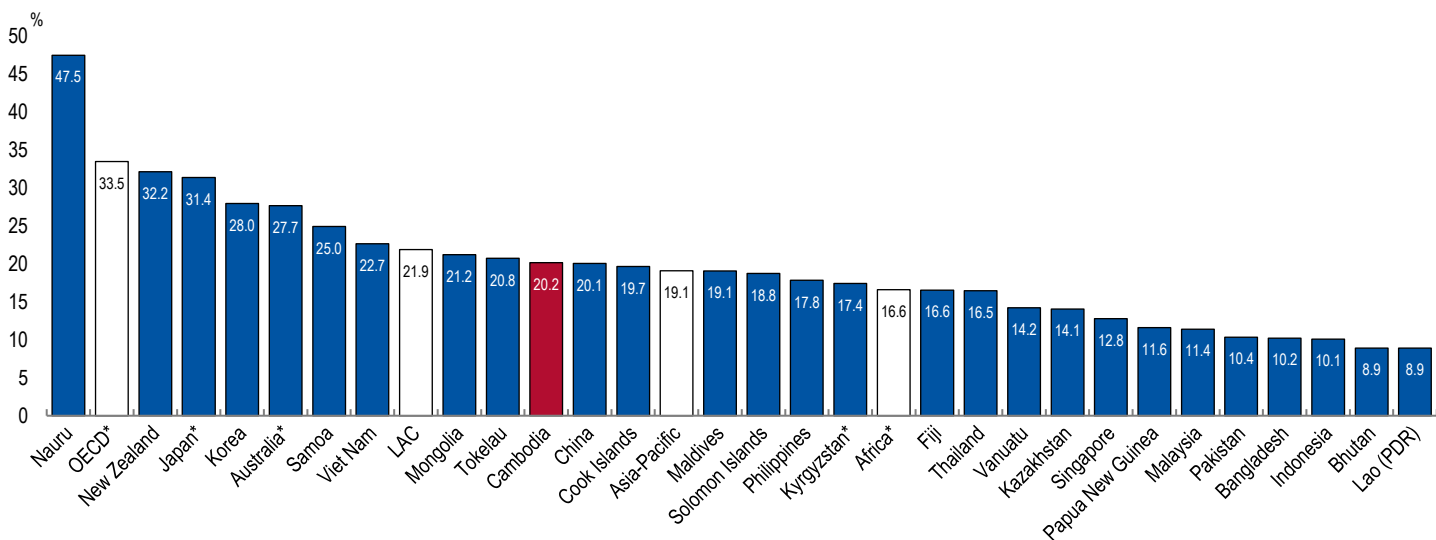


Revenue Statistics in Asia and the Pacific 2022 – Cambodia

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2020

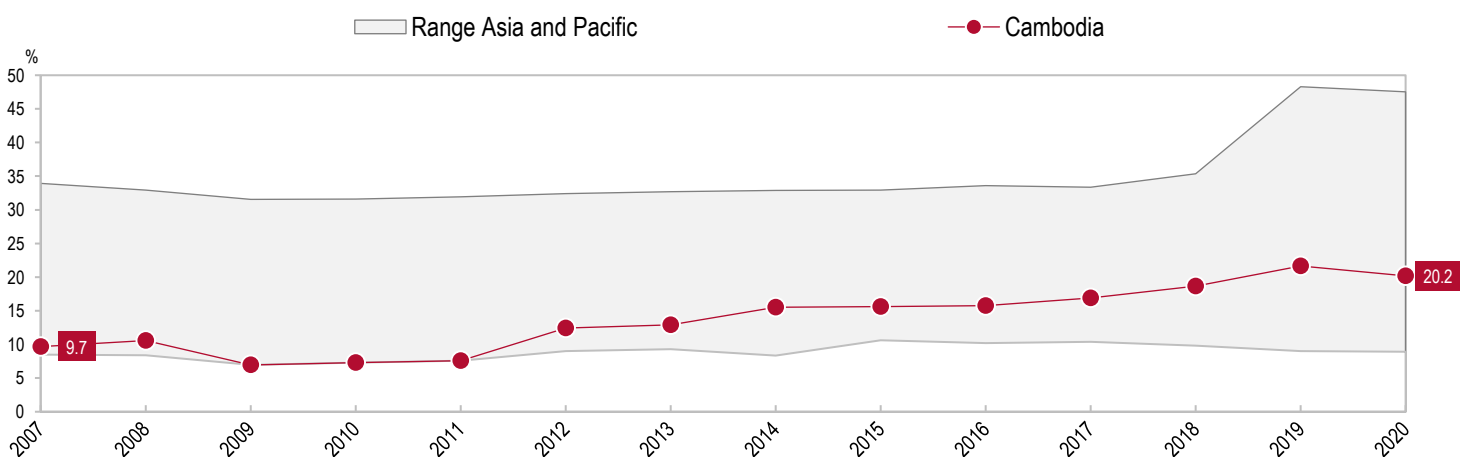
Cambodia's tax-to-GDP ratio was 20.2% in 2020, above the Asia and Pacific (28) average of 19.1% by 1.1 percentage points. It was below the OECD average (33.5%) by 13.3 percentage points.



