

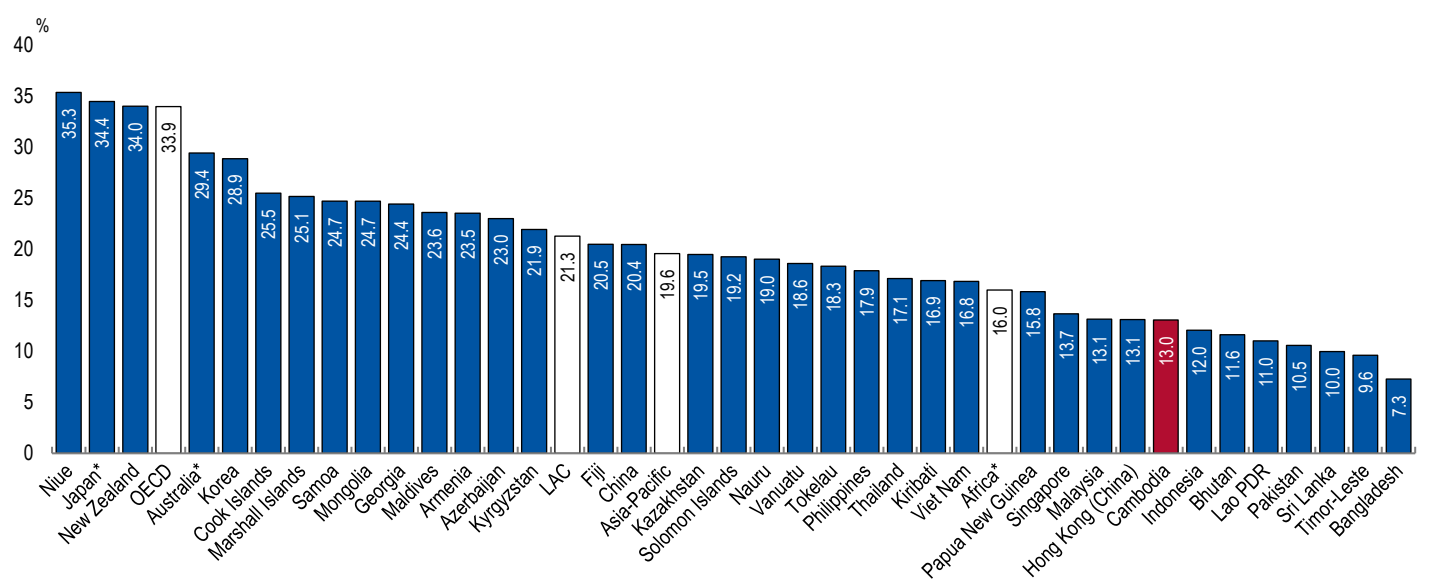
Revenue Statistics in Asia and the Pacific 2025: Cambodia

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Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2023

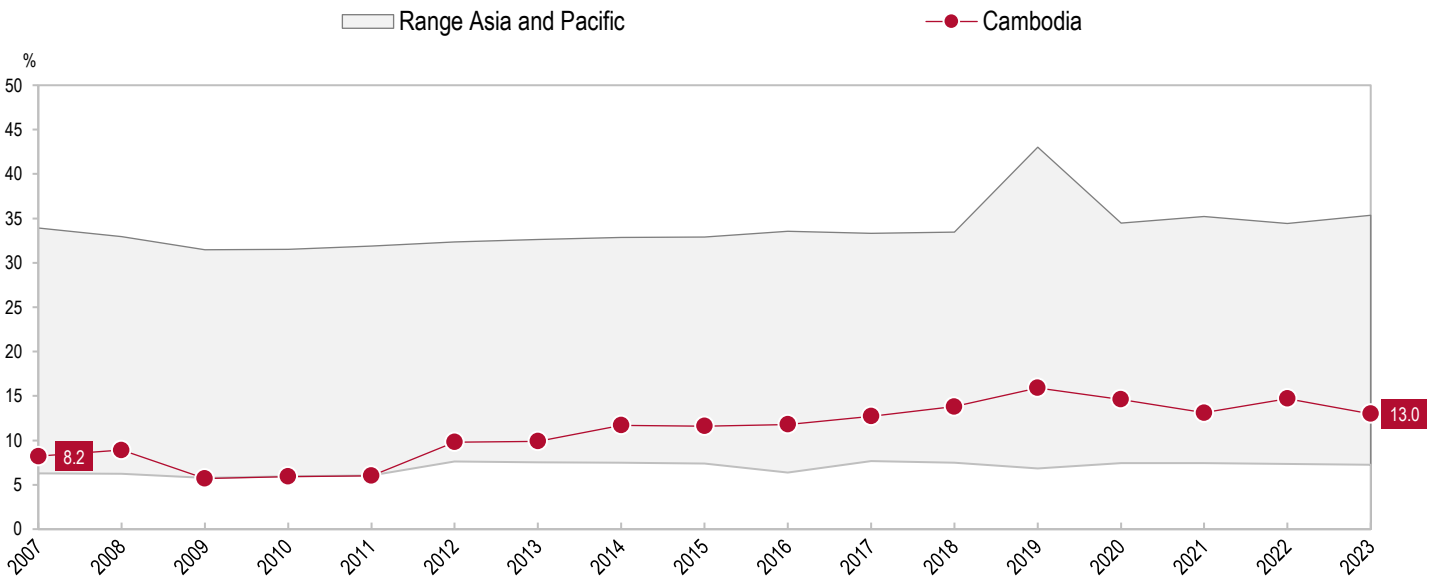
Cambodia's tax-to-GDP ratio was 13% in 2023, below the Asia-Pacific average of 19.5% by 6.5 percentage points. It was also below the OECD average (33.9%) by 20.9 percentage points.



