

Cambodia Residential Property Guide

2026-27

*A guide for international investors buying
residential property in Cambodia*

knightfrank.com.kh



LIVING IN CAMBODIA

Where is Cambodia located and what is the weather like?

Location



Cambodia is located in the southern part of the Indochina Peninsula in Southeast Asia. The country shares land borders with Thailand, Vietnam, and Laos, and also has a coastline along the Gulf of Thailand.

Covering approximately 181,035 km², Cambodia's geography is shaped by a low-lying central plain linked to the Mekong River and the Tonlé Sap basin. Administratively, Cambodia comprises 24 provinces plus Phnom Penh, a special capital unit that is governed at provincial level, bringing the total to 25 first-tier divisions. Phnom Penh underwent major modernization in the early 20th century, earning the nickname "Pearl of Asia."



Population

Cambodia has a total population of approximately 17 million (as of the 2024 Cambodia Inter-Censal Population Survey) reflecting ongoing annual growth.

At a provincial level, Phnom Penh recorded the highest population with approximately 2.5 million residents, followed by Kandal with about 1.3 million, Prey Veng with around 1.1 million, and Siem Reap with close to 1.1 million. These figures underscore continued urban concentration in and around the capital region alongside significant populations in key agricultural and tourism provinces.

Weather



As a country in Southeast Asia with a tropical climate, Cambodia switches between a wet and dry season, with temperatures typically ranging from 25–35°C depending on the time of year. From May to October, moist air is pulled landward from the ocean, bringing southwest monsoon rainfall to Cambodia and replenishing key river and agricultural systems.

During this period, shifting regional air pressure patterns later increase over Central Asia, pushing cooler, dry air back across Southeast Asia and creating a largely rainless dry season from November to April, characterized by lower humidity and more stable weather conditions..



Time Zone

Cambodia is part of the Indochina Time Zone. (ICT) and is 7 hours ahead of Greenwich Mean Time (GMT). Cambodia shares the same time zone as Thailand, Laos, Vietnam, and parts of Indonesia.

Average Flying Time

	2 Hours	
	Singapore	
	2.5 Hours	
	Hong Kong	
	5 Hours	
	Beijing	
	4 Hours	
	Shanghai	
	17 Hours	
	Paris	

MAJOR EVENTS IN CAMBODIA

Which major cultural and sporting events are scheduled to take place in Cambodia in 2026 and 2027?

PEAK SEASON

This period offers the most pleasant weather for travel, with low humidity and mild temperatures.

November	▪ Bom Om Touk (Water Festival)
December	23+24+25 November
January	▪ Independence Day, 9
February	November
March	▪ Cambodia Peace Day, 29
April	December

- International New Year's Day, 1 January
- Victory over Genocide Day, 7 January
- Chinese New Year (Têt Celebration)
- International Women's Day, 8 March
- Chaul Chhnam (Khmer New Year), 14-15-16 April

LOW SEASON

This season is being rebranded as the "*Green Season*" to showcase the country's lush landscapes and unique experiences during the rainy period.

May	▪ International Day of Work, 1
June	May
July	▪ Chat Prea Angkal (Sacred
August	Furrow Celebration) / Royal
September	Plowing Ceremony, 5 may
October	▪ King's birthday, Norodom
	Sihamoni, 14 May
	▪ Vesak Bochea Festival, 1 May

- Queen Mother's Birthday, Norodom Monineath, 18 June
- Pchum Ben (Ancestor Celebration) 10+11+12 October
- Constitutional Day, 24 September
- Honour Day for King Norodom Sihanouk, 15 October
- Coronation Day of King Sihamoni, 29 October

LIVING IN CAMBODIA

Who lives in Cambodia, where were they born, and what is their religion?

Age Distribution



Among the 17 million population, the majority of Cambodians are considered young to middle-aged, reflecting a demographic structure that supports a large working-age base. In 2025, 64% of the population was aged between 15 and 64 years old.

