

Revenue Statistics in Asia and the Pacific 2026: Cambodia

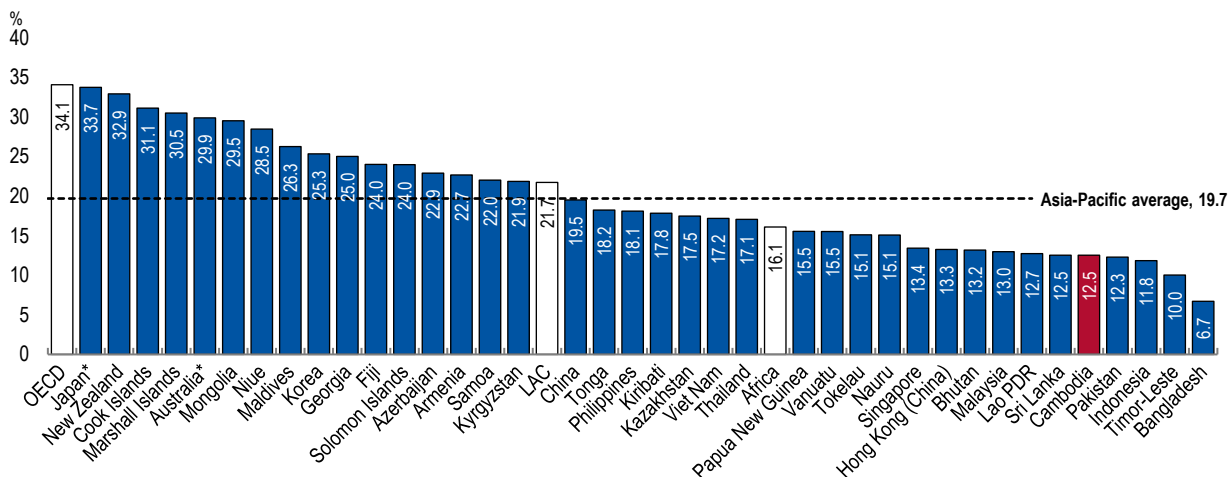


Revenue Statistics in Asia and the Pacific 2026 — Cambodia

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2024

Cambodia's tax-to-GDP ratio was 12.5% in 2024, below the Asia-Pacific average of 19.7% by 7.2 percentage points. It was also below the OECD average (34.1%) by 21.5 percentage points.



* Data for 2023 are shown for Australia, Japan and Africa average as 2024 data are not available.

LAC refers to the average for Latin America and the Caribbean.

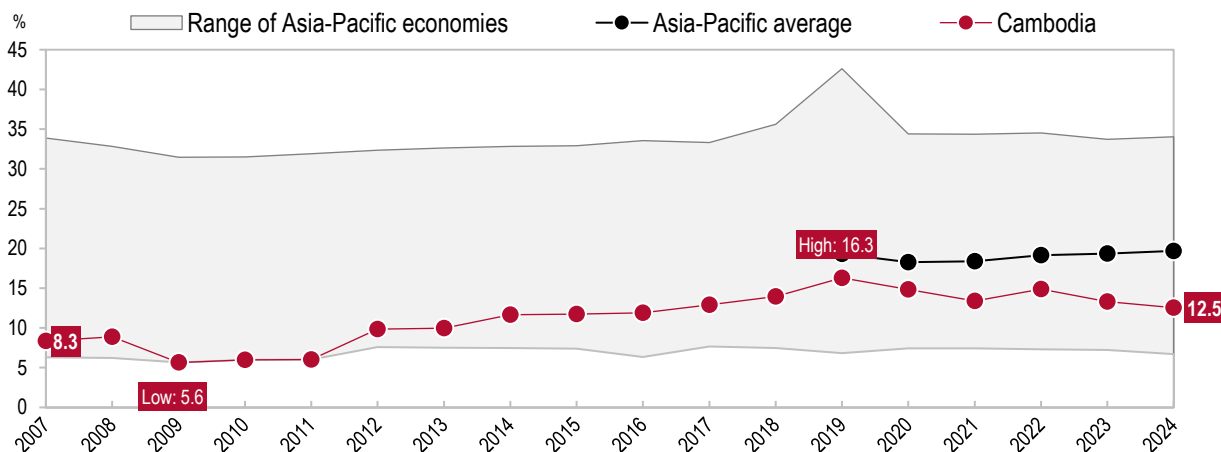
Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Regional averages (OECD, LAC, Africa) refer to the 2026 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2025 editions of Revenue Statistics (OECD) and Revenue Statistics in Africa.

Figures in the graph and text may be different due to rounding.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Cambodia decreased by 0.8 percentage points from 13.3% in 2023 to 12.5% in 2024. From 2007 to 2024, the tax-to-GDP ratio in Cambodia increased by 4.2 percentage points from 8.3% to 12.5%. The highest tax-to-GDP ratio in this period was 16.3% in 2019, and the lowest 5.6% in 2009.



