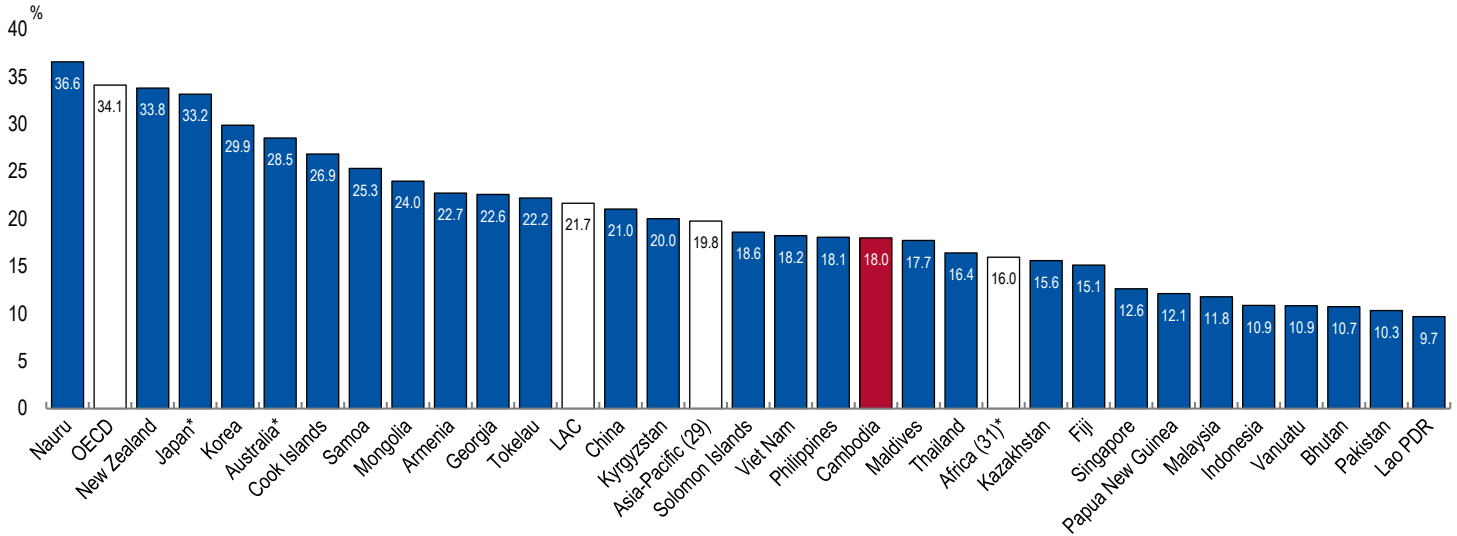


# Revenue Statistics in Asia and the Pacific 2023 – Cambodia

## Tax-to-GDP ratio

### Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2021

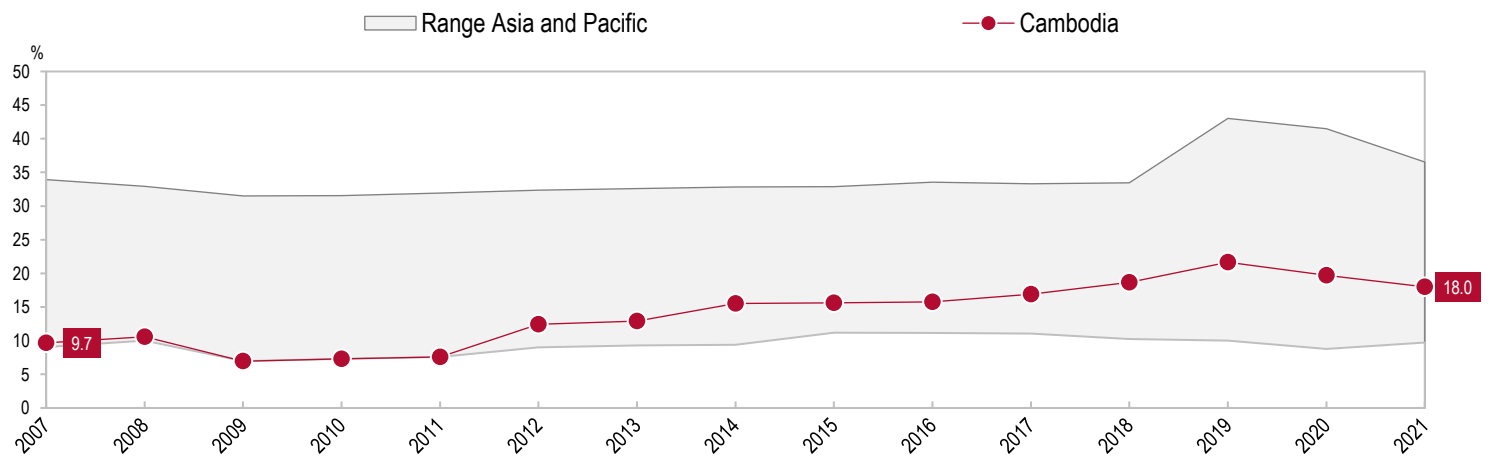
Cambodia's tax-to-GDP ratio was 18.0% in 2021, below the Asia and Pacific (29) average of 19.8% by 1.8 percentage points. It was also below the OECD average (34.1%) by 16.1 percentage points.