The median age of the population in Cambodia is just 27.9 years, indicating a relatively youthful society compared with many neighboring countries that are experiencing faster population aging.

Compared to 2012, when the median age stood at 24.1 years, Cambodia has seen a gradual demographic shift as life expectancy improves and birth rates moderate. Children aged 0–14 years comprised 30% of the population, while people aged 65 and above accounted for just 6%.

This distribution highlights a broad labor force pipeline and continued demand for education, employment opportunities, and urban services. At the same time, the slow but steady rise in the elderly population suggests the early stages of demographic transition, with future planning required for healthcare systems, social protection, and long-term economic productivity.

Urbanization trends are also influencing age distribution, with younger working populations increasingly concentrated in Phnom Penh and other secondary cities. This internal migration supports industrial and service-sector growth, while rural areas continue to depend on younger cohorts for agricultural productivity and local economic stability.

Multiculturalism



In Cambodia, we can categorize the population according to specific origins.

First, there is the Khmers who represent around 95.4% of the total population. Then, Vietnamese represent approximately 0.5%, Chinese and Cham respectively represent 3.9%. Finally, the remaining 1% make up the Kouy, Mon and In Cambodia, the population can be categorized according to distinct ethnic and cultural origins that reflect the country's long historical development and regional connections. The Khmer ethnic group forms the overwhelming majority, representing approximately 95.4% of the total population and shaping the dominant language, customs, and social traditions of the country.

Minority communities contribute additional layers of cultural identity. Vietnamese residents account for roughly 0.5% of the population, while Chinese and Cham communities together represent about 3.9%, with long-established roles in trade, business, and religious life.

The remaining 1% comprises Kouy, Mon, and other smaller indigenous and ethnic minority groups, many of whom live in rural or highland provinces and maintain distinct linguistic and cultural practices. These communities contribute to Cambodia's cultural landscape through traditional crafts, agricultural knowledge, and localized belief systems. In recent decades, Cambodia has also seen a steady increase in expatriate residents linked to investment, education, tourism, and development sectors.

Together, these demographic elements illustrate a society that, while ethnically cohesive at its core, is shaped by meaningful multicultural influences that continue to evolve alongside economic and regional integration. Alongside this, Cambodia has a growing population of expats from around the world, which add even more cultural diversity.

Religion



Theravada Buddhism is the most widely followed religion practiced by more than 95%–97% of the population and plays a central role in Cambodian social life, education, and cultural identity. Buddhist temples serve not only as places of worship but also as important community centers that host festivals, ceremonies, and charitable activities. Monks continue to hold respected positions in society, and Buddhist values strongly influence family structures and social conduct.

Islam is also present in Cambodia and is followed by approximately 2% of the population, primarily within the Cham Muslim community, which maintains its own mosques, schools, and cultural traditions.

Christians form a smaller fraction of the population, estimated at around 0.3%–0.5%, with active congregations in both urban and rural areas.

Prior to Buddhism becoming the main religion in Cambodia, Hinduism played a significant role in the country's ancient past, particularly during the Angkor period, leaving a lasting architectural and artistic legacy.

It is also worth noting that practices related to ancestor worship, spirit houses, and protective rituals remain common and are integrated into daily life. This blending of formal religion with long-standing spiritual customs reflects a syncretic belief system that continues to shape cultural identity, festivals, and social practices across the country.

DEMOGRAPHIC PROFILE OF CAMBODIA

What are the common languages spoken in Cambodia homes, how are they educated and what industries are they occupied in?

Language



The official language in Cambodia is Khmer (95.8%). Additionally, Vietnamese (0.5%), Chinese (0.6%), minority languages (2.9%) and other languages (0.2%) are also spoken.

The official language in Cambodia is Khmer (95.8%), which serves as the primary medium of instruction, administration, and public communication across the country.