* The 2019 Africa (30) average is shown. The 2020 average for Asia-Pacific (28) and the OECD is calculated using 2019 data for Australia and Japan. For Australia and Japan the 2019 data are shown as 2020 data are not available. Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Cambodia decreased by 1.5 percentage points from 21.7% in 2019 to 20.2% in 2020. From 2007 to 2020, the tax-to-GDP ratio in Cambodia increased by 10.5 percentage points from 9.7% to 20.2%. 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 (30)) refer to the 2022 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2021 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. oe.cd/global-rev-stats-database

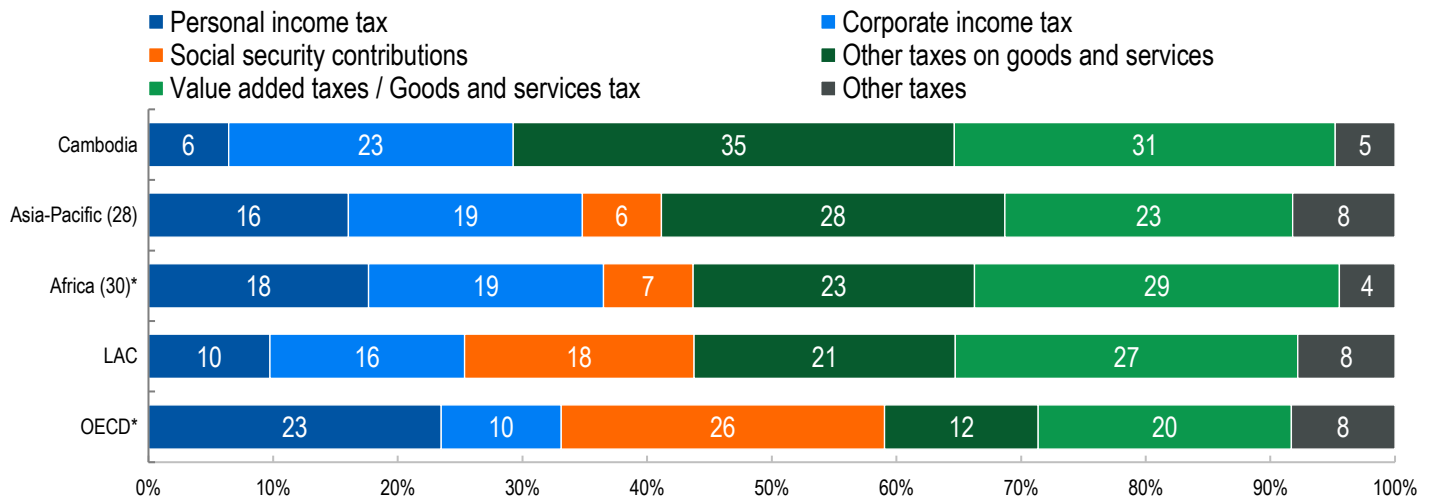


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Tax structures

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 2020 was derived from other taxes on goods and services (35.4%). The second-highest share of tax revenues in 2020 was derived from value added taxes / goods and services tax (30.6%).



* Data for 2019 are used for the Africa (30) average. The 2019 OECD average is used as Australia and Japan 2020 data are not available.

Summary of the tax structure in Cambodia

	Tax Revenues in national currency Kyrgyzstani som, Millions			Tax structure in Cambodia % in GDP		
	2020	2019	Δ	2020	2019	Δ
Taxes on income, profits and capital gains	6 110	5 467	+ 643	5.9	5.0	+ 0.9
<i>of which</i>						
Personal income, profits and gains	1 343	1 297	+ 47	1.3	1.2	+ 0.1
Corporate income and gains	4 767	4 171	+ 596	4.6	3.8	+ 0.8
Social security contributions	0	0	0	0.0	0.0	0.0
Taxes on goods and services	13 769	17 235	- 3 466	13.3	15.7	- 2.4
<i>of which</i>						
Value added taxes / Goods and services tax	6 381	7 272	- 891	6.2	6.6	- 0.4
Taxes on specific goods and services	6 956	9 594	- 2 638	6.7	8.7	- 2.0
<i>of which</i>						
Excises	4 751	6 675	- 1 924	4.6	6.1	- 1.5
Customs and import duties	2 174	2 848	- 674	2.1	2.6	- 0.5
Other taxes	1 002	1 120	- 117	1.0	1.0	0.0
TOTAL	20 882	23 822	- 2 940	20.2	21.7	- 1.5

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



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