TRAINING COURSE ON
ANNUAL TAX ON PROFIT 2016
CALCULATION, PREPARATION AND LODGEMENT

1. Name of Institution/provider	**Cambodia Garment Training Center (CGTC)**	
2. Training course title	**ANNUAL TAX ON PROFIT 2016** **CALCULATION, PREPARATION AND LODGEMENT(KH)**	
3. Objectives of the training course	This highly interactive course will contribute the best practical methods as well as the Law on Taxation applicable for the Annual Tax on Profit (TOP) Declaration. It is very potential for your all relevant employees in the field of Accounting and Finance and Taxation to fulfill their working capability for Calculating, Preparing and Declaration of the Annual TOP for all Business Industrials. Designed for Finance Staff, Executives and Managers and Owners who work, manage and run a Manufacturing (MFGs) esp., Garment Factories and are looking to enhance their own and Business effectiveness as well as the Taxation and Performance of their team, esp. Tax on Profit Calculation.	
4. Requirement	Cambodian	
5. Target audience	Finance Staff, Executives and Managers and Owners who work, manage and run a Manufacturing (MFGs) esp., Garment Factories.	
6. Course content	I. CAMBODIAN TAX ON PROFIT . Cambodian Tax System . Laws and Concepts of Taxable Profits, Source of Incomes . QIP Implication to Tax on Profit . Double Tax Relieves	II. TAX ON PROFIT CALCULATION Accounting Vs TOP Income Statement and Balance Sheet and Coding . COGS (Cost of Goods Sold) Schedule for TOP . Non-Deductible Expenses: Accounting Depreciation, Provision, Entertainment, Donation, etc. . Charitable Contribution and Deductible Interest Expense . Loss Relieves . Tax Depreciation and Special Depreciation . Tax Implication on Gain/Loss on Fixed Asset Disposal or Written-off . Provision Calculation III. TOP Q&A With Speakers
7. Duration	• 16 hours (2 days)	
8. Schedule/DatesTime	24-25 December 2016 (weekend class) at 8:00am -17:00pm	
9.Language	• Khmer	
10.Location of the course	• Garment Manufacturers Association in Cambodia (GMAC)	
11.Equipment required	• All learning materials, lunches and snacks will be provided	
12.Course fee (and what it includes	• USD$100 per person for GMAC's members • USD$150 per person for non GMAC's members USD$150 per person • *(Payment Terms and Conditions will be applied)*	
13.Outcome – gain competence/ skills	• Understanding the trend of Cambodian Tax on Profit • Understanding the TOP Compliance and related Law and Regulation • Understanding the techniques how to prepare and calculate Tax on Profit for MFGs. • Understanding how to map from Company Financial Statements to TOP Financial Statements • Understanding the working schedules between Accounting Vs. Tax on: - Tax Depreciation Vs Accounting - Cost of Goods Sold Calculation per Tax - Loss Relieves and other TOP Calculation Techniques • Understanding what is the main parts of Tax on Profit (TOP) Declaration and supporting schedule • Understand how to handle and submit the Annual TOP	
14.Diploma/Certificate offered	• Certificate (trainee who passed both attendance and competency)	
12. About Trainer	 **Mr. Soeng Sakmay** **Director and Practitioner in Cambodian Taxation** Mr. Sakmay is an Accounting & Tax Practitioner with more than 12 years of experience in Taxation, Accounting, Finance, and Business. He is now pursuing the ACCA program (Association of Chartered Certified Accountants) from UK and the CFA Program.	
13. More info/contact	Ms. Hin Sopheap Mobile: 015 888 158 Email:training@gmac-cambodia.org or sopheap@gmac-cambodia.org Address: #175, St. Jawahar Nehru, SangkatPhsarDoeumKor, Khan ToulKork, Phnom Penh.Re	