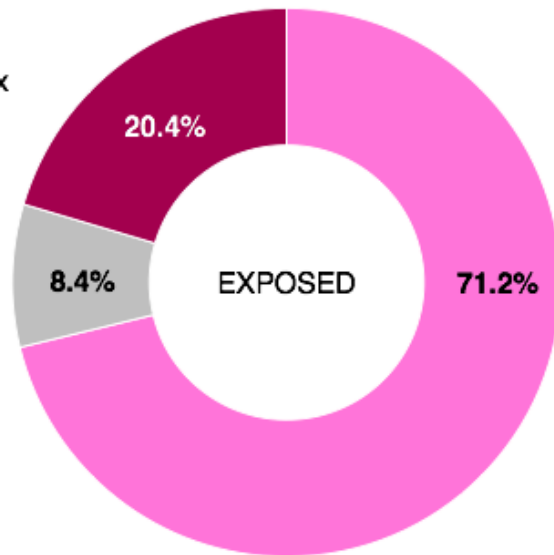
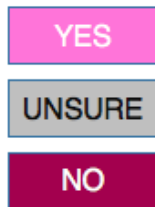
AND HAVE CATH ENCOURAGE PEOPLE TO TALK OPENLY
ABOUT SAFE SEX ON THEIR VALENTINE'S DATE

VALENTINE'S DATES BECAME OUR 'EVENTS'
72,000 OF THEM





Discussed safe sex
at some point on
Valentine's date





1 March 2018

Dear Francesca,

Subject: UNFPA and Havas collaboration on promoting sexual and reproductive health and rights during World Condom Day and Valentine's Day 2018

I would like to express my sincere thanks to you and the Havas team on behalf of UNFPA Cambodia for your initiative, your commitment and the contribution to promoting sexual and reproductive health and rights during World Condom Day and Valentine's Day 2018. It was an extremely fruitful collaboration and the outreach results were remarkable.

The collaboration with "A dose of Cath" and the other messaging via radio and social media created a powerful and coordinated approach to reaching young people, particularly in urban settings, with important information and messages.

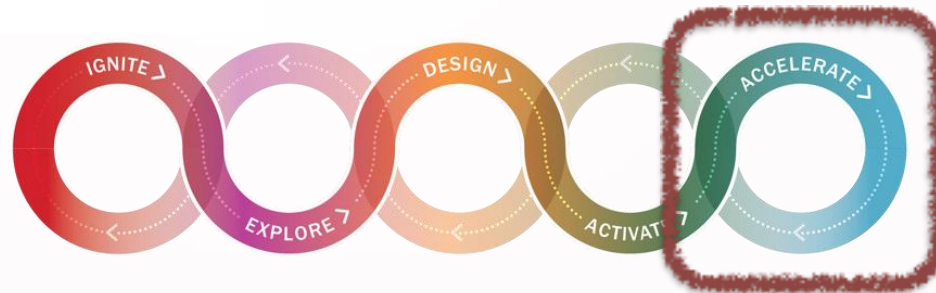
We look forward to possible future collaboration should opportunities arise and thank you once again for your support.

Sincerely yours,

Catherine Breen Kamkong
UNFPA Representative ad-interim

NOW PLANNING PHASE 2 CAMPAIGN FOR 2019 VALENTINE'S DAY

BROADEN THE DISCUSSION TO CONSENSUAL SEX AND THE EVEN MORE SENSITIVE TOPIC OF DATE RAPE





DISTRACTED DRIVING

**AIP FOUNDATION
Cambodia & Vietnam**















🚫
គេហទំព័រ
ព័ត៌មាន
ឧបករណ៍ថ្មី
វីដេអូ
LifeStyle

តួលេខនៃចំនួនអ្នកស្លាប់នេះ ត្រូវបានគេចាត់ទុកថា គឺតួលេខខ្ពស់ ជាងចំនួនយោធាកម្ពុជាដែលមនុស្សបានប្រព្រឹត្តជំហុំរាល់ឆ្នាំទៅ
 ទៀត ។ ហេតុដូច្នេះ សូមចូលរួមទាំងអស់គ្នា ដើម្បីបញ្ឈប់ហេតុការណ៍មុននេះឡើងវិញ។ ប្រសិនបើអ្នកបានឃើញយោធា
 លាក់មុខនៅលើដងផ្លូវ សូមជួយចែកចាយ (Share) វាទៅលើប្រព័ន្ធផ្សព្វផ្សាយសង្គម (Facebook) ដោយសរសេរថែមពាក្យ
 #stoptheroadkiller។



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WHAT DOES ALL THIS MEAN TO YOU?