\* Data for 2020 are shown for Australia, Japan and Africa (31) average as 2021 data are not available. Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Cambodia decreased by 1.7 percentage points from 19.7% in 2020 to 18.0% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Cambodia increased by 8.3 percentage points from 9.7% to 18.0%. The highest tax-to-GDP ratio in this period was 21.7% in 2019, and the lowest 6.9% in 2009.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

Regional averages (OECD, LAC, Africa (31)) refer to the 2023 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2022 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://oe.cd/global-rev-stats-database)

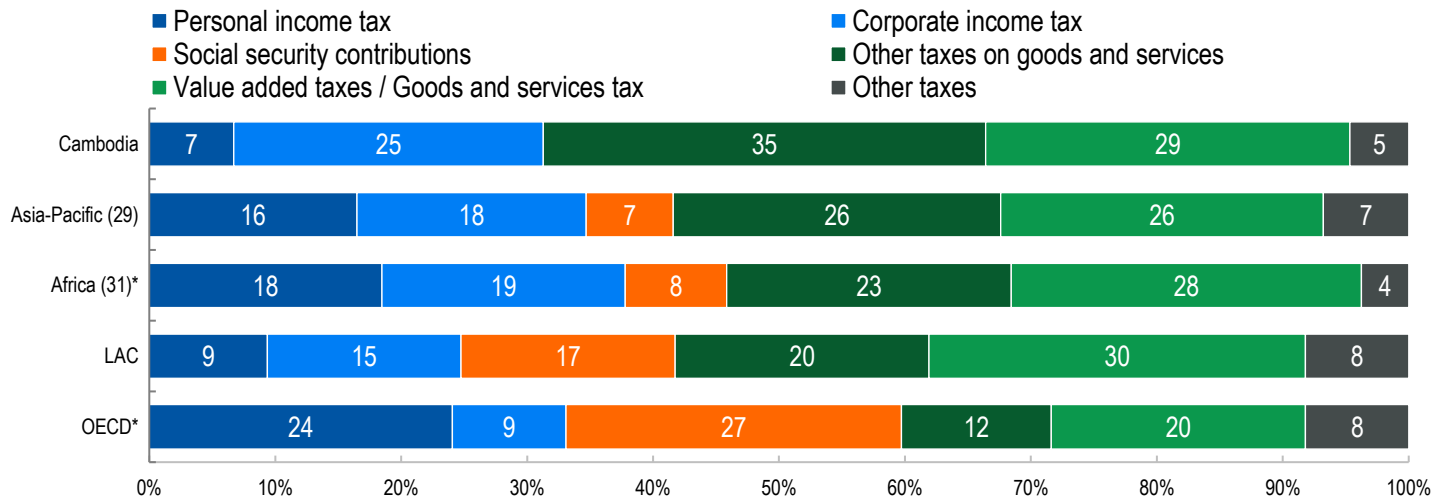


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## Tax structures

### Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Cambodia in 2021 was derived from other taxes on goods and services (35.1%). The second-highest share of tax revenues in 2021 was derived from value added taxes / goods and services tax (28.9%).



Other taxes may include income taxes unallocable to PIT or CIT.

\* Data for 2020 are used for the Africa (31) average and OECD average as 2021 data are not available.

### Summary of the tax structure in Cambodia

	Tax revenues in local currency Cambodian riel, Millions			Tax structure in Cambodia % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	6 110 374	6 219 331	+ 108 957	5.8	5.6	- 0.2
<i>of which</i>						
Personal income, profits and gains	1 343 255	1 334 585	- 8 670	1.3	1.2	- 0.1
Corporate income and gains	4 767 119	4 884 746	+ 117 627	4.5	4.4	- 0.1
Social security contributions	..	..	..	..	..	..
Taxes on goods and services	13 769 113	12 728 646	- 1 040 467	13.0	11.5	- 1.5
<i>of which</i>						
Value added taxes / Goods and services tax	6 380 768	5 752 233	- 628 535	6.0	5.2	- 0.8
Taxes on specific goods and services	6 956 234	6 532 881	- 423 353	6.6	5.9	- 0.7
<i>of which</i>						
Excises	4 750 955	4 399 607	- 351 348	4.5	4.0	- 0.5
Customs and import duties	2 174 133	2 087 208	- 86 925	2.1	1.9	- 0.2
Other taxes	1 002 225	926 793	- 75 432	0.9	0.8	- 0.1
<b>TOTAL</b>	<b>20 881 713</b>	<b>19 874 770</b>	<b>- 1 006 942</b>	<b>19.7</b>	<b>18.0</b>	<b>- 1.7</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: [oe.cd/revenue-statistics-in-asia-and-pacific](https://oe.cd/revenue-statistics-in-asia-and-pacific)



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