



Tax Trends in Cambodia

13th IMF-Japan High-Level Tax Conference

April 25-26, 2024



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1. Overview of Revenue Mobilization Strategy 2019-2023 (1/2)

Objective: To modern tax and non-tax administration and policy for ensuring effective and efficient revenue mobilization, enhance investment environment, strengthen competition, and foster economic diversification



1. To increase the ratio of the current revenue to GDP by 0.3 percentage point on average annually
2. Enhance the quality and productivity of service delivery provided by tax and non-tax administrations

Principles

Ensure economic growth

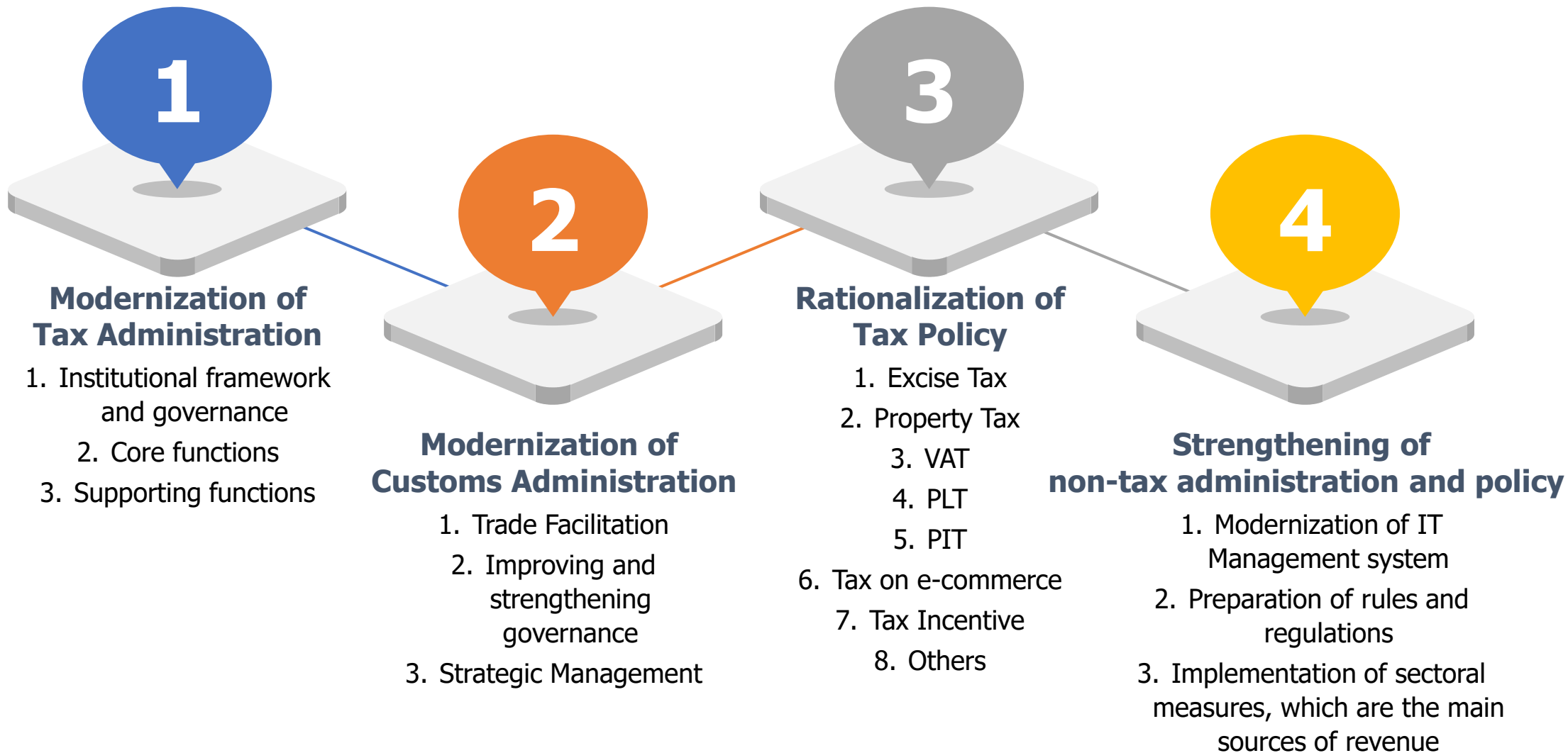
Maintain sustainable revenue to reach optimal level

Ensure the fairness of the implementation of tax and non-tax policy as well as revenue collection

