



**General Department of Customs and Excise of Cambodia**

# **Manual on Customs Procedures in Cambodia**



**2024**



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# Preface

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Under the unprecedented lasting peace and stability in Cambodian history, the Royal Government of Cambodia of the seventh legislature of the National Assembly under the leadership of **Samdech Moha Borvor Thipadei HUN MANET, Prime Minister of the Kingdom of Cambodia** continues to lead with wisdom, dynamism, and energy with the view to promote social development and economic growth with long-term and clear vision as well as to promote Cambodia's prestige to equal status in all bilateral, regional, and global affairs. Evidently, Cambodia has been actively engaging in regional and global integration. Regarding international trade, Cambodia became a member of the World Trade Organization (WTO) on 13th October 2004, while Cambodia's Customs Administration became the 155th member of the World Customs Organization (WCO) on 3rd April 2001 in the Convention establishing a Customs Co-operation Council (CCC).

In accordance with RGC's strategies and under the wise guidance of **His Excellency Dr. Aun Pornmoniroth**, Deputy Prime Minister, Minister of Economy and Finance, the General Department of Customs and Excise of Cambodia (GDCE) has continuously set out customs reform and modernization strategies responding to the development of the socio-economic landscape, especially the strengthening of revenue mobilization, law enforcement, international trade facilitation, etc.

In this regard, Cambodia customs procedures are carried out in accordance with international standards and best practices. These procedures are interconnected. The traders engaging in international trade activities are required to well understand and comply with these procedures so that their business operations are rightly conducted. With that in mind, the GDCE has compiled the **"Manual on Customs Procedures in Cambodia"**.

This compilation of text is an update to the **"Handbook on Customs Clearance"** published in October 2015 by providing a narration on the law of customs and supporting regulations, as well as the existing customs clearance procedures that are written in simple terms so that general readers can understand without in-depth technical knowledge on customs-related matters. In addition to the elaboration on customs clearance procedures on export and import, this compilation of text also provides a narration on matters related to Cambodia Customs Administration such as organizational structure, the customs administration's history, method in calculating duty and tax, Cambodia's commitment under Free Trade Agreements, Post-Clearance Audit, etc.

I am convinced that this “**Manual on Customs Procedures in Cambodia**” will become a useful document for every reader, including researchers, policy experts, and especially traders who are operating or wishing to start operating in Cambodia, and the GDCE will continue to improve this document in response to the changes in the socio-economic setting so that the public can be better informed about the updates to the customs regulations.

Phnom Penh, 24 December 2024

**Minister Attached to the Prime Minister**  
**Director General of Customs and Excise of Cambodia**



**Dr. Kun Nhem**

# Disclaimer

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The main purpose of this Manual is to disseminate information to increase public awareness on customs clearance procedures in Cambodia. All the information contained in this handbook is a compilation and summary interpretation of the existing laws and regulations related to the customs clearance procedures for better and easier understanding.

In this regard, the GDCE would like to reaffirm that the Manual is not to be used as a legal reference for judicial purposes, and the GDCE will not accept any liability, obligation or responsibility whatsoever for any errors, omissions from, misstatements or misrepresentations which may have accidentally occurred during the compilation of this Manual. Additionally, the GDCE reserves the right to omit, add, or revise the contents and update the Manual periodically to reflect any changes to the regulations without having to state any reason or any prior notice.

Finally, to ensure full compliance with the existing laws and regulations, the GDCE wishes to request that the readers further consult the existing legal documents, referred to in all parts of this Manual, before carrying out customs clearance procedures.

