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## **The Option for Pro-Poor Land Taxation in Cambodia**

Since 1975 no regular land taxation takes place in Cambodia. This constitutes a major lack of income for the state (municipalities). There, therefore, is a need from the government side to introduce a land tax system. On the other hand, a high tax on land can have negative effects on the poor who constitute the majority of the Cambodian society. Therefore, a study was conducted to find the most appropriate pro-poor land taxation for Cambodia. The study distinguishes in two cases: a short term approach based on an imperfect land tax base and a long term solution based on perfect information and data. On the basis of present circumstances, extensive literature review and a qualitative case study that used interviews and questionnaires, it is suggested that the imperfect land tax system should be based on an area based assessment and self declaration. The perfect land tax system, however, should be based on mass valuation.

***Key words:*** Land taxation, poverty reduction, Cambodia.