SUSTAINABLE DEVELOPMENT GOALS

1 NO POVERTY

2 ZERO HUNGER

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

8 DECENT WORK AND ECONOMIC GROWTH

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

10 REDUCED INEQUALITIES

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

14 LIFE BELOW WATER

15 LIFE ON LAND

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

SUSTAINABLE DEVELOPMENT GOALS

WHAT DOES ALL THIS MEAN TO YOU?

SUSTAINABLE DEVELOPMENT GOALS (2015 – 2030): NEW ROLES, OPPORTUNITIES, RESPONSIBILITIES AND BUSINESS ACTIONS

INCREASED SALES

BRAND RECOGNITION

CUSTOMER LOYALTY

BRAND REPUTATION



HOW CAN BUSINESS AND SOCIAL VALUE BE CREATED SIMULTANEOUSLY?

DON'T BUY THIS JACKET



THIS SEASON, SHARE SOME VALUES

Learn more about our Common Threads Initiative,
and take the pledge to reduce consumption

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HOW CAN BUSINESS AND SOCIAL VALUE BE CREATED SIMULTANEOUSLY?

BEN & JERRY'S
Statement of Mission
Ben & Jerry's is founded on & dedicated to a sustainable corporate concept of linked prosperity.
Our mission consists of 3 interrelated parts:

PRODUCT mission
To make, distribute & sell the finest quality all natural ice cream & euphoric concoctions with a continued commitment to incorporating wholesome, natural ingredients & promoting business practices that respect the Earth & the Environment.

ECONOMIC mission
To operate the Company on a sustainable financial basis of profitable growth, increasing value for our stakeholders & expanding opportunities for development & career growth for our employees.

SOCIAL mission
To operate the Company in a way that actively recognizes the central role that business plays in society by initiating innovative ways to improve the quality of life locally, nationally & internationally.

The graphic features a blue background with yellow stars. The 'PRODUCT mission' section includes an illustration of a Ben & Jerry's ice cream cup. The 'ECONOMIC mission' section includes illustrations of gold coins. The 'SOCIAL mission' section includes an illustration of two hands shaking in front of a heart, with a smartphone nearby.

WHO IS BEHIND THESE INTERVENTIONS? NGOS? UN?



HOW CAN SBU HELP YOU WITH YOUR SOCIAL ACTION?



CURRENT PORTFOLIO OF 18 ONGOING PROJECTS

CAMBODIA



BCC CAMPAIGN



RESEARCH



PRODUCTION OF VIDEOS



ICRC

RESEARCH



BCC CAMPAIGN



CONSUMER EDUCATION CAMPAIGN



BCC CAMPAIGN



RESEARCH



SOCIAL MEDIA CAMPAIGN



CAPACITY-BUILDING TRAINING



CAPACITY-BUILDING TRAINING



Tax registration for Associations and Non-Governmental Organisations (“NGO’s”)

Brendan Lalor

Tax Director: Ernst & Young Cambodia

6 June 2018

Discussion topics:

- ▶ Definition of NGO's and Associations according to the tax law
- ▶ Are NGO's and Associations required to registered with the tax administration?
- ▶ In which taxpayer categories should NGO's and Associations be registered?
- ▶ Tax registration procedures and
- ▶ Tax on Income ("TOI") exemptions for NGO's and Associations