Additionally, Vietnamese (0.5%), Chinese (0.6%), minority languages (2.9%), and other languages (0.2%) are spoken, reflecting the presence of long-established ethnic communities and indigenous groups with their own linguistic traditions.

English is widely spoken as a second language in Cambodia and is considered the language of commerce, tourism, and international business. Its use has expanded rapidly in urban centers, particularly among younger generations and professionals working in trade, education, and hospitality.

English proficiency is often associated with employment opportunities and higher education access, reinforcing its role in Cambodia's growing regional and global engagement. It is considered the language of commerce.

Education



In Cambodia, the schooling rate is around 68.20% for early childhood education, 96% for elementary education, and 34% for secondary education. Enrollment at the primary level has improved significantly over the past two decades due to government investment, international development programs, and expanded access in rural areas.

Basic education is formally free and compulsory, which has contributed to stronger participation at early stages of schooling.

However, the rate of completion remains comparatively low, with figures of 86.20% at the elementary level, falling to 50.4% and 21% for lower and upper secondary education respectively. Dropout rates are influenced by household income pressures, rural access challenges, and the need for children to support family livelihoods.

The illiteracy rate is around 15% for the total Cambodian population, with higher concentrations in older and rural demographics. Ongoing education reforms focus on teacher training, infrastructure development, and curriculum modernization to improve long-term outcomes.

Work



In Cambodia, the services sector accounts for almost 37.6% of the Kingdom's economic activity and remains a key driver of employment and urban growth. This sector includes tourism, wholesale and retail trade, finance, real estate, education, and public services.

Tourism in particular plays an important role, supported by cultural heritage sites such as Angkor and a growing hospitality industry. Expansion in banking, telecommunications, and professional services has also strengthened Cambodia's integration into regional markets and increased private sector participation in the economy.

The agriculture sector represents 34.5% of economic activity and continues to employ a large share of the population, particularly in rural provinces. Rice production remains central, alongside fisheries, rubber, cassava, and other crop exports that support both domestic consumption and international trade.

Agricultural modernization efforts, including irrigation investment and mechanization, are gradually improving productivity, although the sector remains vulnerable to variations in climate.

Finally, the industrial sector accounts for 27.9% and has expanded steadily over the past two decades. Garment manufacturing remains a cornerstone of industrial output, complemented by footwear, electronics assembly, and construction. Industrial zones near Phnom Penh and key transport corridors have attracted foreign direct investment, contributing to job creation and export growth while reinforcing Cambodia's transition toward a more diversified economic base.

STUDYING IN CAMBODIA

What are the international schooling options in Cambodia?

School Name	Curriculum	Instruction Language	Ages	Fee in USD
International School of Phnom Penh	International Baccalaureate	English	3-18 years	from: \$9,558 to: \$29,533 per annum
Northbridge International School Cambodia	International Baccalaureate	English	2-18 years	from: \$12,720 to: \$31,746 per annum
Canadian International School of Phnom Penh	International Baccalaureate / Alberta	English	18 months - 18 years	from: \$7,900 to: \$25,250 per annum
Reigate Grammar School Phnom Penh	British	English	2- 18 years	Unavailable to the public
Shrewsbury International School Phnom Penh	British	English	2-18 years	\$8,500 - \$28,000 per annum
The King's School, Vattanacville	British-based with IPC	English and Khmer	2-18 years	Unavailable to the public
Bromsgrove International School Cambodia	British	English	2-14 years	from: \$10,500 to: \$25,000 per annum
French International School	Cambridge	French and English	18 months - 15 years	from: \$7,050 to: \$13,750 per annum
Lycée Français René Descartes	French (AEFE)	French and English	3-18 years	from: \$6,022 to: \$7,858 per annum
The Giving Tree International School	International Baccalaureate	English	1-16 years	from: \$3,370 to: \$6,745 per annum
Australian International School Phnom Penh	Australian Curriculum with IB	English	2-18 years	from: \$9,800 to: \$28,245 per annum
iCAN British International School	British	English	2 -12 years	from \$5,626 to \$12,100 USD per annum

SCHOOLING IN CAMBODIA

Cambodia offers a variety of educational institutions catering to international students. Most schools will have international faculty that are fully credited and will undergo regular audits to ensure that their curricula and teaching styles are up to standard. International schools generally have world-class facilities and offer a diverse after school program, no matter what curricula classroom education follows. Educational institutions that cater to international students usually offer both virtual and in-person school tours as well as virtual or in-person interviews.