Ensure equity



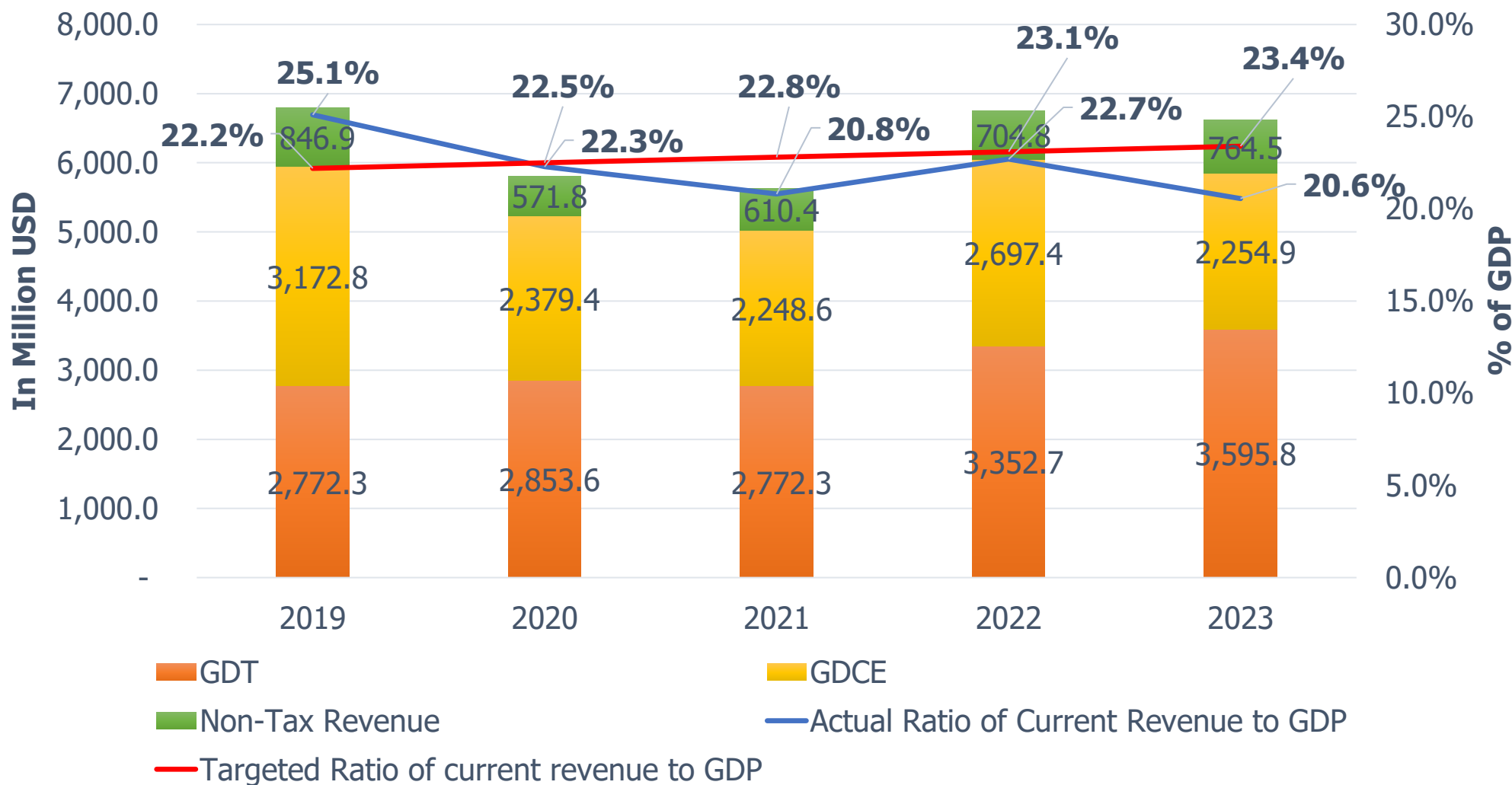
1. Overview of Revenue Mobilization Strategy 2019-2023 (2/2)





2. The Progress of the Implementation of RMS 2019-2023 (1/2)

Current Revenue Collection (in Million USD)





2. The Progress of the Implementation of RMS 2019-2023 (2/2)

1

Modernization of Tax Administration

1. Implementation of e-registration, e-filing, e-payment
2. Strengthening capacity and promoting functions of local tax branches
3. The implementation of GDT live chat
4. Strengthening the implementation of risk-based audit
5. Preparation of resource development plan and performance monitoring and evaluation system

2

Modernization of Customs Administration

1. Improving criteria for risk-based indicators for import and export
2. Revise customs clearance procedure and process
3. Implementation of national single window
4. Building and implementing new functions in ASYCUDA and e-customs system
5. Implementation of pre-arrival processing