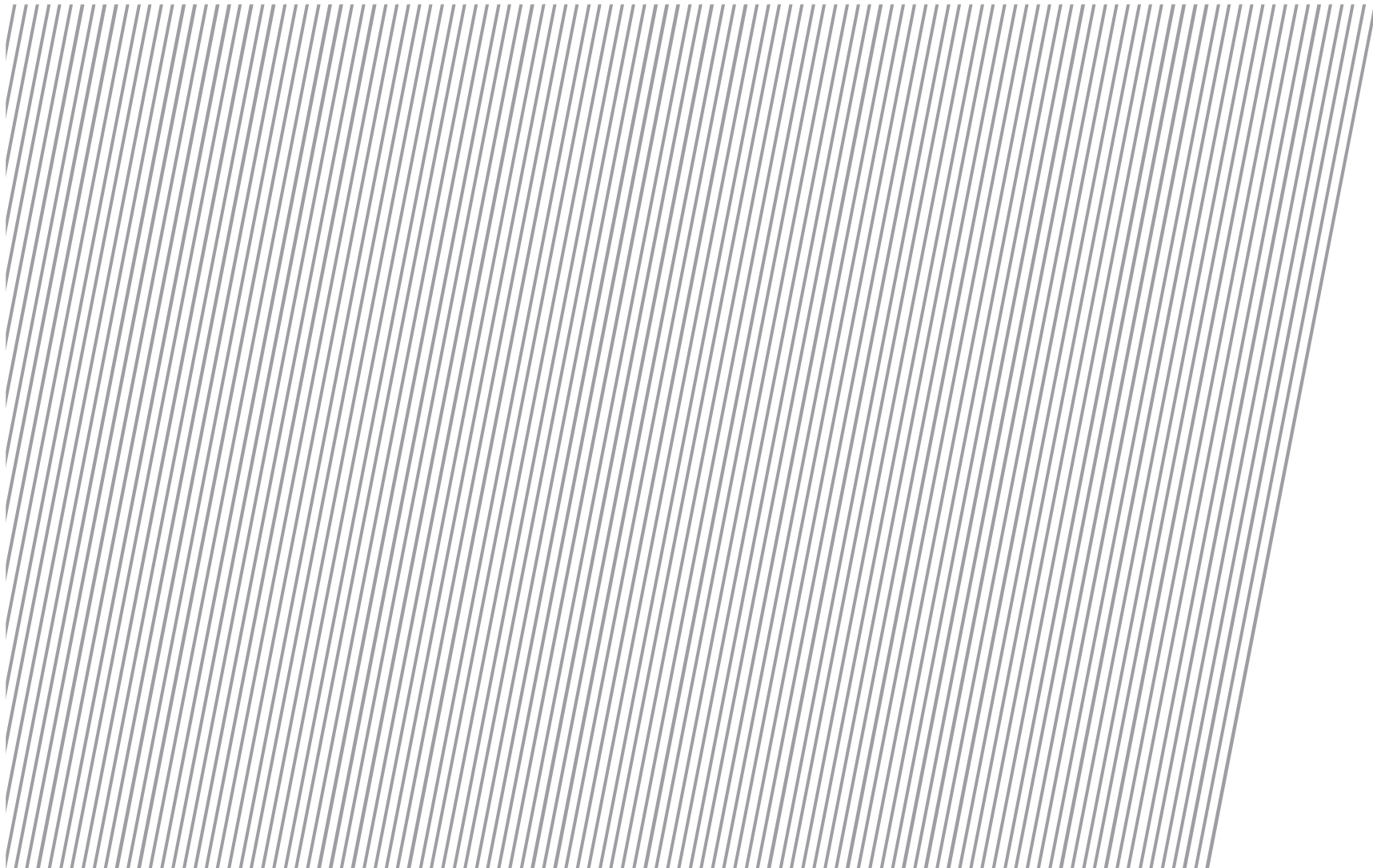
Definition in Prakas no. 464

- ▶ **“Association”** refers to membership organisations or similar organisations created by individuals or / and entities with the aim of representing and protecting the interests of its members without seeking profits or sharing any proceeds
- ▶ Associations also include commercial, industrial or agricultural business chambers.
- ▶ For the purpose of the Prakas, an association created in Cambodia is referred to **“Local Association”**, while an association created outside Cambodia is referred to as a **“Foreign Association”**

Tax registration requirements

- ▶ *“**NGO** refers to a non-membership organisation or similar organization, including foundation, created by individuals or / and entities other than government institutions with the aim of providing funds or services in one or more sectors to serve the public interest without seeking a profit or sharing in any financial proceeds.*
- ▶ *For the purpose of the Prakas, an NGO created in Cambodia is referred to “**Local NGO**”, while an NGO created outside Cambodia is referred to “**Foreign NGO**”*
- ▶ *Prakas 464 **confirms that all associations and NGOs are required** to register with the tax administration in accordance with the applicable tax laws and regulations.*

