



The Best Practice of Tax on Income (ToI) Calculation

16-17 November 2018 | 8:00am to 5:00pm | Venue: Lavarenne Hotel

Dead line : 14 November 2018

COURSE CONTENT

- » The starting point of Preparing TOI
- » Adjustment of difference treatment Vs Accounting taxation
- » Adjustment of Charitable Contribution
- » Adjustment of Interest expense
- » Profit/(loss) in the fiscal tax year
- » Understand the previous year tax loss carry forward allow and not allow
- » Annual Income Tax Rate
- » Calculation of Foreign Tax Credit
- » Calculation of additional profit tax credit on dividend division
- » Calculate Minimum Tax
- » How to record withholding Tax Credit
- » Prepayment of Income Tax
- » Understand the simply way to control Inventory stock/material stock
- » Understand how to prepared document paid TOI and declare TOI to GDT.

ABOUT TRAINER

CAMFEBA's Associate Trainer

MBA and Diploma of Cambodian Taxation

He teaches Cambodian Taxation and accounting practice at Institute of Finance and Accounting (IFA), an Accounting and Tax Manager at VSDK & Partners with experience in tax registration, Tax declaration, tax review, tax audit protesting, tax due diligence, new business set up, bookkeeping, accounting review, set up accounting, fiancé policies and tax planning for more than 9 years. He used to join and share experience with accounting firm such as Tax Consultation Supervisor at Grant Thornton Cambodia, as senior tax Consultant at KPMG Cambodia Ltd, an outsourcing Accountant at Premier consulting (Cambodia) Co., Ltd which handled both accounting and tax work.

COURSE OBJECTIVE

At the end of the course, all participants will be able to:

- » What is annual income tax
- » How to calculate Annual Income Tax Legally

TARGET PARTICIPANTS

In order to understand well about this course participants require having basic accounting knowledge such how to record double journal entry, able to understand financial statement such Income statement, Balance sheet, Trail Balance and General Journal and simply understand about accounting cycle.

TRAINING FEE

- Member: **USD 170 Nett/person**
- Non Member: **USD 220 Nett/person**

(Fee is inclusive of Lunch and learning materials.
Certificate of completion provided)

Note: Fee excludes any taxes.