STANDARD PROCESS FOR BUYING RESIDENTIAL PROPERTY IN CAMBODIA

How many essential steps are in the basic process of buying residential property in Cambodia?

The process of buying a residential property can vary depending on the buyer's nationality and the type of property being purchased.

CONDUCT A SELF-ASSESSMENT

Residential buyers need to start with self-awareness and clarify their priorities. Before deciding on a property, they should assess their personal situation in relation to the purchase. Here are key points that must be considered:

- **Financial Capability**

Before you embark on your journey, take a moment to establish a realistic budget that aligns with your aspirations. Additionally, conduct thorough research to ensure that the property you wish to acquire is fairly priced.

- **Legal representation**

When buying any property, it is strongly advised to hire a lawyer. They offer essential services such as analyzing legal documents with local landlords or developers, translating property agreements from English to Khmer, and assisting with transactions related to deposits and initial payments. Engaging their services can save you valuable time.

BUYING OFF-PLAN

This term refers to purchasing a unit in a development pre-construction or under construction.

Benefits include being able to handpick the best units plus the potential to earn capital gains through the asset's appreciation once the development has been completed.

Off-plan projects are a great opportunity to choose the best units and to make design changes and customizations while under construction.

Furthermore, the advantage to buying a property this way, is the affordability and more flexible payment terms. Some developers offer a smaller down payment or flexible payment methods with more variety of payment options.

However, it is essential to be aware that off-plan projects can be susceptible to delays in construction or cost cutting measures through the construction period that result in a difference in finished quality from what was expected.

For this type of investment, it is wise that contracts are reviewed by a legal representation. Some construction can go over the completion date so ensure your developer updates your contract.

BUYING AN ESTABLISHED PROPERTY

Buying an established property in Cambodia permits buyers the opportunity to mitigate risks from unexpected surprises, as it is possible to view and inspect the property before committing to a purchase. Once a preferred property has been viewed and selected, the buyer is typically presented with a Sale and Purchase Agreement (SPA). Both parties must carefully review and approve the terms and conditions before signing this legally binding contract, which sets out the obligations of each party and includes necessary documentation for due diligence.

After the SPA agreement is signed, the buyer and seller's requirements are submitted to the Ministry of Land Management, Urban Planning and Construction (MLMUPC), which prepares the official transfer form used as the delivery receipt for the transaction.

Once the transfer form is signed by both parties, the buyer typically makes an initial payment to the seller, often structured around 30% to 50% of the property value depending on the agreed terms.

At this stage, additional statutory costs come into play. Transfer of title fees, commonly referred to as stamp duty or transfer tax, are normally set at approximately 4% of the property's assessed value and are paid by the buyer during the registration process at the General Department of Taxation. This tax formalises the change of ownership and is a significant component of the overall acquisition costs. In some cases, temporary tax incentives or exemptions may apply—such as reduced stamp duty on certain types of housing purchases—depending on government policies in force.

The administrative processing of the transfer and registration can take several weeks to a few months to complete, as the relevant authorities verify documents and ensure compliance with statutory requirements. Upon receipt of the final payment and successful registration, the buyer is issued the property title in their name, marking formal legal ownership and completion of the transaction.

RULES FOR PROPERTY OWNERSHIP BY FOREIGN INVESTORS IN CAMBODIA

Whilst foreign nationals are not permitted to own freehold land outright, there are several options that enable a foreign national to hold an interest over land. The following options should be carefully weighed to determine what is the best course of action.