Taxpayer classification



Taxpayer classification

As of 24 January 2018, real regime taxpayers are classified as follows:

▶ **Small taxpayers**

- ▶ Enterprises with an annual turnover 250 million Riel (US\$62,500) to 700 million Riel (US\$175,000)
- ▶ Enterprises with or those that are anticipating a turnover of more than 60 million Riel (US\$15,000) over three consecutive months in the current calendar year
- ▶ Enterprises participating in bidding or quoting for the supply of goods or services

▶ **Medium taxpayers**

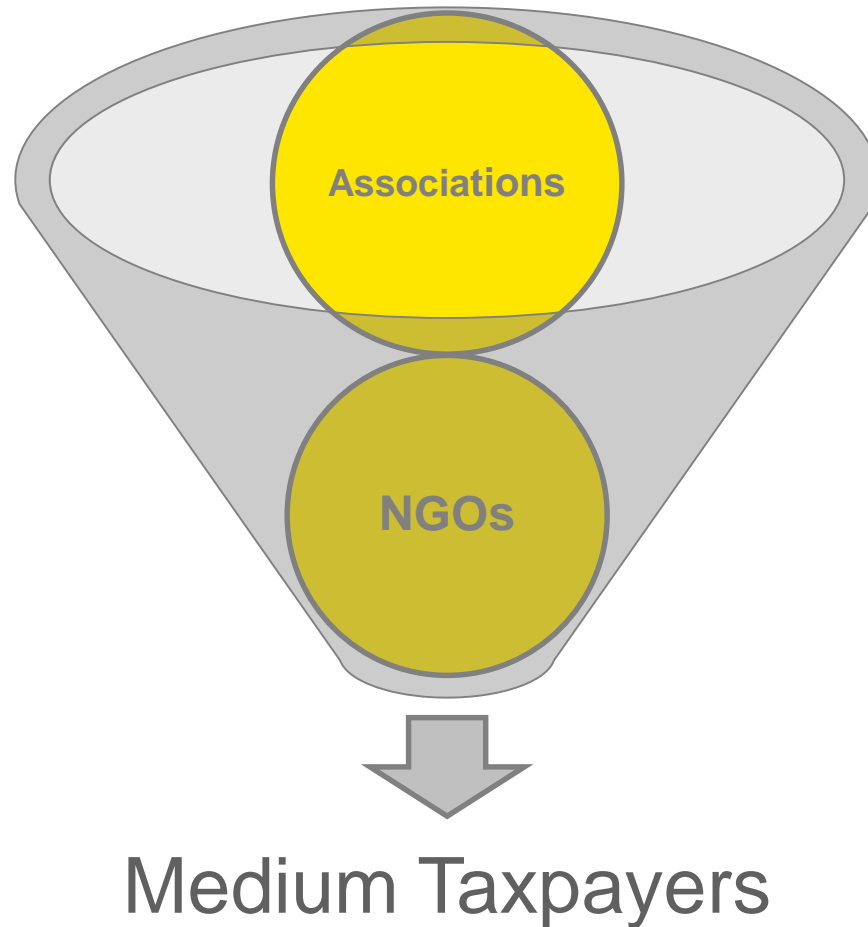
- ▶ Enterprises with an annual turnover of between 700 million Riel (US\$175,000) to 4 billion Riel (US\$1M)
- ▶ Enterprises incorporated as a legal entities or representative office
- ▶ Government institutions, sub-national government institutions, **associations and non-government organizations**
- ▶ Missions of a foreign consul and ambassadors, **international organizations** and technical cooperation agencies representing foreign governments