# Abbreviation

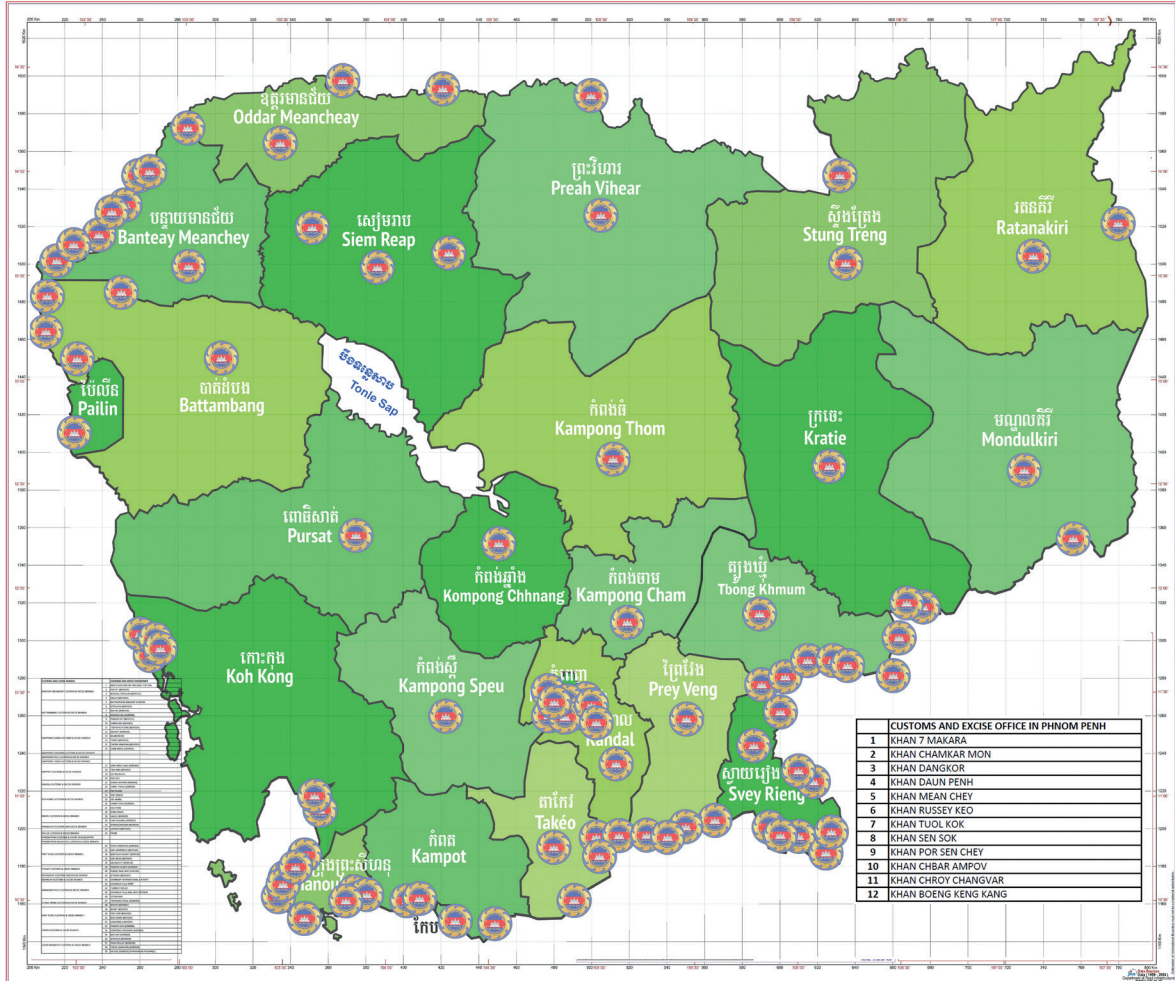


<b>MEF</b>	Ministry of Economy and Finance
<b>CDC</b>	The Council for the Development of Cambodia
<b>CRDB</b>	Cambodian Rehabilitation and Development Board
<b>QIP</b>	Qualified Investment Project
<b>CIB</b>	Cambodian Investment Board
<b>SEZ</b>	Special Economic Zone
<b>GDCE</b>	General Department of Customs and Excise of Cambodia
<b>AANZFTA</b>	ASEAN-AUSTRALIA-NEW ZEALAND Free Trade Area
<b>ACFTA</b>	ASEAN-CHINA Free Trade Area
<b>AHKFTA</b>	ASEAN-HONG KONG, CHINA Free Trade Agreement
<b>AIFTA</b>	ASEAN-India Free Trade Area
<b>AJCEP</b>	ASEAN-Japan Comprehensive Economic Partnership
<b>AKFTA</b>	ASEAN-Korea Free Trade Area
<b>ASYCUDA</b>	Automated System for Customs Data
<b>ATIGA</b>	ASEAN Trade in Goods Agreement
<b>CAM-UAE</b>	Cambodia-UAE Comprehensive Economic Partnership Agreement
<b>CCC</b>	Customs Cooperation Council
<b>CCFTA</b>	Cambodia-China Free Trade Agreement
<b>CKFTA</b>	Cambodia-Korea Free Trade Agreement
<b>CTC</b>	Change Tariff Classification
<b>CTSM</b>	Customs Temporary Storage Management System
<b>CVDS</b>	Customs Valuation Declaration System
<b>e-Customs</b>	Electronic Customs System
<b>FOB</b>	Free on Board
<b>NSW</b>	National Single Window System
<b>PCA</b>	Post Clearance Audit
<b>RCEP</b>	Regional Comprehensive Economic Partnership
<b>RKC</b>	Revised Kyoto Convention
<b>RVC</b>	Regional Value Content
<b>SAD</b>	Single Administrative Document (Customs Declaration)
<b>SSS</b>	Secretarial Support System
<b>TCMS</b>	Trader's Credibility Management System
<b>WCO</b>	World Customs Organization
<b>WO</b>	Wholly Obtained
<b>WTO</b>	World Trade Organization

# Map of Cambodia



## Map of Customs and Excise Branches and Check point Offices



For more information about location of Customs and Excise Branches and Check point Offices, please kindly scan QR Code as below:



There are four different types of gates for the traffic of goods in the Kingdom of Cambodia, and those are:

- 1 Control offices at international gates are places for various governmental agencies to control the coming in and going out in international manner of travelers, means of transportation, and all types of goods at international airports and international ports inside of the country. These include Phnom Penh International Airport, Phnom Penh International Port, Sihanoukville International Port, etc.
- 2 Control offices at international border gates are places for various governmental agencies to control the coming in and going out in international manner of travelers, means of transportation, and all types of goods at international border gates along the borderline. These include Bavet, Poipet, Cham Yeam, Kaam Samnor, etc.
- 3 Control offices at bilateral border gates are places for various governmental agencies to control the coming in and going out in bilateral manner of travelers, means of transportation, and all types of goods at bilateral border gates along the borderline in accordance with the bilateral agreement between the bordering country and the Kingdom of Cambodia.
- 4 Control offices at border gate are places for various governmental agencies to control the coming in and going out of the country in border-area manner of travelers whose permanent residence is within the border area, means of transportation, and all types of good in accordance with the agreement between the bordering country and the Kingdom of Cambodia.

As of 30th September 2024, official gates in the Kingdom of Cambodia are as follows:

No.	Official gates	Number
1	International airport gates	3
2	International seaport gates	5
3	International border gates	23
4	Bilateral border gates	16
5	Border area gates	18
6	Seaport gates	16
	<b>Total</b>	<b>81</b>

Apart from that, there are border-crossing corridors and unofficial crossings for shipping vessels carrying goods into and out of the ports where competent government agencies other than customs units stationing.



# General Information

## 1.1. Introduction

In response to the ever-evolving technology and international trade, the GDCE has continuously set out reform and modernization strategies. This Manual is written to serve as a guide for exporters and importers as well as the public who wish to understand more about customs-related regulations and procedures, especially the updates that are recently introduced. This compilation of text is part of the public awareness-raising activity on the customs-related procedures with the view to promoting informed and voluntary compliance.

The GDCE has compiled this “Manual on Customs Procedures in Cambodia” by updating the “Handbook on Customs Clearance” published in October 2015. The contents have been revised to reflect the changes that have taken effect as well as the customs reform and modernization process, which is essential in strengthening trade facilitation and promoting the fiscal culture in Cambodia in the area of international trade.

### 1.1.1. Objectives

“Manual on Customs Procedures in Cambodia” is prepared with the view to make it easier for the traders or the public to understand about the customs administration in Cambodia, the import-export procedures, and related procedures, as well as their obligations and responsibilities with regard to international trade conducts in Cambodia.

### 1.1.2. Scope

“Manual on Customs Procedures in Cambodia” focuses on the information related to Cambodia customs administration, customs-related laws and regulations, customs procedures on import, export, transit, transshipment, and other customs procedures, as well as the obligations and responsibilities of the exporters, importers, or their representatives in conducting international trade in Cambodia.

This manual is divided into 5 chapters, including: 1. General Information; 2. Customs Procedures; 3. Duty and Tax; 4. Compliance and Law Enforcement; 5. Resources/Additional Information. Resources/Additional Information includes a QR Code which allows readers to scan and open the embedded link to the relevant information and documents. At the same time, this manual also includes a glossary explaining important key terms that are used in the context of customs.

### 1.1.3. Legal Framework

Cambodia customs procedures are conducted in accordance with the Law on Customs, and the other related existing laws and regulations of Cambodia, as well as the international agreements, conventions, and instruments that are related to customs, such as the Revised Kyoto Convention, the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (GATT 1994), the International Convention on the Harmonized Commodity Description and Coding System (HS Convention), and other relevant international standards and practices.

## 1.2 Organizational Structure and Role/Responsibility of the General Department of Customs and Excise of Cambodia

### 1.2.1. Background

The General Department of Customs and Excise of Cambodia was established during the Sangkum Reastr Niyum era, which was an auspicious achievement of His Majesty King Norodom Sihanouk “Preah Borom Ratanakkot” which was separated from the Indo-China Customs Union during the French colonial period by Royal Kram No. 661 dated 29th June 1951.

The operation of the Cambodia customs and excise administration was suspended from 1975 and 1979 during the Khmer Rouge regime. This administration was resumed on 13th July 1979 under the management of the Ministry of Commerce and was later transferred to the Ministry of Economy and Finance by Sub-Decree No. 06 dated 11th March 1988, was called “Customs and Excise Department (Directorate)”. The customs and Excise Department was upgraded to the “General Department of Customs and Excise of Cambodia (GDCE)” of the Ministry of Economy and Finance by Sub-Decree No. 134 ANK.BK dated 15th September 2008.

The GDCE became the 155th member of the World Customs Organization - WCO on 3rd April 2001.

### 1.2.2. Vision

The vision of the GDCE is to become a modern customs administration recognized for its professionalism, transparency, and efficiency in providing services in order to improve trade facilitation contributing to economic development and social protection.