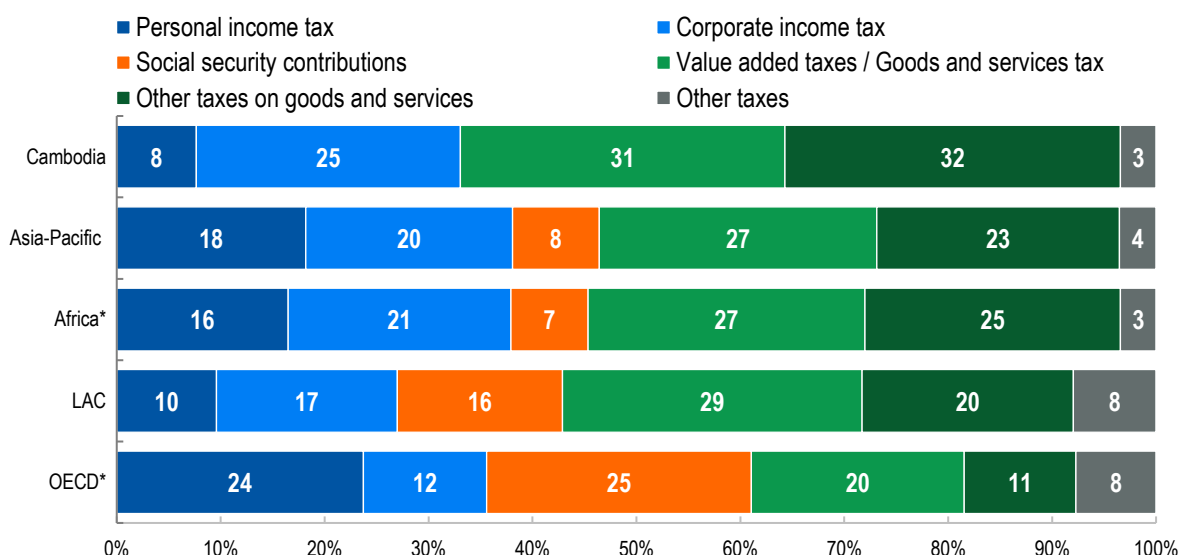
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

[OECD classification of taxes and interpretative guide](#)

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 2024 was derived from other taxes on goods and services (32.3%). The second-highest share of tax revenues in 2024 was derived from value added taxes / goods and services tax (31.2%).



Other taxes correspond to the residual category and include income taxes unallocable to PIT or CIT, payroll taxes, property taxes, and other miscellaneous taxes.

* Data for 2023 are used for the Africa average and OECD average as 2024 data are not available.

Summary of the tax structure in Cambodia

	Tax revenues in local currency			Tax structure in Cambodia		
	Cambodian riel, Millions			% of GDP		
	2023	2024	Δ	2023	2024	Δ
Taxes on income, profits and capital gains	8 218 931	7 820 452	- 398 478	4.72	4.14	- 0.58
<i>of which</i>						
Personal income, profits and gains	1 765 851	1 810 662	+ 44 811	1.01	0.96	- 0.06
Corporate income, profits and gains	6 453 079	6 009 790	- 443 289	3.71	3.20	- 0.51
Social security contributions	..	..	..	..	..	..
Taxes on goods and services	14 044 426	15 023 509	+ 979 083	8.07	7.96	- 0.11
<i>of which</i>						
Value added taxes / Goods and services tax	7 107 660	7 385 556	+ 277 896	4.08	3.91	- 0.17
Taxes on specific goods and services	6 454 070	7 152 190	+ 698 119	3.71	3.79	+ 0.08
<i>of which</i>						
Excises	3 922 371	4 432 228	+ 509 857	2.25	2.35	+ 0.09
Customs and import duties	2 385 756	2 425 019	+ 39 263	1.37	1.28	- 0.09
Other taxes	912 804	810 774	- 102 030	0.52	0.43	- 0.10
TOTAL	23 176 160	23 654 736	+ 478 575	13.32	12.53	- 0.79

Tax revenue includes net receipts for all levels of government; figures in the table and text 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: [Revenue Statistics in Asia and the Pacific 2026](#)



Revenue Statistics in Asia and the Pacific 2026 is published with financial support from the governments of Canada, Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden and Switzerland.

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the Member countries of the OECD.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

The full book is available in English: OECD (2026), Revenue Statistics in Asia and the Pacific 2026, Taxing informal and hard-to-tax sectors, OECD Publishing, Paris, <https://doi.org/10.1787/065aa566-en>

© OECD 2026



Attribution 4.0 International (CC BY 4.0)

This work is made available under the Creative Commons Attribution 4.0 International licence. By using this work, you accept to be bound by the terms of this licence (<https://creativecommons.org/licenses/by/4.0/>)

Attribution – you must cite the work.

Translations – you must cite the original work, identify changes to the original and add the following text: In the event of any discrepancy between the original work and the translation, only the text of original work should be considered valid.

Adaptations – you must cite the original work and add the following text: This is an adaptation of an original work by the OECD. The opinions expressed and arguments employed in this adaptation should not be reported as representing the official views of the OECD or of its Member countries.

Third-party material – the licence does not apply to third-party material in the work. If using such material, you are responsible for obtaining permission from the third party and for any claims of infringement.

You must not use the OECD logo, visual identity or cover image without express permission or suggest the OECD endorses your use of the work.

Any dispute arising under this licence shall be settled by arbitration in accordance with the Permanent Court of Arbitration (PCA) Arbitration Rules 2012. The seat of arbitration shall be Paris (France). The number of arbitrators shall be one.