

**MINISTRY OF ECONOMY AND FINANCE
GENERAL DEPARTMENT OF TAXATION**



**KINGDOM OF CAMBODIA
NATION RELIGION KING**



Presentation On Property Tax Collection

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Department of Tax on Movable and Immovable Properties



អគ្គនាយកដ្ឋានពន្ធដារ
នៃក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

ការបង់ពន្ធជូនរដ្ឋគឺជាកាតព្វកិច្ច របស់ប្រជាពលរដ្ឋកម្ពុជាគ្រប់រូប
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I. Law and Provisions

- Having seen Royal Kram No. NS/RKM/1209/026, Dated December 16, 2009, promulgating the Law on Financial Management for the year 2010
- Prakas 493 MEF.PRK dated July 19, 2010 on Immovable Property
- Prakas 371 MEF.PRK dated May 05, 2011 on Immovable Property Tax Base



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I. Law and Provisions (Cont.)

- Prakas 637 MEF.PRK.GDT dated June 17, 2014 on establishment of property evaluation commission for property tax.
- Prakas 389 MEF.PRK dated August 02, 2012 on exchange rate for the 2012 property tax
- Prakas 1225 MEF.PRK dated December 30, 2011 on exemption tax on property of some Sangkats in Phnom Penh
- Circular 015 MEF.GDT dated December 30, 2011 on property tax collection
- Notification 006 MEF.GDT date May 18, 2011 on property tax collection



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II. Introduction

1. Purpose

- This tax applies to immovable properties valued in excess of 100 million riels
- The immovable Properties located in the areas of municipalities-provinces of Kingdom of Cambodia shall be subjected.

2. Goal

- For the benefits of sub-national government (Cities, Provinces, Towns, Districts, Khans, Communes, Sangkats) for its regional development.



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III. Tax Exemption

1. **Agricultural Land** . However if any portion of agricultural land is construction dwelling, Building of Structures which do not serve directly and permanently for agricultural activities, that land portion is not exempted.

2. **Property owned by the Royal Government or Governmental institutions.**

In the case of immovable property that is documented as a fixed asset of a public enterprise or a public-private enterprise partnership, that property shall not be exempted.



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III. Tax Exemption (Cont.)

3. Property owned by community or any person who:
- Arrange and operate for the purpose of religious and charity
 - Any part of property or revenue shall not be used for private benefit.

However, exemption shall not include the following:

- Property is rent or temporarily given for the purpose of religious and charity
- Property owned by religious or charity organization which rent or temporarily given to community or any person which use such property not for the purpose of religious and charity



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III. Tax Exemption (Cont.)

4. Property owned by

- Embassy mission or Foreign counsel.
- International Organization and Technical cooperation agency of other governments which recognized by Cambodian government.

5. Property which is infrastructure such as road, bridge, clean-water producing system of production electricity system, airport, port, railway station including buildings and offices which directly serve for activities of those infrastructure.



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III. Tax Exemption (Cont.)

6. Dwelling, Buildings and other construction that are built on agricultural land that are directly and permanently for agricultural activities.
7. Property which is heavily damages by force major such as natural disasters (floods, storms, earthquakes), wars, strike, fire or other catastrophe.
8. Dwelling, buildings and construction that are less than 80% complete and are not in use.
9. Property situated in Special Economic Zone which directly serve for production activities.



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IV. Tax Rate, Tax Base and Immovable Property Value

1. Tax Rate

The immovable property tax shall be collected annually at the rate of 0.1% (Zero point one percent) on the tax base.

2. Tax Base

The tax base for the immovable property tax is 80% of the value of the property which is reduced to 100 million riels.

3. Immovable Property Value

The immovable property value shall be determined by the immovable property appraisal and valuation commission based on the market price.



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V. Tax Calculation

Tax amount shall be calculated by the following formula:

$$\text{Tax Base} = (\text{Property Value} \times 80\%) - 100\,000\,000 \text{ Riels}$$

$$\text{Tax Amount} = \text{Tax Base} \times 0.1\%$$



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VI. Obligation

Who is obligate to pay taxes on Immovable Property:-

- The property tax will be collected from the owner or occupier or final beneficiary of the property
- Owner or Occupier or Final beneficiary of the property owned by the Royal Government illegally
- Owner or Occupier or Final beneficiary of property has litigation

(Tax registration and tax filing and tax payment cannot be used to legally establish ownership of immovable property)



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VII. Tax Registration

1. The taxpayer who has a property values higher than 100,000,000 riel has the obligation to file the property tax return not later than 30 September at the local tax administration where the property is located.



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VII. Tax Registration (Cont.)

2. Taxpayers shall fill in the given [FORM PT 01](#) and attached with:

- ID or Birth certificate or Passport for foreigner
- Family book or Book of residency or certificate of residency
- Property title issued by cadastral administration or relevant documents related to property occupancy certified by Khum-Sangat Authority onwards.
- In the case of a immovable property purchase, the property owner must bring with him a contract document between the buyer and the seller



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VII. Tax Registration (Cont.)