### 1.2.3. Mission

The mission of the GDCE are:

- » Facilitate legitimate trade and enhance the business climate.
- » Enhance the efficiency of revenue collection.
- » Prevent and suppress smuggling and commercial fraud.
- » Combat cross-border crime to protect the security, safety, environment, and welfare of society.

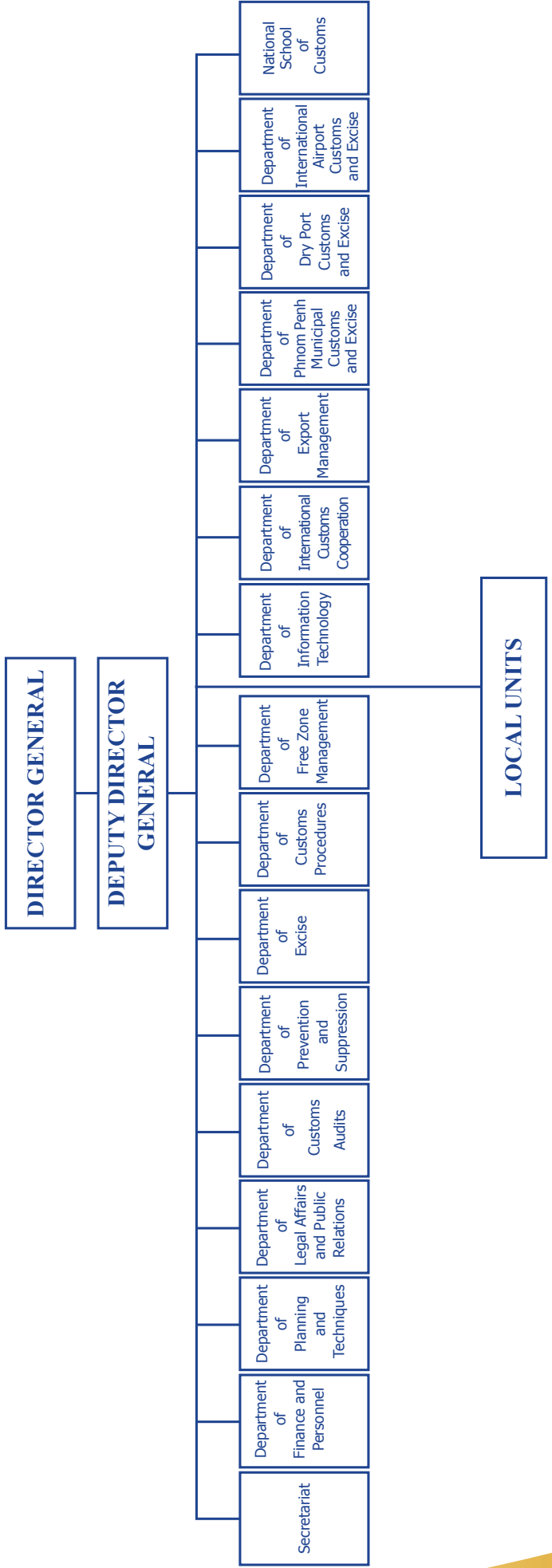
## 1.2.4. Organizational Structure

### 1.2.4.1. Organizational Chart

The organization and the management of Cambodian customs administration have been changed after the upgrade from the Directorate of Customs and Excise to the General Department in response to the development of international trades as well as challenges faced by customs administration. The current organizational chart of the GDCE was structured to be aligned with the missions and roles of the GDCE stipulated in Sub-Decree No. 116 ANK. BK dated 05th June 2023, on the upgrade of two customs and excise branches to departments under the control of the General Department of Customs and Excise of Cambodia under the Ministry of Economy and Finance, which is a supplement to Sub-Decree No. 43 ANK.BK dated 28th February 2022, on the organization and the functioning of the Ministry of Economy and Finance.

The administrative structure of the GDCE consists of a Secretariat, 14 Departments, and a National School of Customs which is a department-equivalent at the central level, and a number of local units with the roles and responsibilities in brief as follows:

### ORGANIZATION CHART OF THE GENERAL DEPARTMENT OF CUSTOMS AND EXCISE



#### **1.2.4.2. Role and Responsibility of the General Department of Customs and Excise of Cambodia**

- The only leading institution is responsible for controlling the traffic and storage of imported-exported goods at the border and has the responsibility to coordinate a single joint inspection in case the need for inspection by other agencies arises according to the risk assessment.
- Manage, control, and collect duties, taxes and fees on exported-imported goods whether of commercial nature, including traveler's personal effects or residential change, currency, precious metal, precious stone, cultural heritage, postal items, as well as conveyances and means of transportation.
- Initiate measures to suppress and seize any kind of goods smuggling
- Implement economic integration and international cooperation policies related to customs and excise
- Propose policies related to international trade
- Compile international trade statistics, etc.

#### **1.2.4.3. Roles and Responsibility of the Central Units**

- The Secretariat carries out its role in coordinating secretarial affairs for the GDCE
- Department of Finance and Personnel carries out its role in coordinating financial and personnel affairs for the GDCE
- Department of Planning and Techniques carries out its role in coordinating planning and technical affairs for the GDCE
- Department of Legal Affairs and Public Relations carries out its role in coordinating legal and public relations affairs for the GDCE
- Department of Customs Audits carries out its role in coordinating customs audits affairs for the GDCE
- Department of Prevention and Suppression carries out its role in coordinating offences prevention and suppression affairs for the GDCE
- Department of Excise carries out its role in coordinating excise affairs for the GDCE
- Department of Customs Procedures carries out its role in coordinating customs regimes affairs for the GDCE
- Department of Free Zone Management carries out its role in coordinating the management of free zones for the GDCE
- Department of Information Technology carries out its role in coordinating the information and technology affairs for the GDCE
- Department of International Customs Cooperation carries out its role in coordinating international customs cooperation affairs for the GDCE
- Department of Export Management carries out its role in coordinating export management affairs for the GDCE
- Department of Phnom Penh Municipal Customs and Excise carries out its role in coordinating

compliances and offences suppression affairs in Phnom Penh geographical location for the GDCE

- Department of Dry Port Customs and Excise carries out its role in trade facilitation and compliance affairs at dry ports for the GDCE
- Department of International Airport Customs and Excise carries out its role in trade facilitation and compliance affairs at international airports in Cambodia for the GDCE
- The National School of Customs carries out its role in training and skills development relating to customs and excise for the GDCE.

#### **1.2.4.4. Roles and Responsibility of the Local Units**

- Postal Customs and Excise Branch carries out its role at Cambodia Post for the GDCE
- Phnom Penh International Port Customs and Excise Branch carries out its role at Phnom Penh International Port for the GDCE.
- Sihanoukville International Port Customs and Excise Branch carries out its role at Sihanoukville International Port for the GDCE.
- Provincial Customs and Excise Branches carry out their roles in provinces for the GDCE.