LEASING

Long term leases allow all necessary rights to develop the land and gain construction permissions. Due to a recent change in the law, lease lengths are capped at 50 years, renewable for a further 50 years. This can be a great stepping stone to eventually setting up an LHC (Land Holding Company).

CAMBODIAN CITIZENSHIP

The Government considers citizenship applications from foreigners when a significant investment is being made to the development of the country. Under the Cambodian Law on Nationality, naturalization remains at the discretion of the state and is not an automatic right; applicants must meet specified legal criteria, including proof of good conduct, residency, and integration into Cambodian society.

In practice, Cambodia has formalized a Citizenship by Investment (CBI) pathway that links substantial economic contributions to eligibility for Cambodian citizenship. Eligible investors may qualify by contributing to approved priority sectors or development projects, often with minimum thresholds set by the Royal Government. Recent policy developments in 2025 suggest that foreign nationals may be considered for citizenship following a qualifying investment of approximately US \$1 million in priority sectors or a government-approved donation to support national development.

In addition to direct investment routes, Cambodia offers residency-linked investment programmes such as the “Cambodia My Second Home” (CM2H) scheme, under which foreign real estate investment can lead to long-term residency and, after several years, eligibility to apply for citizenship.

These frameworks are designed to attract sustained foreign capital while ensuring that applicants demonstrate commitment to contributing positively to Cambodia’s socio-economic development prior to naturalisation approval. Decisions ultimately rest with the Ministry of Interior and related authorities, who assess applications on a case-by-case basis.

THE NOMINEE STRUCTURE

Buying in a Cambodian citizen’s name is easy and is the most inexpensive means of controlling Cambodian land. But, by doing so, you will be ignoring the Constitutional prohibition on direct ownership of property by foreigners. Therefore, it is illegal and strongly discouraged by legal support in Cambodia.

Some companies offer a professional service where foreigners can purchase land for sale in Cambodia but the title is held in the name of a local citizen. These companies offer a service as a measure of reducing the more obvious risks of using a friend or spouse as the name used to hold the land. When choosing this option, a high degree of due diligence is advised due to the lack of available regulation.

INCORPORATING A LAND HOLDING COMPANY

Setting up a legally recognized company where 51% of shares are owned by a Cambodian citizen. This presents the least risk for foreign investors, although this is generally best reserved for high-value property due to the cost involved with setting up the company. It is also important to note that any LHC (land holding company) will be subject to tax on profits.

OWNING PROPERTY VIA A TRUST IN CAMBODIA

Foreigners can indirectly own property through a trust structure established under the Trust Law of 2019, which provides a regulated legal framework for such arrangements. Under this law, a foreign investor (the trustor) transfers legal title of a property to a licensed trustee, who holds and manages the asset on behalf of the investor (the beneficiary) in accordance with the governing trust deed. This mechanism enables foreign investors to participate in land and immovable property investment while complying with constitutional restrictions that prohibit direct foreign ownership of land.

Trusts must be registered with the Trust Regulator, a supervisory body under the Ministry of Economy and Finance, within three months of creation. The trust registration process and operational requirements-including trustee licensing and submission of a trust deed-are set out in the Trust Law and associated Prakas regulations.

Trusts allow foreign investors to retain beneficial ownership and benefit from land appreciation without holding legal title in their own name, and can include a range of commercial, private, or specialised trust purposes.

WHAT ARE THE LAND TITLE CLASSIFICATIONS IN CAMBODIA?

HARD TITLES

Hard titles are the strongest, most secure land title and form of ownership available in Cambodia. The Ministry of Land Management, Urban Planning and Construction issues hard titles and are recognized at a national level. The certificate for a hard title is provided by the National Land Management and Planning Office. If a property is registered under both a hard and soft title, the hard title would take authoritative ownership. Hard titles are a time-consuming process and has a transfer tax (stamp duty) of 4%.