▶ **Large taxpayers**

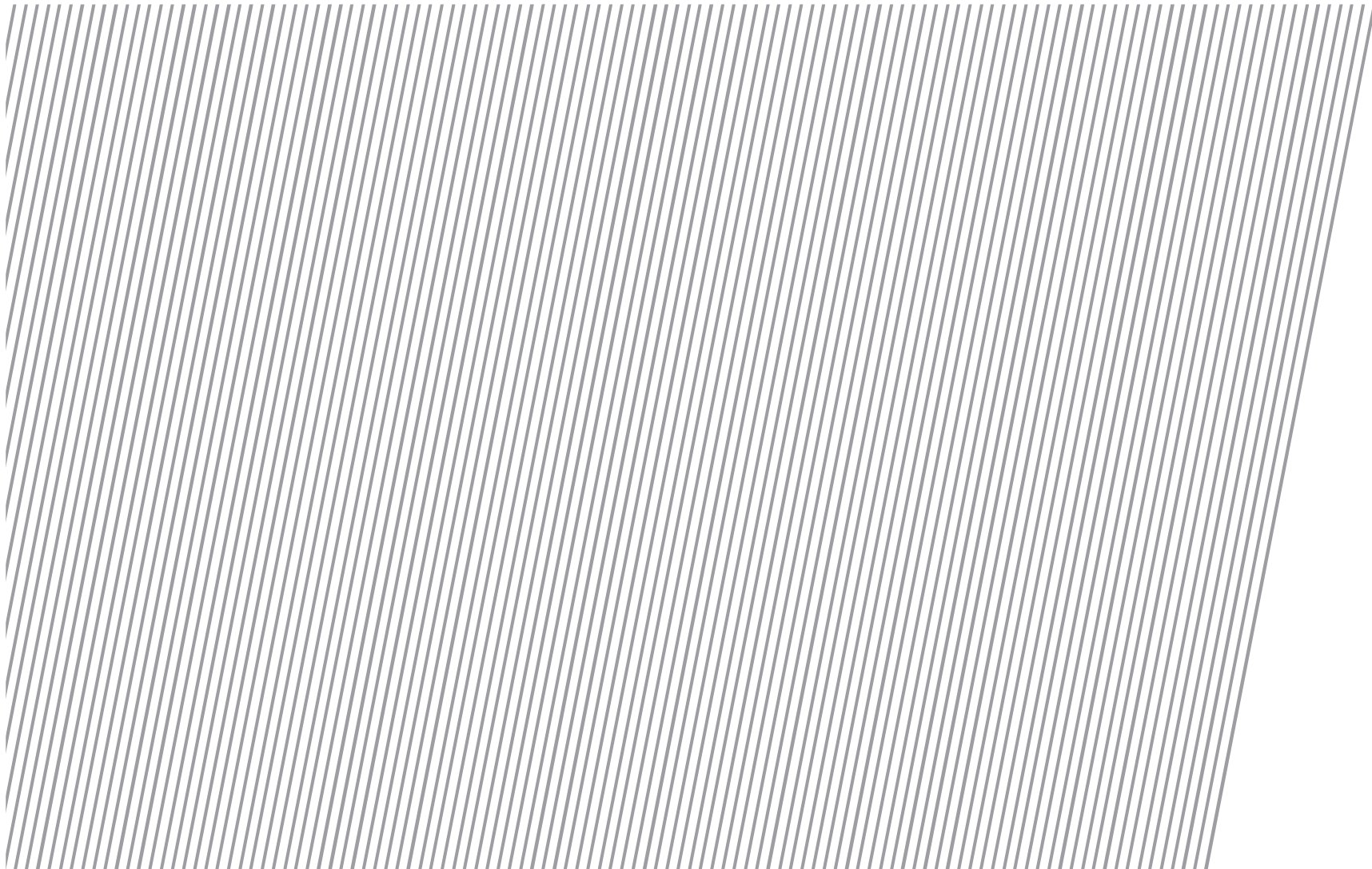
- ▶ Enterprises with an annual turnover of over 4 billion Riel (US\$1M)
- ▶ Subsidiaries of multi-national companies, including branches of foreign companies
- ▶ Enterprises registered as Qualified Investment Projects

Taxpayer classification (Cont.)

