

Centre of Land Management and Land Tenure

OPTIONS FOR PRO – POOR LAND TAXATION IN CAMBODIA

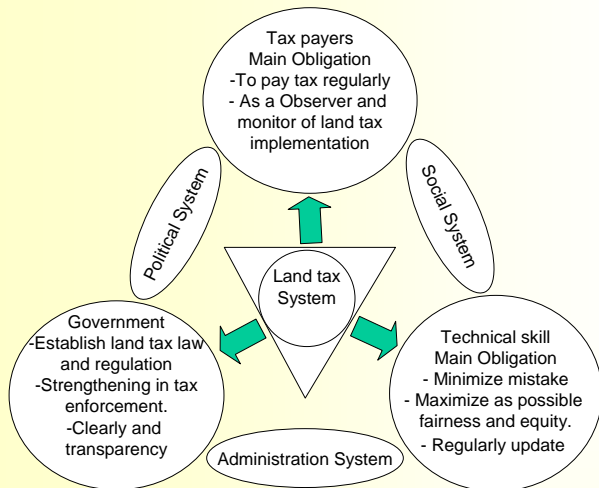
Introduction:

Land taxation is the main source for local government to improve the delivery of services by public sector and to enhance the quality of life of citizens. Land taxation is necessary to enable a local government to improve quality and quantity of its services reflecting local preferences.

Objective:

The purpose of the study was to come up with a land taxation system that enables (local) governments to improve their services and local infrastructure without placing an infeasible burden on poor people who constitute the majority of the mainly rural population in Cambodia.

Theory



Finding and recommendation



- Public awareness: there is a need to provide information to the public about the proposed tax and, in particular, the benefits that will flow from its introduction.



- Legislation should be complete before implementation of land tax process.



- The tribunal court should be established to solve disagreements on land value taxation.



- Land taxation revenue should be used for the development of infrastructure in rural areas such as for canal and road construction or land use planning.



- Land taxation revenue should be used for environment protection at the local level.



Research methodology

- Survey based on questionnaires
- Semi-structured interviews

Conclusion

Land taxation can play an important role in developing sustainable rural livelihoods and rural communities. Land tax should be transparent, cheap to administer, efficient to collect and well understood by both tax payers and implementers. To make it socially sustainable different tax categories have to be established.