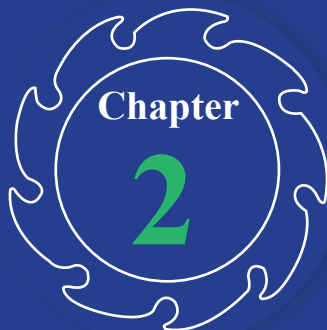
### **1.3. Law and Supporting Regulations**

The Law on Customs (consisting of 13 Chapters 80 Articles) which was promulgated by Royal Kram No. NS/RKAM/0707/017 dated 20th July 2007 has played an important role in supporting the implementation of the roles and responsibilities of the GDCE in managing and controlling the import and export of goods, including the collection of duties, taxes, and fees; controlling the traffic, storage, and transit of goods; the prevention and suppression of customs offences; and the implementation of international trade and trade facilitation policies. The main contents of this law include customs territory, customs zone, exportation, importation, tariff classification, origin, customs value, exemption, refund, customs declaration, duty and tax payment, debt collection, security and guarantee, customs temporary storage, customs-bonded warehouse, record and bookkeeping, unclaimed goods, penalty, etc.

Even though this law was drafted in accordance with the Revised Kyoto Convention (RKC) and international best practices, this document is slightly outdated, requiring reviews and revisions, which is subject to amendments in the future so that this document could better address the changes in international trade practices in the context of rapidly evolving digital transformation and globalization.

Additionally, the Royal Government of Cambodia as well as the Ministry of Economy and Finance has issued regulations to complement and support the implementation of the Law on Customs so that customs procedures could be carried out effectively and comprehensively.

For further details on the Law on Customs and supporting regulations, please visit the GDCE website at [www.customs.gov.kh](http://www.customs.gov.kh).



# Customs Procedures

## 2.1. General Procedures

### 2.1.1. Requirement Prior to Customs Clearance

#### 2.1.1.1. Credential Application (User Account) in Customs Automated System

##### A. Application for User Account

User account in Customs automated system is a name and password of trader, customs broker and/or declarant which is registered in Customs automated system.

Traders or customs brokers have to apply for user account (ASYCUDA, ASYHUB, NSW) at Department of Information Technology and apply for user account (CVDS, SSS) at Department of Planning and Technique of GDCE, attached with the following documents:

- A copy of application form signed and stamped by the head of the institution, the owner of the enterprise or the board of directors.
- A certificate of tax registration and patent for all types of business activities (latest) with the legalization from the competent authorities.
- A copy of National Identification Card or Passport of the owner of the enterprise or legal representative.

In case of a legal representative of trader or customs broker, he/she is required to submit additional documents such as:

- A copy of National Identification Card or Passport of legal representative of trader
- Proof of employment (employee identification card)
- A copy of customs broker card (for Customs Broker).

##### B. Application for Updating Enterprise Information and User Account

In case, the institution / enterprise change information such as Address, Name, Representative for customs clearance or customs broker, VAT Tin Number, Business activity, Enterprise owner, etc. Trader, Customs Broker and/or Declarant have to inform to Department of Information Technology of GDCE in order to update the above-mentioned information.

#### 2.1.1.2. Advance Ruling

Advance Ruling is a written statement issued by the GDCE to the requesting person. Advance Ruling has been implemented in Cambodia since 4th January 2013 in order to enhance trade facilitation

and to ensure the accuracy of completion of customs declaration (SAD) according to the provision of Customs Law.

There are 3 types of Advance Ruling:

1. Advance Ruling on Tariff Classification
2. Advance Ruling on Customs Value (generally, this ruling provides interpretation of the regulations related to the customs valuation; it is not for the purpose of advance verification or determination of customs value)
3. Advance Ruling on Rules of Origin.

The Advance Ruling is considered an official document and is legally valid for three years from the effective date of the issuance. An advance ruling will be invalid before expiry date if some characteristics related to importing goods are different from that in the advance ruling, or the amendment of the existing laws or regulations shall affect the Advance Ruling.

#### **A. Eligible Applicant**

- Importer
- Producer of Goods
- or any person authorized to conduct importation by Units in Charge of Advance Ruling

#### **B. Department in charge of Advance Ruling**

Department of Planning and Technique of GDCE is in charge of Advance Ruling.

#### **C. Procedure for Advance Ruling Request**

In order to request for an advance ruling, the applicant shall complete all information in advance ruling application form in Khmer or English with signature and attached with necessary documents/sample items, then submit to the Department of Planning and Technique of the GDCE.

An advance ruling request can only be used for a single merchandise/goods (one HS code), or a single import transaction and pay public service fee in amount of 200,000 Riels per request.

#### **Documents attached with an advance ruling request form**

- A sample of goods or supporting documents indicating specification of the goods such as catalogue, production formula, usage, composition of goods, raw materials production process. (For Advance Ruling on Tariff Classification and Rules of Origins)
- Buy-and-Sell documents and reference of importing transaction, for the requested goods, such as purchase order, sale contract, a proforma invoice or a letter of credit (L/C), etc. (For Advance Ruling on Customs Valuation)
- A certified and stamped copy of the identification document of the requesting company and the applicant such as VAT Registration Certificate, Annual Patent, authorization letter, ID card or passport, authorization letter (if an applicant is not the goods owner).

#### **D. Process for Advance Ruling Request**

**After receiving sufficient information, the GDCE will issue a written advance ruling statement to the applicant within a time frame as follows:**

- Not more than 30 working days for Advance Rulings on Classification and Rules of Origins.
- Not more than 90 working days for Advance Rulings on Customs Value.

**The GDCE may reject the issuance of advance ruling:**

- when the request is hypothetical in nature,
- where the requested goods are in appealing process,
- where a dispute is arising or is about to arise among the concerned parties related to requested goods,
- where the goods, subjected to the request, is in the documentary check process of Single Administrative Document (SAD),
- where the request is related to the importation which has already occurred
- where the goods of the importing transaction are subjected to the full exemption of duties or taxes,
- where the importing transaction or similar transaction is under Post-Clearance Audit process,
- where the requested importing transaction breaks existing laws and/or regulations,
- where the applicant fails to provide sufficient supporting information/documents,
- And other cases which is stated in detail in advance ruling instructions.

In order to improve trade facilitation and compliance, the GDCE has proceeded with the development of an automated feature that will enable applicants to request an online advance ruling in the future.

### **2.1.1.3. Customs Valuation**

#### **A. Definition of Customs Value**

The customs value of the imported goods is the transaction value, which is the price actually paid or payable for the goods when sold for exporting to Cambodia. The declaration of the customs value of the imported goods on SAD shall be complied with point B of Article 18 of Law on Customs and Prakas No. 387 MEF dated 22 May 2008 on the determination of customs value of imported goods. The customs value is declared in Riel currency (Article 23 of Law on Customs).

#### **B. Decentralization of Customs Valuation**

The decentralization of customs valuation aims at giving more facilitation for import and export through the reduction of time and cost related to customs declaration. In this regard, for the importation of goods, traders can directly go to customs and excise checkpoint for the verification of customs value except some high-risk goods, which are subjected to customs valuation at the headquarters (Department of Planning and Techniques).

#### **C. Procedure for Customs Valuation Verification**

##### **Submission of documents for customs valuation verification**

Traders shall complete the customs valuation declaration form through the link: <https://value.customs.gov.kh/CV/CVDSUserApplication.aspx>, attaching with supporting documents (PDF format to be uploaded into the system) such as:

- Commercial invoice, packing list and bill of lading,
- Authorization letter, national ID or passport of owner or representative,
- In case of uncertainty, the competent customs and excise officials may require trader to provide additional information to verify the accuracy of the customs duty, the classification of the goods and the origin of the declared goods such as:
  - Customs Valuation: Sale contract, purchase order, telegraph transfer (TT), and other documents related to transaction or payment etc.
  - Classification: Photo, Catalogues, Composition Information Documents etc.

