19th Aug 2026

Overview of the Prakas on Unused Land Tax

On 19 September 2024, the Ministry of Economy and Finance issued Prakas No. 573 MEF.PrK.GDT on Unused Land Tax, which sets out the rules and procedures for collecting the unused land tax. This Prakas takes effect from 1 January 2025.

1. Scope

The unused land tax shall apply to any unused land located outside the geographical areas subject to the Immovable Property Tax regime in the Kingdom of Cambodia.

2. Definitions

- **Unused land** means the unused land with or without construction.
- **Agricultural land** means the cultivated agricultural land used for agricultural production.
- **Taxpayer** means a natural person or legal entity who is the owner, holder, or ultimate beneficial owner of the land that is not being used.

3. Tax Rate

The unused land tax shall be collected annually at the rate of 2% (two percent) of the tax base.

4. Tax Base

The unused land tax base is based on the land value determined by the Land Evaluation Committee for the unused land tax, provided that an amount of 5 (five) hectares per parcel of land shall be allowed to be deducted from the tax base.

5. Registration

- Taxpayers shall register the unused land with tax administration by completing the registration form prescribed by the tax administration and attaching copies of the following documents: Identification documents (Khmer Identity Card or Passport), tax documents, land title or possession documents, photographs and the location of the unused land.
- Upon unused land has already been registered, taxpayers will receive a Property Identification Number (PIN) for use on documents relating to such unused land.
- Taxpayers are required to notify the tax administration of any changes to the property information.

6. Tax Exemption

The tax on unused land shall be exempted in the following cases:

- Unused land with an area of 5 (five) hectares or less per parcel of land.
- Unused land with an area exceeding 5 (five) hectares shall be exempt from the tax on unused land, subject to the prescribed conditions.

7. Tax Obligation

Taxpayers shall have the following rights and obligations:

- Unused land with an area of 5 (five) hectares or less per parcel of land, the taxpayers is not obliged to submit the tax declaration or tax payment.
- Unused land with area exceeding 5 (five) hectares, the taxpayers is obliged to submit the tax declaration and tax payment no later than 30 September each year.

8. Power of the Tax Administration

The tax administration is authorized to inspect unregistered land, and to take appropriate action in respect of failures to file required tax declaration, failures to pay the applicable tax within the prescribed deadline, and other relevant violations in accordance with the Prakas.

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106, St. 95, Sangkat Boeng Trabaek, Khan Chamkarmon, Phnom Penh, Cambodia.
Tel: +855 23 220 900 Email: info@limgroup.com.kh www.limgroup.com.kh