



**KINGDOM OF CAMBODIA
NATION RELIGION KING**

Unofficial translation

MINISTRY OF ECONOMY AND FINANCE

No 1002 MEF. PRK.AKR

PRAKAS

on

**Procedures for the Management of Postal Consignments, Express Consignments
and Cross-Border E-Commerce Goods**

Deputy Prime Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia
- Having Seen Reach Kret No. NS/RKT/0823/1981 dated 22 August 2023, on the appointment of the Royal Government of Cambodia
- Having Seen Reach Kram No. NS/RKM/0618/012 dated 28 June 2018, promulgating the Law on the Organization and Functioning of the Council of Ministers
- Having Seen Reach Kram No. NS/RKM/0196/18 dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance
- Having Seen Reach Kram No. NS/RKM/0702/012 dated 11 July 2002, promulgating the Law on Post Sector
- Having Seen Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs
- Having Seen Reach Kram No. NS/RKM/0904/002 dated 09 September 2004, promulgating the Law on the Approval of the Protocol of the Kingdom of Cambodia's Participation in the World Trade Organization
- Having Seen Reach Kram No. NS/RKM/0116/001 dated 14 January 2016 promulgating the Law on the Approval of the Protocol for Amending the Marrakesh Agreement on the Establishment of the World Trade Organization to include the Trade Facilitation Agreement as Annex 1A of the Marrakesh Agreement
- Having Seen Reach Kram No. NS/RKM/1119/017 dated 2 November 2019, promulgating the Law on Electronic Commerce

- Having Seen Anukret No. 43/ANK/BK dated 28 February 2022, on the Organization and Functioning of the Ministry of Economy and Finance
- Having Seen Anukret No. 116/ANK/BK dated 5 June 2023, on the Upgrade of Two Customs and Excise Branches to Departments under the Supervision of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance
- Having Seen Prakas No. 163 MEF.PRK.GDCE dated 24 March 2023 on the Organization and Functioning of the Departments and Local Units under the Supervision of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance
- According to the necessity of the Ministry of Economy and Finance

HEREBY DECIDES

Article 1.-

This Prakas aims to define the rules and procedures for the fulfillment of customs formalities for postal consignments, express consignments and cross-border e-commerce goods to ensure the effectiveness of trade facilitation, national revenue collection, and prevention of cross-border offences.

Article 2.-

The scope of this Prakas is to implement the postal consignments, express consignments and cross-border e-commerce goods that are exported-imported from/to the Kingdom of Cambodia without limitation on its value, size, weight, type of transport operator, and mode of transportation.

Article 3.-

The key terms in this Prakas are defined as follows:

- **Postal consignments** refer to consignments transported across borders by the national postal operator (Cambodia Post).
- **Express consignments** refer to consignments transported across borders by express couriers.
- **Cross-border e-commerce goods** refer to goods which are ordered, sold, and communicated through electronic means and involve cross-border shipment destined to the consumer or buyer (whether commercial or non-commercial).
- **Form CN22/CN23** refers to electronic information provided by Cambodia Post prior to the arrival of the consignment and is considered a customs declaration for postal consignments for the completion of customs clearance.
- **Shipping Documents** refer to documents in paper or electronic form that detail the shipments that have taken place or are about to take place. Shipping documents include the cargo manifest, waybill, and/or other documents in similar form that can be verified by Customs.

- **Cargo Manifest** refers to a list of transported goods via maritime vessels, airplanes or rail of each specific journey.
- **Waybill** refers to master bill and/or house bill.
- **Master bill (master bill of lading / master air waybill)** refers to cross-border cargo shipping documents specifying the information of a specific shipment or consolidated shipment issued by the carrier to the freight forwarder or Vessel-Operating Common Carrier (NVOCC) following an agreement to deliver the goods to a specific place in accordance with the terms of delivery.
- **House bill (house bill of lading / house air waybill)** refers to cross-border cargo shipping documents specifying specific shipping information issued by the freight forwarder, express courier, or NVOCC following an agreement to deliver the goods from the consignor to the consignee at a designated place. If the owner of the goods receives delivery service directly from the carrier, the carrier can issue house bills.
- **Wrong destination imported Consignments** refer to imported express or postal consignments or cross-border e-commerce goods of which the consignee address is outside of Cambodia or does not have any other indicative information on the package or on the related documents determining that the consignment is destined for Cambodia.