3

Rationalization of Tax Policy

1. The preparation of guideline for excise tax reform 2024-2028
2. The preparation of policy framework for the preparation for the Implementation of personal income tax
3. The preparation of new Investment Law
4. Amendment of Public Lighting Tax

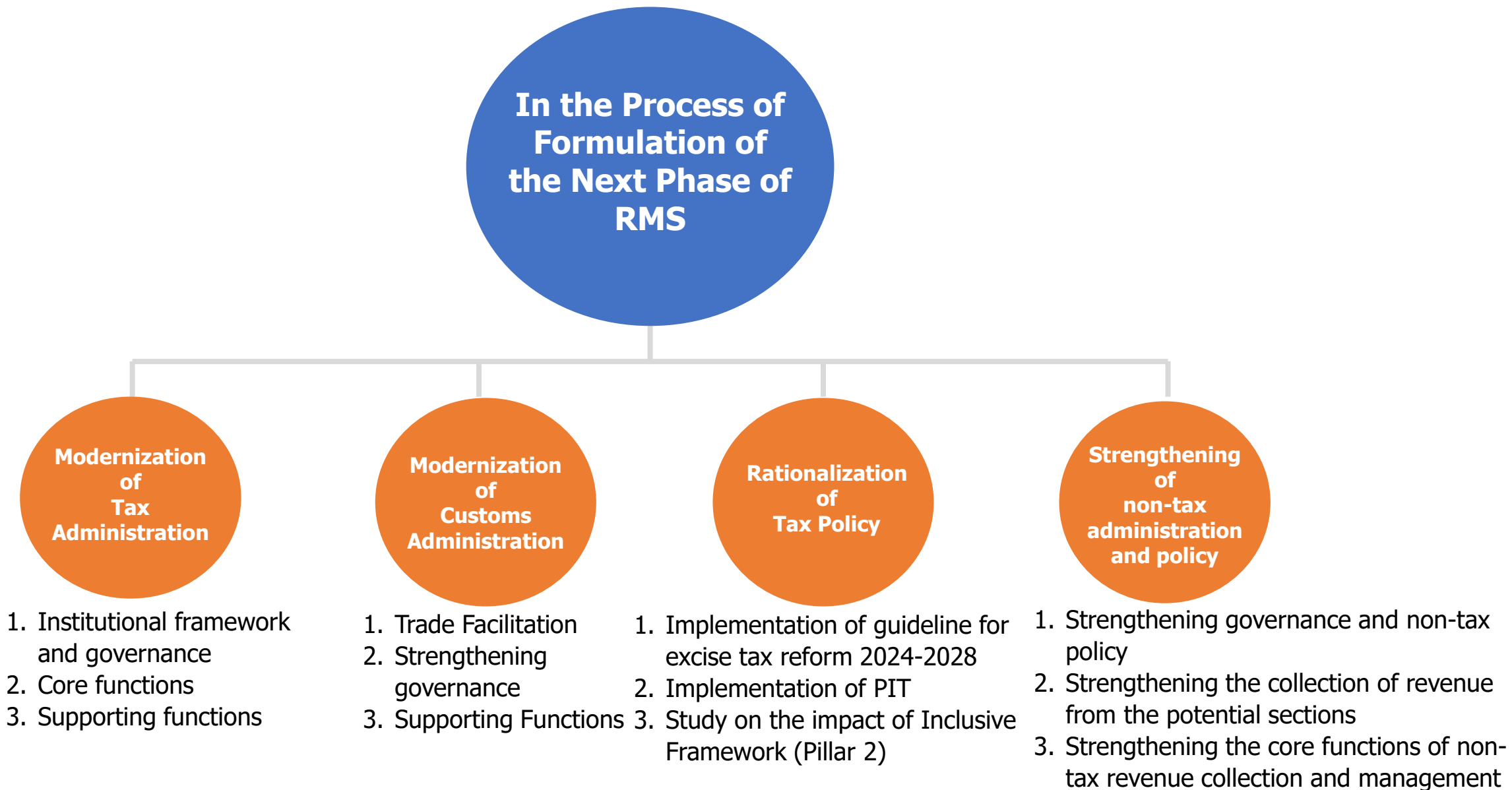
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Strengthening of non-tax administration and policy

1. Introducing Non-tax Revenue Management Information System (NRMIS) to line-ministries and Enhancing the development of NRMIS
2. Preparation of Law on Non-tax Revenue Management
3. Strengthening the collection of non-tax revenue of main sectors such as tourism, mines, ect.



3. Way Forward and the Preparation of the Next Phase of RMS



Thank You!