3. One registered property got on Property Identification Number for the property (PIN)
4. The taxpayer shall notify the tax administration to get new PIN if the registered property is divided for sale or transfer or give as gift.



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VII. Tax Registration (Cont.)

5. The taxpayer shall notify the tax administration if

- Tax base is change such as

- The land was constructed dwelling, buildings and other structures
- The dwelling, buildings and other structures was additionally constructed or partly remove or totally destroyed

- The owner or occupier or final beneficiary of the property is changed



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VIII. Filing Tax Return

1. The taxpayer who has a property values higher than 100,000,000 riel has the obligation to file the property tax return not later than 30 September at the local tax administration where the property is located.
2. One registered property, one file tax return.



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VIII. Filling Tax Return (Cont.)

- The taxpayer shall calculate their tax liability by themselves based on the price determined by Property Valuation Committee.
- This property tax is attached to the property itself, not to the owner or occupier. So all tax liability and obligation shall fall upon the last owner, Occupier or last beneficiary, if those liability and obligation were not fulfilled by the previous one.



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VIII. Filling Tax Return (Cont.)

6. The taxpayer can also request the Property Identity Card which can be used instead of filing tax return for their next payment on the immovable property. [Immovable Property Identity Card](#) service fee is 5,000 riels.

7. Payment Online with PIN or Card ID (Future Plan)...



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IX. Taxpayers Representative

- Taxpayers may nominate in writing an individual to perform activities on their behalf related to immovable property tax issues, including the rights and obligations stipulated in Articles 9 and 10 of this Prakas.
- Taxpayers shall be directly responsible for their representatives` activities. the representative will remain as the authorized person until the taxpayer notifies the Tax Administration in writing that he is no longer his representative.



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X. Rights of Verification and Penalties

1. Rights of Verification:

Every year from October 1st of the tax year, the Tax Administration has the right to verify the tax base and tax payment of taxpayers

This verification focuses on taxpayer who have:

- Immovable property valued in excess of 100,000,000 riels who have not registered it with the Tax Administration
- Not filed a tax return or paid the tax on their property
- Underpaid taxes due by not filing returns for all of their properties declared a taxable amount which is less than the actual tax due
- Made their tax payment late



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X. Rights of Verification and Penalties (Cont.)

2. Penalties:

Non registration, underpayment of tax or non filing of a tax return shall be penalized base on provisions in the Law on Taxation.



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XI. Immovable Property Tax Vs. Unused Land Tax

- Land which located in immovable property tax obligation area shall not be taxed on unused land tax since 2011 onwards
- Unused land tax and unpaid tax on unused land before 2011, remains a tax liabilities on unused land of the tax year for unused land tax.