Article 4.-

Postal consignments, express consignments and cross-border e-commerce goods are divided into 4 categories, including:

A. Category 1 consignment

Category 1 consignment refers to letters or documents without commercial value and are not on the list of prohibited and restricted goods. Category 1 consignment is not subject to any taxes and duties. The electronic house bill or electronic CN22/CN23 forms of this Category 1 consignment can be considered as the customs declaration and a basis for risk assessment. In the absence of any risk or irregularities, Category 1 consignments can be cleared from customs immediately upon arrival.

B. Category 2 consignment

Category 2 consignment refers to consignments with FOB value equal to or lower than the de minimis threshold and that are not on the list of prohibited and restricted goods. Category 2 consignment is not subject to any taxes and duties. The electronic house bill or electronic CN22/CN23 forms of this Category 2 consignment can be considered as the customs declaration and a basis for risk assessment. In the absence of any risk or irregularities, Category 2 consignments can be cleared from customs immediately upon arrival.

C. Category 3 consignment

Category 3 consignment refers to consignments with FOB value above the de minimis threshold but have an equivalent value of not more than 1,000 (one thousand) USD and are not on the list of prohibited and restricted goods. Category 3 consignments are subject to a summary customs declaration and must fulfill tax and duty obligations in accordance with the prevailing laws and regulations.

D. Category 4 consignment

Category 4 consignment refers to consignments not falling under the above categories 1, 2 and 3. Category 4 consignments are subject to a customs declaration (Single Administrative Document) and must fulfill tax and duty obligations in accordance with the prevailing laws and regulations.

Article 5.-

Cambodia Post, express couriers, and other related operators shall design or modify their information technology systems to ensure that they have sufficient functions and capabilities to integrate with the information technology systems of the General Department of Customs and Excise of Cambodia in accordance with international best practices. All costs associated with the system integration are borne by the operator.

Article 6.-

Cambodia Post shall provide the Customs Administration with postal consignment information in electronic form as determined by the General Department of Customs Excise of Cambodia.

Express couriers and other related operators must provide the Customs Administration with the cargo manifest, master bill, house bill, and/or other necessary data in electronic form prior to departure for exporting and prior to arrival for importing express consignments as determined by the General Department of Customs and Excise of Cambodia.

The General Department of Customs and Excise of Cambodia may determine other requirements for the management and trade facilitation of postal consignments, express consignments and cross-border e-commerce goods.

Article 7.-

Postal consignments, express consignments and cross-border e-commerce goods can be subject to control via Non-Intrusive Inspection, documentary inspection, and/or physical examinations in accordance with risk management principles.

Article 8.-

Wrong destination imported Consignments, or where the owner cannot be located, may be authorized for return exports if they are not subject to investigations or prohibitions, and have not completed customs clearance formalities. In other cases, a separate decision must be made by the Customs Administration.

Article 9.-

Detailed forms and procedures for managing the import-export of postal consignments, express consignments and cross-border e-commerce goods shall be determined by the General Department of Customs and Excise of Cambodia.

Article 10.-

Any regulations contradicting this Prakas shall be null and void.

Article 11.-

Director of Cabinet, Secretary General, Director of all units under the Ministry of Economy and Finance, and national and international Express Companies shall carry out this sub-decree according to their respective duties from the signatory date.

Phnom Penh, 18 December 2023

Deputy Prime Minister
Minister of Ministry of Economy and Finance

CC:

- Office of the Council of Ministers
- Cabinet of Samdech Moha Bovor Thepdei Prime Minister
- Cabinet of Excellency Deputy Prime Minister
- Municipal-Provincial Halls
- Cambodia Chamber of Commerce
- As stipulated in Praka 11 “for implementation”
- Royal Gazette
- Document – Archives