### **Eligible person to request for customs valuation verification**

- Goods owner (with the attachment of national ID or passport), or
- Representative of goods owner (with the attachment of Authorization letter and staff ID card), or
- Customs broker (with the attachment of Authorization letter and Customs Broker ID card).

### **Time for customs valuation verification**

If all documents are sufficient and correct, the verification and decision of customs valuation will be approved and the data will be automatically transferred to ASYCUDA for customs clearance in the same day. In case, the documents are not sufficient and correct, the competent customs officer will remark in the system and instruct customs broker or trader to make revision or give additional information in consistent with regulations.

### **Communication Methods**

In case there is any inquiry regarding the calculation method or procedures for customs valuation, the stakeholders can ask for information at the Department of Planning and Techniques of the GDCE.

## **2.1.1.4. Verification of Proof of Origin**

All imported goods are subjected to duty and tax based on their origins. Any imported goods originating in a member country of free trade agreements of which Cambodia is a member, may be eligible for preferential tariff treatment under Cambodia's tariff reduction and/or elimination schedule of each FTA, provided that they have submitted sufficient proof and were shipped directly from the country of origin to Cambodia. The GDCE, as receiving authority, shall receive and verify the accuracy of proof of origin to implement preferential tariff treatment under FTAs.

### **A. Implementation of Preferential Tariff Rates under Free Trade Agreements**

Currently, Cambodia has been implementing 11 free trade agreements, including:

1. ASEAN Trade in Goods Agreement (ATIGA)
2. ASEAN-China Free Trade Agreement (ACFTA)
3. ASEAN and Australia-New Zealand Free Trade Agreement (AANZFTA)
4. ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEP)
5. ASEAN-Korea Free Trade Agreement (AKFTA)
6. ASEAN-India Free Trade Agreement (AIFTA)
7. ASEAN-Hong Kong Free Trade Agreement (AHKFTA)

8. Regional Comprehensive Economic Partnership (RCEP)
9. Cambodia-China Free Trade Agreement (CCFTA)
10. Cambodia-Korea Free Trade Agreement (CKFTA)
11. Cambodia- United Arab Emirates Trade Agreement (CAM-UAE)

## **B. Cambodia Tariff Reduction/ Elimination Program**

The preferential tariff treatment is implemented in phases in accordance with the tariff reduction/ elimination schedule that Cambodia has committed to other member countries. The imported goods originated in a member country may be qualified for preferential tariff treatment in accordance with Tariff Reduction Schedule (TRS) as outlined in each FTA. The TRS for each FTA can be found on GDCE website.

## **C. Rule of Origin**

Rules of origin refer to a set rule for determining the nationality or the origin of goods. Under preferential tariff system, these rules refer to rules for determining the origin of goods as outlined in free trade agreements between two or more countries in accordance with the General Agreement on Tariffs and Trade 1994 (GATT) of the World Trade Organization or other preferential trade agreements.

**In general, the determination of the origin of goods is based on the following criteria:**

- Wholly produced or obtained (WO)
- Substantial Transformation: In case multiple countries are involved in the production process of the goods, the determination of the origin of goods shall be based on the Substantial transformation criterion which is assessed through the changes in tariff classification (CTC), regional value content (RVC) or other specific manufacturing criteria.

## **D. Rules of Origin Verification Procedures**

### **Required Documents**

To apply preferential tariff treatment under FTA, importer shall submit documents to officials as follows:

- a. Proof of origin,
- b. Supporting documents such as invoice, packing list and bill of lading,
- c. Other documents, if necessary, to support the origin declaration.

### **Types of Proof of Origin**

Currently, all FTAs, which Cambodia is a party, accept the following forms of proof of origin:

- Certificate of Origin (CO) is a proof of origin issued by competent authority. There are 2 types:
  - Paper CO
  - Electronic CO (e-CO)

- Declaration of Origin (DO) is a proof of origin issued by traders. There are 2 types:
- DO by Approved/Certified Exporter that is currently implemented under ATIGA, RCEP, CKFTA and KH-UAE CEPA. Only exporters approved by competent authority of the issuing country can produce this type of proof of origin.
- DO by Approved/Certified Exporter will be implemented under RCEP in 20 to 30 years from 2022.

#### **Request for Preferential Tariff Treatment in CVDS System:**

- The request for preferential tariff treatment under FTAs will be done promptly together with the request for customs valuation verification in the CVDS system by filling required data and uploading all required documents in a scanned format (PDF). The verification process is conducted online by competent officers and does not require a submission in a hard copy unless otherwise an original POO is required by an agreement.
- Once the request is approved, data and documents uploaded in CVDS system is forwarded to ASYCUDA system automatically. Importers do not need to resubmit the same data again for the SAD at the checkpoint.

#### **E. Customs Units Responsible for Proof of Origin Verification**

To apply for preferential tariff treatment under FTAs, importer shall submit the request at the headquarter (Department of Planning and Technique and Department of International Customs Cooperation). However, for goods clearing at special economic zones (SEZ) or international airports, the request can be submitted to respective checkpoints.

#### **F. Treatments on Errors of Proof of origin**

- In case a mistake is found, which it is not in accordance with the agreement or it is identified as an intentional fraud, then the Proof of origin will be rejected.
- In case the mistake is considered minor mistakes such as spelling errors, then CO is accepted for preferential tariffs treatment.
- In case competent authority finds any inconsistencies that required an explanation from importers or relevant parties or competent authority of the country of origin, preferential tariff treatment will be suspended until the competent authority of importing country is satisfied that the goods are produced and transported in accordance with the agreement.

### **2.1.1.5. Customs Permit**

#### **A. Goods Subjected to Customs Permit**

**Imported and Exported goods subjected to application for the customs permit are as follows:**

- Imported goods under the Qualified Investment Project (QIP) outside the free zone or within a free zone where the zone administration has not yet been established, where duties and taxes are burden by the state,

- Imported goods for the implementation of a project under the credit financing (loan), where duties and taxes are burden by the state
- Imported goods for the implementation of a project under the framework of grant aids, where duties and taxes are burden by the state,
- Imported goods with exemption of duties and taxes for foreign diplomatic missions, consular mission, international organizations, and agencies of technical cooperation of other government for using in the exercise of their official functions and their personnel uses.
- Goods of the Ministries-Institutions of the Royal Government, where duties and taxes are burden by the state. Personal effects and household goods imported by individuals migrating to Cambodia.
- Prohibited and restricted goods,
- Imported goods under temporary admission,
- Petroleum products and imported goods for sale in Duty-Free Shops
- Other goods with exemption of duties and taxes or duties and taxes burden by the state are subject to the decision of the Government or Minister of Economy and Finance.

#### **b. Procedure for Customs Permit Application**

The goods owner or representative of the goods shall apply for a customs permit through the National Single Window System. The application shall be in electronic format including invoice, packing list, transport document, authorization letter, and required supporting documents, as follows:

#### **List of Required Documents for Customs Permit Request**

<b>1. Goods Exempted from Duties and Taxes or Goods with duties and taxes burden by the state</b>	
<b>Goods</b>	<b>Document</b>
Goods that are imported under a Qualified Investment Project (QIP) outside the free zone or within the free zone where the zone administration has not yet been established.	Master List approved by Council for the Development of Cambodia (CDC).
Imported goods for the implementation of a project under the credit financing (loan)	Master List or any document as approved by Ministry of Economy and Finance.
Imported goods for the implementation of a project under the framework of grant aids	Approval by Council for the Development of Cambodia (Cambodian Development Cooperation Board-CDCB).
Goods of the Ministries-Institutions of the Royal Government	Government agencies' request letters approved by, the Ministry of Economy and Finance.

