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 communications 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 simultaneously...
HAVAS GLOBAL

18,000 PEOPLE
320 OFFICES
80 COUNTRIES
124 CITIES
HAVAS INDOCHINA

300 PEOPLE
6 OFFICES
5 COUNTRIES
5 CITIES

YANGON/MYANMAR
BANGKOK/THAILAND
PHNOM PENH/CAMBODIA
HO CHI MINH/VIETNAM
VIENTIANE/LAOS
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.
WHAT DO WE DO?

WE CREATE BRANDS
WE PROMOTE BRANDS
WE BUILD BRANDS

MAKE THE SALE TODAY AND BUILD THE BRAND FOR TOMORROW
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*
IN JUNE 2017
WE LAUNCHED THE HAVAS RIVERORCHID
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.
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
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/Kp3tlBq

Video Post on 13rd Feb

A Dose of Cath
13 February at 16:00 ·

Photo Post on 14th Feb

A Dose of Cath
14 February at 12:58 ·

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/posts/203731906522544

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

https://www.facebook.com/adoseofcath/photos/a.158830351424204.1073741829.1552360285018511/2038719606382574/?type=3
A Dose of Cath

Published by Pantha Chum - February 13 at 4:00pm

Performance for Your Post

208,096 People Reached
65,688 Video Views
6,796 Reactions, Comments & Shares

5,358 Liked
5,008 On Post
350 On Shares

206 Loved
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

NEGATIVE FEEDBACK
2 Hide Post
3 Hide All Posts
6 Report as Spam
8 Unlike Post

Recent Activity

Boosted on Feb 14
Audience: Love
by Catherine V Harry - Finished 4 days ago

View Results

جاي جو، انج چترلا and 5.1K others
99 Comments 890 Shares
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

**CONTROL**
- Yes: 38.9%
- Unsure: 31.2%
- No: 29.9%

**EXPOSED**
- Yes: 71.2%
- Unsure: 8.4%
- No: 20.4%
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
ក្រុមហ៊ុនហោរីអឺរ៉ុប! អ្នកអាចមិនអោយមនុស្សនេះជោគជ័យទេ!
ប្រការក្នុងក្រុមហ៊ុនរៀបរាប់ក្នុងអំណាចទូលំទាត់
LEAVE YOUR PHONE ALONE OR YOU COULD BE NEXT!
THE ROAD KILLER
LEAVE YOUR PHONE ALONE OR YOU COULD BE NEXT!
THE ROAD KILLER
Havas Champagne, AIP Foundation, and Cambodian government to wipe out the road killer

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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
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

TAKE THE PLEDGE
HOW CAN BUSINESS AND SOCIAL VALUE BE CREATED SIMULTANEOUSLY?

**Ben & Jerry's Statement of Mission**

**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.
WHO IS BEHIND THESE INTERVENTIONS? NGOS? UN?
HOW CAN SBU HELP YOU WITH YOUR SOCIAL ACTION?

Identification of a social business opportunity

Partner scouting (public and NGO sectors)

Social strategy development (e.g. campaign, visual messaging, etc.)

Outreach to customers: touchpoints and countrywide network
CURRENT PORTFOLIO OF 18 ONGOING PROJECTS

CAMBODIA

- BCC CAMPAIGN
- RESEARCH
- PRODUCTION OF VIDEOS
- RESEARCH
- CONSUMER EDUCATION CAMPAIGN
- TRAINING
- BCC CAMPAIGN

MYANMAR

- AIP FOUNDATION
- fhi 360
- ICRC
- UNFPA
- THE WORLD BANK
- MARIE STOPES INTERNATIONAL
- USAID
- UNICEF
- Community Partners International
- MIMU

- BCC CAMPAIGN
- RESEARCH
- SOCIAL MEDIA CAMPAIGN
- CAPACITY-BUILDING TRAINING
- CAPACITY-BUILDING TRAINING
That's all Folks!
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
Previously NGO’s and associations had to register as large taxpayers

Medium Taxpayers
Tax registration procedures
Tax registration procedures

Local NGOs / Associations → Ministry of Interior → Tax Administration

Foreign NGOs → Ministry of Foreign Affairs and International Cooperation → Tax Administration
Tax registration procedures (Cont.)

Business associations

Department of Private Sector Development of the Ministry of Commerce

Tax Administration

IBC meeting Himawari Hotel Wednesday 6 June 2018
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
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