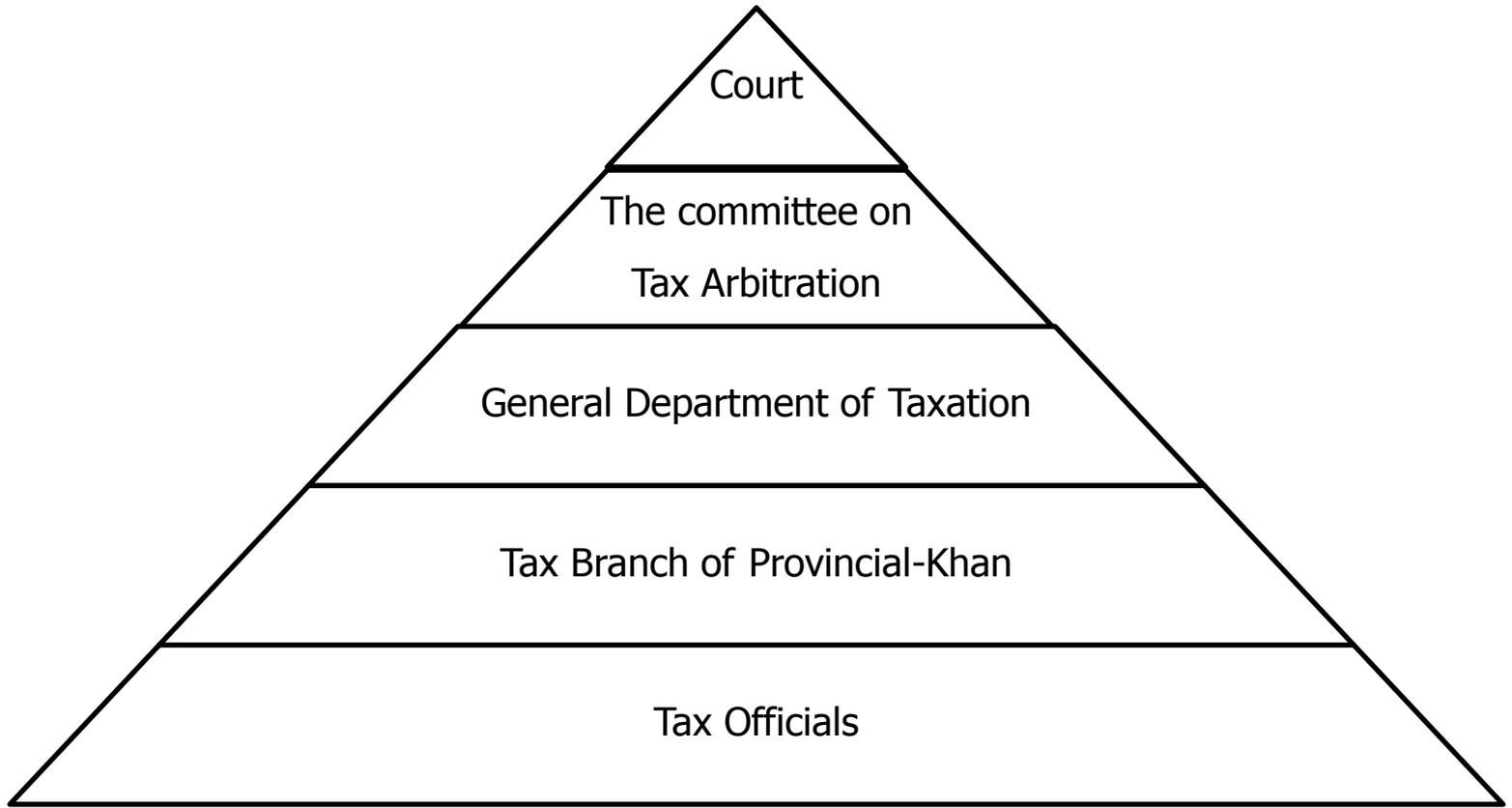


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Proceedings of Appeal Resolve





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Collection of Property Tax

<u>Tax Year</u>	<u>Tax Revenues (KHR)</u>	<u>Growth</u>
2011	47,954,007,533	-
2012	67,037,505,562	139.8 %
2013	59,995,906,641	89.5 %
2014	73,188,358,290	122 %
2015	82,986,782,439	113.4 %
2016	75,193,552,831	90.6 %
2017	82,016,000,000	109.1 %



From 01/Jan/2017 to 30/Nov/2017



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XI. Taxpayer Service

- Issue Property Identity Card and delivery to each owner who has already paid for the service fee.
- GDT have recruited 100 contract staffs to facilitate the New Registration and collect the updated information for existing of Immovable Property etc.
- Call Center Service And Live Chat for Q&A (Coming Soon)
- Online Payment Service (Coming Soon)



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Reviews of capacity development needs

- Suggestion for Ministry of Land Management, Urban Planning and Construction (MLMUPC) to identify the GPS/Property Size (Building) of each property location on the hard title
- Training or Joining Seminar of specialized immovable property tax.



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Reviews of capacity development needs (Cont.)

- Existence of cadastral, land registration system, local government capacity, solid administrative structure
- Taxpayer support



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Challenges

1. Taxpayer Factor:

- The Changes Of Property , Merging Land into large, Splitting land of any purpose (Charity , Heritage , Selling , And Building Construction etc.) which taxpayer does not declare and update the new information to tax administration. (impact to Taxation Statistic and Expectation of Tax Collectable)
- Some taxpayer did not early filing tax return until deadline is approached (cause tax administration or bank official unable to provide payment service on time)



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Challenges

1. Taxpayer Factor:

- Wrong filling tax return (Land size, building size and appraisal valuation).
- Taxpayer did not filing tax return on unused land tax while their land values less than 100,000,000Riels, the liabilities on unused land tax keep growing (**Impact:** when have transferring ownership immovable property existed, taxpayer will be penalized)



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Challenges (Cont.)

2. Tax Official Factor

- In completed registration property information and document support into tax system.
- Missing information of tax payment references, invalid tax year initiation (As immovable property is officially applied in 2011) and new registration tax on property is not linked to any existing PINs that already paid tax.
- Invalid tax initiation year of new property registration based on the issue date of hard title (not based on LFM)



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Challenges (Cont.)

2. Tax Official Factor

- Invalid Tax Identity Given
 - two or more properties (more hard title) were filed in one tax return form
 - one property (one hard title) were give two of more PINs



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Conclusions

So far, the General Department of Taxation (GDT) has applied gentle methods to collect taxes on real property by delaying property owners.

Despite these favorable conditions, some property owners have refused to register and do not issue tax returns. Therefore, the GDT requests all local authorities to promote and encourage property`s owners to file tax return at tax administration where their property located for primary registration property.

For registered properties, go to filing tax return at each tax branches or at the bank near the property owner.



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Thank You!