Goods for diplomatic missions, foreign consular mission, international organizations, and other government cooperation agencies.	Letter issued by Ministry of Foreign Affair and International Cooperation, approved by Ministry of Economy and Finance or GDCE
Personal effects and household goods imported by individuals migrating to Cambodia	Request letter on importation approved by the GDCE.
Imported goods under temporary admission.	Request letter on temporary importation, approved by the GDCE.
Other goods with exemption of duties and taxes or duties and taxes burden by the state are subject to the decision of the Government or Minister of Economy and Finance.	Request letter on importation, approved by the Royal Government or Minister of Economy and finance.

## 2. Restricted Goods

### Goods

### Document

#### 2.1 Ministry of Agriculture Forestry and Fishery

Live Plant	Phytosanitary Certificate for export, import, and re-export
Seed	Seed Import Permit Certificate
Pesticides	License of import and export of pesticides
Fertilizer and raw materials for fertilizer production	License of import and export of fertilizer and raw material for fertilizer production
Fish and fishery products	License of transport of fish and fishery product
Animal and animal products	Permit certificate for transportation of animal and animal product
Animal feed and raw material of animal feed production	Permit certificate for import and export of animal feed and raw material of animal feed production
Animal medicine	Permit certificate for import- export and transit of animal medicine
Forestry product and forestry by-product	License for import and export of forestry product and forestry by-product / License for import and export of wildlife

Animals and plants that are listed as endangered in CITES Appendices	Import and export CITES certificate
<b>2.2. Ministry of Industry, Science, Technology and Innovation</b>	
Chemical	License for import and export of chemical
<b>2.3. Ministry of Health</b>	
Medicine and raw material for medicine production	Permit Certificate for import and export of medicine and raw material for medicine production
<b>2.4. Ministry of Commerce</b>	
Forestry product and by-product	License of exported products
<b>2.5. Ministry of Mines and Energy</b>	
Mineral and Mineral products	Certificate of mineral and mineral product export
<b>2.6. Ministry of Environment</b>	
Cooling substances	Import permit of cooling substances
Plastic bag	Import permit of plastic bag
Hazardous waste	Import and export permit of hazardous waste Import and export permit of used electric and electronic household product.
<b>2.7. Ministry of Post and Telecommunications</b>	
Telecommunication product	Import permit of telecommunication product
Radio communication product	Import permit of radio communication product
<b>2.8. Ministry of Culture and Fine Arts</b>	
Art product	Import permit of art product
<b>2.9. Ministry of Interior</b>	
Explosive powder, firework...	Import and export permit of explosive powder, firework
<b>2.10. Ministry of National Defense</b>	
Ballon, Drone etc.	Import and export permit of balloon, drone etc.
<b>2.11. Commercial Gambling Management Commission of Cambodia</b>	
Gambling instrument and tool	Import permit of gambling instrument and tool
<b>2.12. National Bank of Cambodia</b>	
Banknote, Monetary, Gold, Silver etc.	Import and export declaration of banknote, monetary, gold, silver etc.

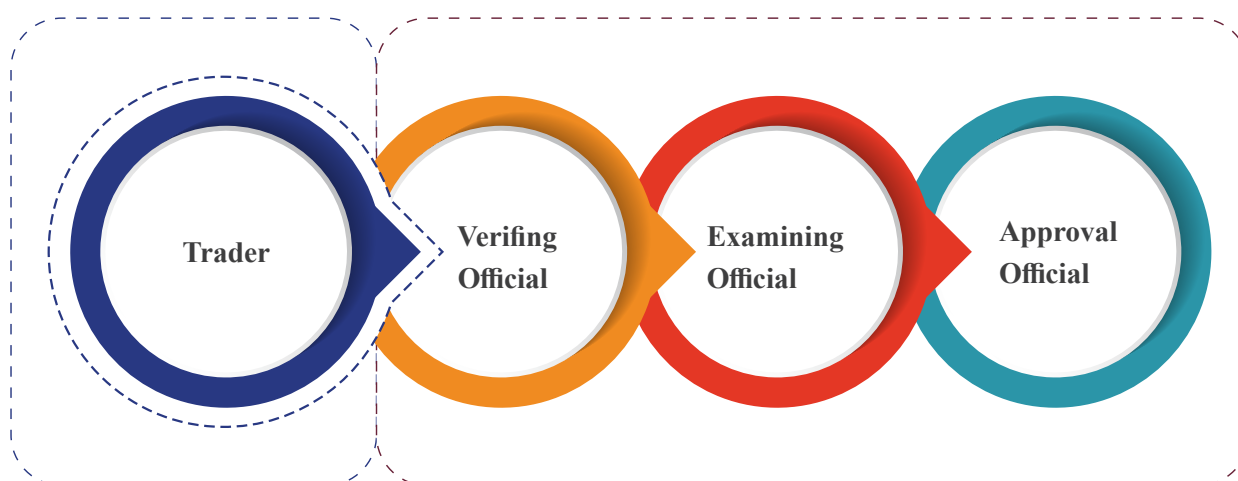
Note: The above table has only preliminary information on the restricted good. The detailed information is referred to Sub-Decree No. 370, dated December 28, 2023 on the implementation of the list of restricted and prohibited goods, and the current Cambodia Customs Tariff which is available on the official Cambodia Customs website at [www.customs.gov.kh](http://www.customs.gov.kh) or through the Cambodia Customs Tariff application available on the Play Store for Android smartphone and the App Store for iOS smartphone.

## Application, Verification, and Approval of Customs Permit in National Single Window

The National Single Window (NSW) is an information technology platform that allow importers and exporters to request licenses, permits, certificates, and other documents from relevant government agencies through a single submission. This streamlined process facilitates the import and export of goods, including those in the list of prohibited and restricted goods as well as goods exempted from duties and taxes, in accordance with existing laws and regulations.

- Goods owner or Representative shall:
  - Request a customs permit via the website [www.live.nsw.gov.kh](http://www.live.nsw.gov.kh) by filling the required data into the NSW system and attaching the supporting documents in electronic format as mentioned in section b.1 above.
  - Edit and provide additional supporting documents in electronic format, or provide direct information as requested by competent customs and excise official.
- Customs and Excise Official shall:
  - Verify and examine the completeness and accuracy of the data in the NSW system or return to requested person or rejected if the irregularity is found
  - Approve the request or return it to the competent customs and excise official for re-verification if the irregularity is found. Alternatively, reject the request if necessary.

### Flow Chart for Requesting Customs Permit in National Single Window



## 2.1.2. Customs Declaration

### 2.1.2.1. Procedures for Customs Declaration through Customs Electronic Systems (ASYCUDA, e-Customs)

All export or import goods, whether or not exempted from duties and taxes, are subject to a customs declaration. Customs declaration can be declared by the goods owner or representative authorized by the goods owner to proceed with customs formalities.