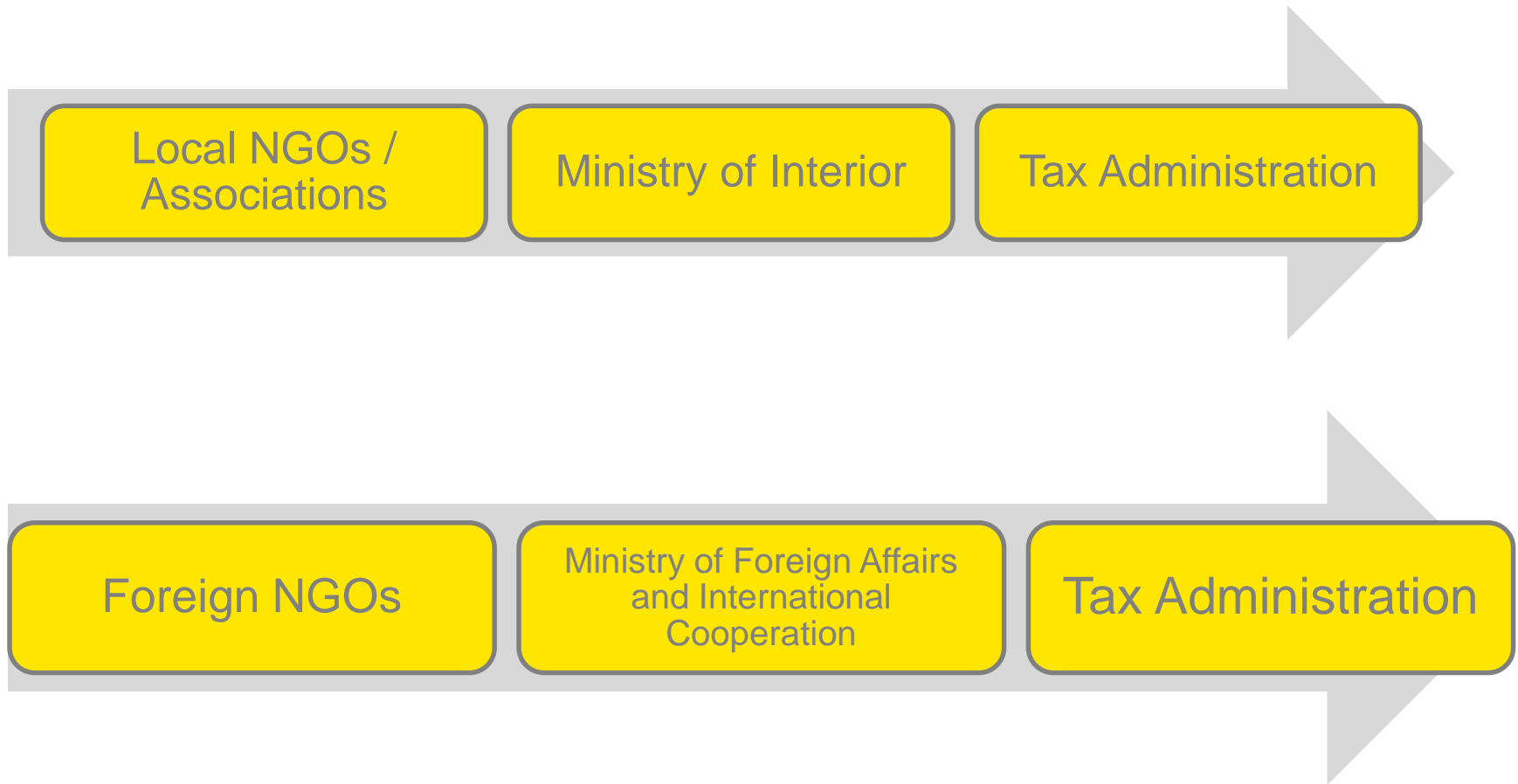
- Previously NGO's and associations had to register as large taxpayers