LMAP

Another land title is the LMAP, or Land Management and Administration Project. In 2002, The World Bank started the LMAP, with its goal being to strengthen land ownership security using a system that registers land titles. LMAP titles are recognized at a national level by the Ministry of Land Management, Urban Planning and Construction. LMAP titles also have a long transference process, and have a transfer cost of 4%. LMAP titles are different from a hard title as they have GPS coordinates which accurately identify the boundaries of a property.

SOFT TITLES

Soft titles are the most commonly issued Cambodian land title amongst the four. It has a possessory right, which is recognized by the local government, local commune or district. It is not recognized on a national level. As soft titles are managed by the local government, its transference is rapid and decently inexpensive. But it isn't as durable as hard titles as it can still be contested by third parties. This disadvantage has led a majority of new development to be registered under hard titles.

STRATA TITLES

Strata titles are possession rights used for condominiums that have been granted approval for co-ownership of a property by Khmer citizens as well as foreigners. This title is recognized at a national level by the Ministry of Land Management, Urban Planning and Construction.

Strata titles are a fairly new concept, being only applicable to new buildings (built in 2010 onwards). Despite this, foreign ownership of the entire co-owned building is still limited to a maximum of 70%. Foreigners are prevented from owning properties located on the ground floor of a strata building as this would conflict with the 'owning land' law previously mentioned. Similarly, to hard titles, strata titles are a long process that has a transfer cost of 4%.

WHAT ARE THE COSTS ASSOCIATED WITH PROPERTY OWNERSHIP?

STANDARD COSTS

Costs and taxes associated with the ownership of a property can vary depending on the type of property.

TAX FOR UNUSED LAND

Unused land includes non-constructed land and vacant constructed land determined by the Unused Land Appraisal Committee (ULAC). The owner of the unused land is taxed at a 2% rate on the tax base, and is not categorized under the scope of Tax on Immovable Properties.

PROPERTY TAX

Property tax in Cambodia is officially known as the Tax on Immovable Properties (TOIP). Immovable properties include: land, houses, infrastructure, buildings, other construction, etc. TOIP imposes an annual tax rate of 0.1% on immovable properties that value over \$25,000 (KHR 100 million).

HOME INSURANCE

Properties valued above \$100,000.00 costs a minimum of \$100.00 upwards per year. Properties valued below \$100,000.00 costs less than \$100.00 per year.

PATENT TAX

This type of tax is payable by business owners and is classified into 3 categories:

Sole Proprietorship or Partnerships: annual taxable income from \$62,500.00 to \$175,000.00

Enterprises incorporated as legal entities: annual taxable income from \$175,000.00 to \$500,000.00

Enterprises registered as a Qualified Investment Project: turnover must be over \$500,000.00 per annum

WHAT ARE THE LANDLORD'S COSTS FOR RENTING OUT A PROPERTY?

STANDARD COSTS

Property Management Fees

The typical management fees per gross area is between \$1 to \$2 Per Sqm. This covers the basic maintenance and overseeing of the property such as elevator maintenance, manicured lawns and landscaping, reception team, security guards, cleaning common areas etc. For the long-term structural maintenance and repair to the building which will increase longevity on the buyer's investment, a sinking fund should be charged in addition to or included in the management fee.

Utility and Service Charges

The owner generally pays for the use of utilities such as electricity, gas, and water supply, as the bill will be sent to them directly. If the owner leases out their property, it must be stipulated in the tenancy agreement if payment of utilities can be passed onto the tenant.

Landlord Insurance

Landlord insurance is recommended and designed specifically to cover residential rental properties. The insurance company will cover any loss and damage to property caused by fire, explosion, windstorm, water & flood and even vehicle impact. If you considering purchasing a property in Cambodia Knight Frank Cambodia strongly advises on insuring your investment. Whether it concerns a building, a house, a factory or a condominium, against possible accidents.