Customs declaration shall be declared in electronic format (in an Automated System) at a customs office or other locations authorized by the GDCE.

**Customs Declarations are classified as follows:**

Type	Description
EX1	Direct Export
EX2	Temporary Export (subject to return/re-import)
EX3	Re-Export (after Temporary Import)
EX9	Other Export
IM4	Direct Import (Import for home use)
IM5	Temporary Import (subject to return/re-export)
IM6	Re-Import (after Temporary Export)
IM7	Import for placement in Customs Bonded Warehouse
IM8	Transit
IM9	Other Import (SEZ etc.,)

Customs Declaration can be declared prior to the arrival of goods (Pre-Arrival Processing) once electronic Cargo Declaration is submitted correctly and sufficiently. Pre-Arrival Processing enhances customs clearance process/formality faster as described in the 2.2.9.2.

#### **2.1.2.2. Document Requirements for Declaring Customs Declaration**

Documents to be attached to customs declaration are commercial invoices, packing lists, and transport documents. In some cases, some additional documents are required such as cargo manifest, licenses, permits, certificates, insurance certificates, and/or other related documents.

#### **2.1.2.3. Authorized Persons for Declaring Customs Declaration**

**Persons who are authorized to declare Customs Declaration (Declarant) are as follows:**

- Customs Brokers are authorized to declare customs declaration for their own business or on behalf of the goods owner.
- Goods owners are only authorized to declare customs declaration for their own business. The goods owners may authorize their employees (without a customs broker license) to declare customs declaration.

#### **2.1.2.4. Roles and Responsibilities of Goods Owner, Customs Broker or Declarant**

The goods owners are responsible for paying the duties, taxes, and fees related to their goods. If the goods owner cannot be found, the customs broker assumes the responsibility for paying customs duties and taxes on those goods. The goods owner, customs broker or a declarant have the following roles and responsibilities:

- Fill in the customs declaration form with attachments of supporting documents, then register in the Automated System for Customs Data (ASYCUDA)
- Be ready for physical examination (customs declaration falls under RED Channel) and answer questions that may be asked by the Customs officer
- In case where physical inspection of goods is required, the goods owner or the declarant shall contact the customs officer in charge of X-Ray scanning (if any) to scan the goods and the physical examination customs officer to physically inspect the goods.
- After the final assessment is completed, the goods owner or declarant is allowed to make payment of duties, taxes and/or other fees via preferred payment methods such as electronic payment, payment by bank transfer or deposit, pre-payment account or cash payment etc.
- After the payment of duties and taxes is made, payment receipts and customs release notes will be provided electronically. In case the goods owner or the declarant needs the hard-copies of customs receipt and the customs release notes, the owner or the declarant can print out on their own, and it does not require to stamp and the signature of the customs officer.
- After goods is released from customs, the owner or the declarant shall request for release note of the goods in electronic system for the exit note officers to review. Then, the declarant shall pass the transport document to in-land truck driver to accompany with the means of transportation in PDF format or Paper Format.
- The owner and the declarant may monitor the status of their customs clearance process through Cambodia Customs Trader App or via Customs Website or Information Dashboard in respective customs offices. The goods release approval information is notified electronically.
- The goods owner and declarant may print out the customs declaration for their own use. The owner and the declarant shall keep customs declarations and related documents in paper format or in electronic format (PDF format or other electronic format made available when necessary) at least for 10 years.

### **2.1.3. Importation**

All goods, equipment, and means of transportation imported into the customs territory of the Kingdom of Cambodia shall be transported without delay along the designated legal route to the nearest customs office or any other location specified by the GDCE and they will be subject to customs inspection.

#### **2.1.3.1. By Waterways**

The imported goods through waterways shall comply with some customs procedures, such as inbound vessel formality, goods declaration, storage of goods in customs temporary storage (yards/warehouses), and customs clearance.

##### **A. Inbound Vessel Formality**

A cargo vessel that is docked at a port or petroleum product terminal within the customs territory of the Kingdom of Cambodia shall complete an inbound vessel formality to obtain a permission to transfer goods from the vessel.

For vessels entering Sihanoukville Autonomous Port and Phnom Penh Autonomous Port, carrier or vessel agent shall fill in Port Electronic Data Interchange (Port-EDI) application of the Ministry of Public Works and Transport at <https://portedi.mpwt.gov.kh> link.

For vessels entering other authorized places (Petroleum product terminal/Other Waterway Border Ports) that have not yet been implemented the automation system, carriers or vessel agent may hand over the required documents in paper form to the competent customs officer and other competent government agencies upon arrival.

**The 7 (seven) main document forms required for the Port-EDI application:**

- 1- Ship General Declaration
- 2- Summarized Cargo Declaration “ or Cargo Manifest can be used”
- 3- Ship’s Stores Declaration
- 4- Crew’s Personal Effects Declaration
- 5- Dangerous Goods Manifest
- 6- Crew list
- 7- Passenger List (if any).

**B. Goods Declaration**

Persons who are obliged to report goods shall report through electronic means before the arrival of goods in accordance with the requirements and time limits, at <https://asyhub.customs.gov.kh> or at customs office that has been conducting pre-arrival processing, or shall report in paper form when the goods arrive at the customs offices that are not yet conducted pre-arrival processing.

**Persons who are obliged to report goods are as follows:**

- The Carrier shall report the cargo declaration (Cargo Manifest/ Bill of Lading), and/or other documents in a similar form, including container status information (if any);
- The Freight Forwarder or Non-Vessel Operating Common Carrier (NVOCC) shall report master bill of lading (if any), house bill of lading and/or other documents in a similar format.

**Reporting time for waterway transport is set as follows:**

- For cargo loaded in containers, it shall be reported no later than 24 (twenty-four) hours before loaded into the vessel at the last port of departure.
- For bulk cargo, retail cargo not loaded in containers and liquid cargo, they shall be reported no later than 24 (twenty-four) hours before they arrive at the port of the Kingdom of Cambodia.

**Goods Declaration in paper form**

For customs and excise offices that do not carry out the pre-arrival processing, captain or shipping company shall report to customs offices upon arrival through summarized cargo declaration in paper form or may use the Cargo Manifest, and/or other similar documents.

**C. Customs Temporary Storage**

After the vessel formality and cargo are reported to the customs offices, goods can be transferred to customs temporary storage (yard/warehouse) to wait for the completion of the customs clearance.

Goods can be stored in the Customs temporary storage within 45 days from the date of registration or the date of vessel formality completion. Upon the expiration of this period, the goods owner or representative shall have an additional 3 (three) months to complete customs clearance processing and shall pay an overstay fee of 0.1% of the Customs value per day as of the date of completion of customs clearance. After this additional three (3) months, the goods are considered as unclaimed goods.

#### **D. Customs Clearance**

Before being able to release goods from the customs offices for home use or for temporary importation, the goods owner or representative shall complete the customs clearance and pay all duties and taxes in accordance with the existing laws and regulations. The goods owner or the representative shall complete the customs declaration in ASYCUDA system, accompanied by supporting documents in electronic format to complete the customs clearance as detailed in Section 2.1.2. (Customs Declaration).