Tax registration procedures



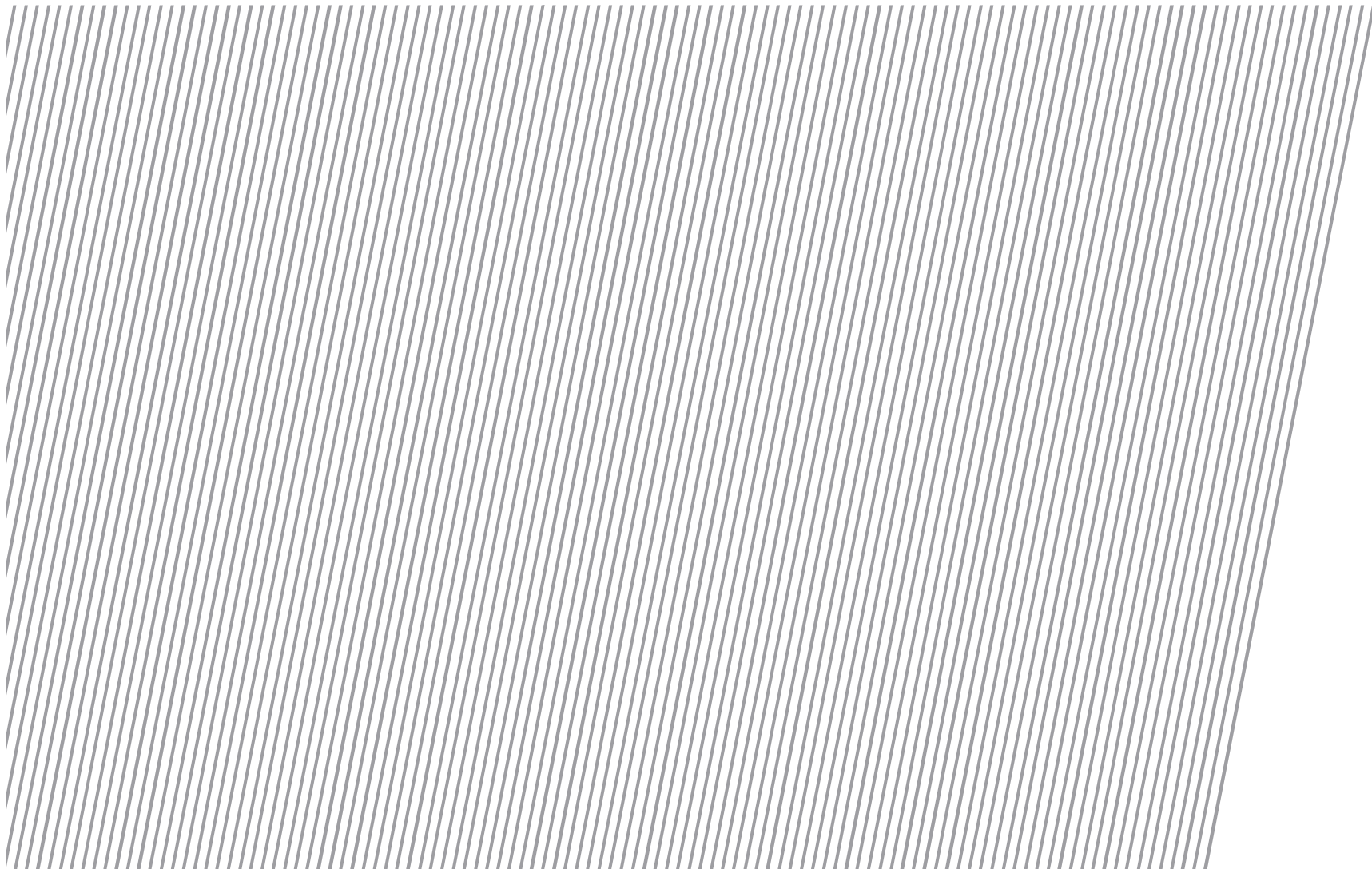
Tax registration procedures



Tax registration procedures (Cont.)



Tax On Income exemption for NGO's and associations



TOI Exemption (New Article 9 of the Law On Taxation (LOT))

An exemption from TOI may apply to:

- ▶ *“Any NGO which is organised for and functions purely for religious, charitable, scientific or educational purposes and where any assets or income generated from the NGO’s activities is not directed towards private interest”*
- ▶ *“Any association, provided that any income generated is not directed to private interests or that of shareholders, including physical persons”*

Eligibility for the TOI exemption

- ▶ Associations and NGO's must request the TOI exemption from the GDT by submitting an application form attached to their application along with supporting documents such as:
 - ❑ Memorandum of Articles of Association or an approval letter from the MOI on the registration of the local NGO or Association; and
 - ❑ MOU from the Ministry of Foreign Affairs and International Cooperation for foreign associations and NGO's

Q & A

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