***Duties and Responsibilities***

* To ensure and improve business’ compliance with the tax laws and legislation by conducting audit in case risks are found
* To detect tax evasion or fraud using primary data collection method, including tax investigation, evidence collection, and cross checking with related parties
* To develop appropriate audit strategies to apply for each type of business
* To examine, analyze, and assess business’s financial statement using Cambodian Accounting Standard (CAS)
* To maintain all practical paperwork and reinforce legislations to be references for tax reassessment
* To confer with taxpayers about the audit findings to create a consensus for tax reassessment
* To be responsible for complaint made by taxpayers over tax reassessment

***How will this scholarship contribute to the organization’s human resource development need?***

Siem Reap tax branch is one of leading provincial tax branches in Cambodia in terms of business activities and revenue collection. Human resource is one of many challenges facing the organization particularly in providing quality services to taxpayers. Moreover, capable staffs in the organization are even more urgently needed in response to progressive private sectors upon Cambodia joining the Asian Economic Community (AEC) in 2016. With the complexity and diversity of business environment cause by the integration, the effectiveness and efficiency of tax collection is almost impossible without talented and skillful tax officers. In this sense, the organization needs qualified officials with broaden knowledge of taxation to implement tax policies effectively. The opportunity given by Australian scholarship, thus, will play significantly contribute to human resource development of the organization.

***How did you choose your proposed course and institution?***

When I see the information about the scholarship, I am very excited to apply for it. I started to read relevant information about the purpose of the scholarship and a wide range of course offer. Immediately, I try to make connection between these and my current work as a tax officer. The choice of Master of International Taxation makes perfect sense to me as it best suits my role and responsibility at workplace in providing quality tax service to tax payers. Master of International Taxation is even more appropriate given the upcoming ASEAN economic integration in which the capital and labour flow freely across the borders. This means that the knowledge of international law is necessary to ensure the compliance of the tax law in this globalization era.

The school is also another factor that I consider in choosing this course. The university of Sydney is famous for its education quality as it ranks among the top universities in Australia and in the world. Its world class educational quality, along with students’ self-commitment will enable them, especially international students, to absorb a great deal of knowledge to, in turn, contribute to the development of their own nation once return home.

In addition, the proposed course is strongly related to my undergraduate study, Bachelor of Economic Development. The study mainly focused on development and economic principles, in which tax is an indispensable factor in it. I became interested in the role of taxation in economic system and how tax work. The lessons about using tax as an instrument in fiscal policy to stabilize the business cycle is intriguing. Seeing the powerful tool in economic policies in taxation, I crave for working in tax sector and expanding my knowledge in taxation, which ultimately, I believe, will help contribute to the development of Cambodia.

***How will the proposed study contribute to your career?***

Within the era of globalization, especially the ASEAN community integration, knowledge of only local tax rules is inadequate for career advancement. The Master of International Taxation consists of intensive courses, including international tax avoidance, tax treaties, and transfer pricing that fit my duties and responsibilities very well. With the knowledge, I will be able to understand the characteristics of multinational companies and the tax approach of those companies. This means that I, working in the General Department of Taxation (GDT), will have more responsibility and involvement in critical issues of tax law implementation in tackling tax avoidance, and transfer pricing.

Also, knowledge from the course will enable me to do research about tax treaties on a particular issue in which GDT has been working on this continuously. I consider completing this research will be a great success in my career because the research will cover in-depth analysis of each tax issue critically and will suggest some policy implications that will be useful for my workplace.

With these contributions, I will play prominent roles in my organization, enabling it to provide quality service to tax payers. This is not limited to local tax payers, though. My successful experience in incorporating the knowledge and creativity in solving the tax issues in Cambodia will be a good learning for tax authorities in other countries. This will be a great achievement in my career because I can help not only domestic tax payers, but also others in the regions.

***How have you contributed to solving a challenge and to implementing change or reform?***

***(Be specific and include: what aspect of your leadership knowledge, skills and practice you consider to be well established and effective; which people or organization you worked with to solve the problem; and what creative methods were used.)***

Before I have been assigned to work in tax audit office, I used to work in the office of taxpayers services and registration where four main kinds of tax are implemented such as property transfer tax, property annual tax, tax on unused land, and vehicle tax. Being junior officials, my three colleagues and I were assigned by the head of the office to work as general assistants responsible for the above four taxes.

At first, the workflow seemed to be so smooth. However, after a few months, it appeared differently. People started to be lazy because of the repeated responsibilities, free-rider behavior, and unhappy feeling caused by unequal workload. We all started to point at each other when problems occurred. No wonder that the productivity and work quality were noticeably on decline afterwards.

After a careful examination of the issue, I found that the root cause of the problem was the job allocation. Hence, I raised the idea that each officer should be assigned responsibility for each type of taxes based on their knowledge, personality, and ability to solve problems, so that they can work independently. For example, some colleagues who were good at communication skills (but not really good at technical skills!) had to be responsible for property annual tax in which they had to deal more with taxpayers. As a result, the efficiency of work improved and they all came to work every workday and punctually. They were happy to work because they had the opportunity to show their work quality and achievement.

This is a great experience that I have encountered in motivating people and managing the differences into achieving a common goal.

***a) Give up to three practical examples of how you intend to use the knowledge, skills and connections you will gain from your scholarship. Possible tasks can be personal and /or professional; and b) list any possible constraints you think may prevent you from achieving these tasks.***

As a long time goal and on the theoretical view, when I return from Australia, I intent to write guide books related to taxation for both tax officers and tax payers. The book for peer tax officers will examine closely different types of taxes that are complex and difficult to understand, serving as a guideline for them to study and understand those taxes to improve the real-world practice of tax properly and effectively. At the same time, I will work as a teacher in some universities in Siem Reap Province to share my knowledge to students in the field of taxation.

In the short term and on the empirical (working) view, sharing knowledge, experiences, and especially tactics and lessons practices of Australian tax organization about international taxation are what I plan to do well after graduation from Australia. This is very important because Cambodia or rather the General Department of Taxation will expose dramatically to such international investment or FDI after joining Asian integration which make the tax authorities facing difficulties in maximizing tax collection while maintaining incentive for investors. As an illustration, in the case of double taxation, tax may be imposed on investors twice, in one country and another country involving in business transaction. Thus, sharing knowledge about taxation to all colleagues is needed to ensure the economic growth by maintaining incentive for investors while at the same time increase revenue for the state.

***Constrains***

1/ Insufficient sources or limited access to the sources or documents about tax in Khmer in compiling books is a challenge to my plan. But this can be overcome with resources in English, mainly from Australia, coupled with my practical experience in implementing tax in my workplace. This will help ensure the accuracy of the newly produced books.

2/Support from the superior is another concern. Admittedly, to succeed in above stated plans, support from the superior is indispensable. To get such support, I need to begin my plan step by step, starting from the basic things such as giving a clear presentation on a particular issue. If I succeed in such tasks, aided by my previous successful experience, I will be able to convince my superior to get support from them in implementing all my plans.