Rental Income Tax

Rental Income tax is payable on gross rental income, less any allowable deductions incurred in earning that income. This tax is payable 10% withholding annually, in tax filing. Whereas non-residents have a 14% tax rate.

THE RENTAL AGREEMENT

There are different types of residential properties to choose from in Cambodia – high/low rise apartments/condominiums, landed houses and flat houses. Rental prices vary according to location, on type of property, size, interior furnishing and other attributes. Whichever type of property you choose, you will typically follow a similar process for renting and signing the rental lease agreement.

The lease period is usually 6 months onwards with or without an option to renew. Rental negotiation also correlates with the term of tenancy you are willing to commit; the longer the tenure, the more discount landlords are willing to provide.

Rental normally includes fittings and fixtures and maintenance fees but excludes utility bills for water and electricity. Most serviced apartments are equipped with internet and cable TV, but some landlords provide it at an additional charge. Rentals are payable monthly in advance.

The security deposit required by the landlord will depend on the length of the lease period and the type of the lease (i.e. a Company Lease or Personal Lease). A security deposit equivalent to 1 to 2 months of the monthly rental is the norm and is payable in full on signing the Tenancy Agreement. It is refundable without interest at the end of the tenancy subject to the tenant's compliance with the terms and conditions of the lease. The landlord reserves the right to deduct from the deposit all costs and expenses if the tenant breaches any of the terms in the Tenancy Agreement. Tenancy Agreements are generally prepared in Khmer and English. However, in a legal dispute, the Khmer version will be prevalent.

PAYABLE COSTS WHEN SELLING A PROPERTY

LEGAL FEE

Legal fees include, but are not limited to, the costs for preparing a contract and for processing the title transfer.

Legal fees typically start at an approximate \$1,500 USD and upwards.

REAL ESTATE AGENT SELLING FEE

An agent's fee is the commission paid by the owner, to the agent, for selling the property-either tiered or at a fixed rate.

Do ensure the breakdown of the fee structure is understood as commissions may vary slightly depending on your location. Additionally, it is important that both parties understand the initial price point.

Fees for the successful sale of a property with the current market conditions are an approximate 3% of the value of the sold property + 10% VAT.

PROPERTY TAX

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MARKETING COSTS

Marketing your property is essential as it will help you attract the correct buyers. Marketing can be done by real estate agents to some extent. It is important for you to discuss which platforms will be used to market the property, which locations (if you are considering putting up signage or billboards), and how much of your overall budget will be utilized for marketing.

CAPITAL GAIN TAX

Capital gains tax (CGT) is a federal tax levied on the gain or loss upon the sale of an investment property.

The tax is implemented on the difference between the cost of acquiring the property, and the same property's value when it is sold.

Initially introduced in April of 2020, Capital gains tax is a flat rate of 20%. Capital gains tax applies to individuals who have the intention of selling immovable property.

HOA FEES

This fee is particularly relevant in reference to condominiums. Homeowners Association fees include services such as maintenance of shared spaces, removing garbage, upkeep of green spaces, pools, and gymnasiums.

PAYABLE COSTS WHEN BUYING A PROPERTY

LEGAL FEES

Legal fees include, but are not limited to, the costs for preparing a contract and for processing the title transfer.

Legal fees typically start at an approximate \$1,500 USD and upwards.

TRANSFER DUTY

Also known as Registration Tax, is levied by the state government the purchase of property. The transfer fees cost 4% of the total purchase price.

We like questions. If you've got one about our research or would like some property advice, **we would love to hear from you.**



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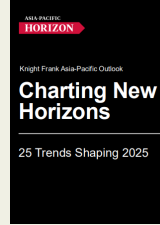


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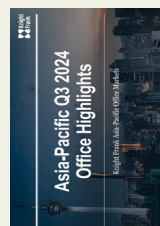
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Relocating to Cambodia