* Data for 2022 are shown for Australia, Japan and Africa average as 2023 data are not available. 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.
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 1.7 percentage points from 14.7% in 2022 to 13.0% in 2023. From 2007 to 2023, the tax-to-GDP ratio in Cambodia increased by 4.8 percentage points from 8.2% to 13.0%. The highest tax-to-GDP ratio in this period was 15.9% in 2019, and the lowest 5.7% in 2009.

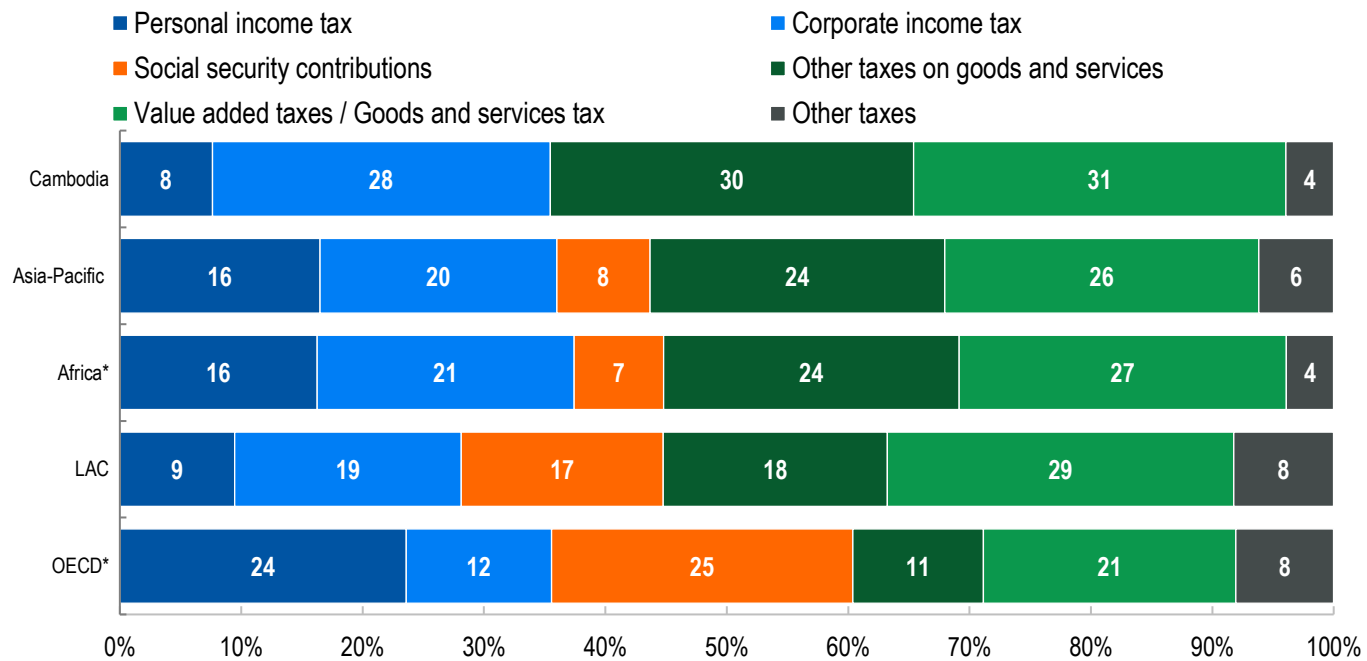


In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
[OECD classification of taxes and interpretative guide](#)
Regional averages (OECD, LAC, Africa) refer to the 2025 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2024 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa.

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 2023 was derived from value added taxes / goods and services tax (30.7%). The second-highest share of tax revenues in 2023 was derived from other taxes on goods and services (29.9%).



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

* Data for 2022 are used for the Africa average and OECD average as 2023 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		
	2022	2023	Δ	2022	2023	Δ
Taxes on income, profits and capital gains	7 653 022	8 218 931	+ 565 909	4.66	4.62	- 0.04
<i>of which</i>						
Personal income, profits and gains	1 569 215	1 765 851	+ 196 636	0.96	0.99	+ 0.04
Corporate income and gains	6 083 807	6 453 079	+ 369 273	3.71	3.60	- 0.11
Social security contributions	-	-	-	-	-	-
Taxes on goods and services	15 480 650	14 044 426	-1 436 224	9.44	7.90	- 1.53
<i>of which</i>						
Value added taxes / Goods and services tax	7 094 428	7 107 660	+ 13 232	4.32	4.00	- 0.32
Taxes on specific goods and services	7 910 362	6 454 070	-1 456 291	4.82	3.63	- 1.19
<i>of which</i>						
Excises	5 358 383	3 922 371	-1 436 012	3.27	2.21	- 1.06
Customs and import duties	2 492 506	2 385 756	- 106 750	1.52	1.34	- 0.18
Other taxes	1 053 638	912 804	- 140 835	0.64	0.51	- 0.13
TOTAL	24 187 310	23 176 160	-1 011 150	14.74	13.04	- 1.70

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: <https://oe.cd/revstatsap2025>



Revenue Statistics in Asia and the Pacific 2025 is published with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom.

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The full book is available in English: OECD (2025), Revenue Statistics in Asia and the Pacific 2025, Personal income taxation in Asia and the Pacific, Revenue Statistics in Asia and the Pacific, OECD Publishing, Paris, <https://doi.org/10.1787/6c04402f-en>

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