In particular, for petroleum product (fuel and gas), after completing the vessel formality, the customs officer shall inspect and measure the actual quantity of the petroleum product by comparing it with the quantity of petroleum product measured in the exporting country. Then, the goods owner or representative shall lodge customs declaration electronically by pay all duties and taxes in accordance with the existing laws and regulations before transferring petroleum product from the means of transportation to petroleum storage tanks.

#### **E. Customs Scanning Inspection**

Customs may require an inspection of containerized goods through scanning inspection system. Goods subjected to be scanned through the scanning inspection system are described in Section 2.3.9 (Scanning Procedure).

#### **2.1.3.2 By Air**

The importation of goods by air shall comply with certain customs procedures, such as goods declaration, the storage of goods in Customs temporary storage (air cargo warehouse), and customs clearance in line with existing laws and regulations. In cases of necessity or when there is any information of risk, the competent customs and excise official shall conduct the aircraft and examine the cargo on board.

##### **A. Goods Declaration**

After aircraft landing, the airline or carrier shall declare the cargo to the customs administration through the submission of summary cargo declaration in paper form, attached with cargo manifest, air waybills, and/or other relevant documents in order to customs officers to verify the delivered goods against the documentation before allowing it to be stored in the customs temporary storage.

##### **B. Customs Temporary Storage**

All cargos imported by air shall be stored in the customs temporary storage, awaiting completion of customs clearance.

- Cargo can be stored in the temporary storage for up to 30 (thirty) days from the date of registration of the summary cargo declaration or the date of arrival.
- The expiration of this period the goods owner or representative shall have an additional 3 (three) months to complete customs clearance processing and shall pay an overstay fee of 0.1% of the Customs value per day as of the date of completion of customs clearance.
- After this additional 3 (three) months, the goods are considered “Unclaimed Goods”.

### C. Customs Clearance

The goods owner or representative who import goods through any international airport shall register the customs declaration in ASYCUDA system, attached with supporting documents in electronic form to complete the customs clearance, as detailed in section 2.1.2 (Customs Declaration).

Note: Documents which are already attached in CVDS system for verification of customs value or proof of origin, it is not required to be reattached in ASYCUDA.

#### 2.1.3.3 By Land

The importation of goods by land mode shall comply with certain customs procedures such as cargo declaration, storage of goods in Customs Temporary Storage (Common Control Area/Warehouse) and custom clearance in accordance with the existing laws and regulations.

##### A. Goods Declaration

When the goods arrive at the mainland border of the Kingdom of Cambodia, the goods owner or the representative shall report the goods to the Customs administration through summary declaration in paper form or with Cargo Manifest, Bill of Lading and / or other documents in similar form instead of summary declaration.

##### B. Customs Clearance

The goods owner or the representative who imports the goods at any land border shall register the customs declaration in ASYCUDA system, attached with supporting documents in electronic form to complete the customs clearance, as detailed in section 2.1.2 (Customs Declaration).

Note: Documents which are already attached in CVDS system for verification of customs value or proof of origin, it is not required to be reattached in ASYCUDA.

#### 2.1.3.4. By Railway

**Two lines of Cambodian railways have been re-launched through collaboration between the Ministry of Public Works and Transport and Royal Railway Cambodia Transporting Company across the following regions:**

- **Line 1:** The 264-kilometer Southern Line connects Phnom Penh to Sihanoukville International Port, passing through Kandal, Takeo, Kampong Speu, Kampot, and Sihanoukville provinces.
- **Line 2:** The 386-kilometer Northern Line connects Phnom Penh to Poipet International Border Checkpoint, passing through Kandal, Kampong Speu, Kampong Chhnang, Pursat, Battambang, and Banteay Meanchey provinces.

The importation of goods by railway shall follow the existing customs procedures and goods are categorized into two types: (1) imported goods that have already completed the customs clearance at the Customs and Excise Office at the border, and (2) imported goods transported under the national transit regime into the country.

#### **A. Imported goods that have already completed the customs clearance at the Customs and Excise Office at the border:**

- The goods owner or their representatives shall follow the procedure outlined in section 2.1.2 (Customs Declaration).
- After completing the customs declaration procedure, the goods owner or their representatives shall deliver the goods to the train station to be loaded onto the train and hand them over to the railway operator with the documents including import customs declaration, payment receipt, and exit note, etc.
- The railway operator shall prepare a list of containers or a list of goods, report it to the competent customs officials for verification and signature, and send the list to the customs officials of the Royal Railway Dry Port Customs and Excise Office in advance via electronic means before the train arrives at its destination.
- When the train arrives at the Royal Railway Dry Port, the competent customs officials shall examine the containers before allowing the them to be unloaded from the train.
- The goods owner or their representatives shall arrange a transportation mean to transport the containers or goods from the Royal Railway Dry Port to their premises or warehouse without delay.
- For goods transported by rail to the Royal Railway Station of Phnom Penh, the railway operator shall provide a list of goods to the customs officials at the Royal Railway Dry Port in advance via electronic means for information before the train reaches its destination.

#### **B. Imported Goods Transported under National Transit into the Country**

##### **Imported Goods Transported under National Transit to Dry Port:**

- Dry port operators shall apply for transit permits from the GDCE in advance through the e-Customs system.
- Dry port operators shall follow the procedures outlined in section 2.1.5.1(National Transit).
- After completing the transit procedure at the entry border, the dry port operators shall transport the containers to the train station for loading onto the train and hand it over to the railway operator with the relevant documents including the original transit declaration and supporting documents.
- The railway operator shall prepare a list of containers and report it to the competent customs officials for verification and signature. Additionally, the operator shall send the list to the customs officials at the Royal Railway Dry Port in advance via electronic means before the train reaches its destination.
- When the train arrives at the Royal Railway Dry Port, competent customs and excise officials shall check the containers before allowing them to be unloaded from the wagon.

- Containers are stored at the Royal Railway Dry Port in a location designated by the Customs Administration. For LCL containers, dry port operators shall request seal removal to move the goods into the warehouse under the supervision and control of the competent customs officials. Containers needed to complete customs clearance at other destination dry ports, are permitted to be transported to the customs and excise office of those destination dry ports.
- The goods owner or representatives shall complete the customs clearance at the customs and excise office of destination dry ports in accordance with the procedures, as detailed in section 2.1. 2. (Customs Declaration).

#### **Imported Goods Transported under National Transit to SEZ (Special Economic Zone):**

- Investors in special economic zones shall apply for a transit permit from the GDCE's representative at the special economic zone in advance through the e-Customs system.
- Investors in special economic zones shall follow the procedures outlined in section 2.1.5.1 (National Transit).
- After completing the transit procedure at the entry border, the investors shall transport the containers to the train station for loading onto the train and hand over them to the railway operator with the relevant documents including the original transit declaration and supporting documents.
- The railway operator shall prepare a list of containers, report it to the competent customs and excise officials for verification and signature, and then send the list to the customs and excise officials of the Royal Railway Dry Port in advance via electronic means before the train reaches its destination.
- When the train arrives at the Royal Railway Dry Port, the competent customs and excise officials shall verify the containers before allowing them to be unloaded from the wagon.
- The investors shall arrange a transportation mean to move containers from the Royal Railway Dry Port to their premises in the SEZ without delay.
- When the container arrives at the SEZ, the competent customs and excise officials shall follow the procedures outlined in section 2.2.4.2 (Importation Procedure into the SEZ).

#### **Imported Goods Transported under National Transit to Customs Bonded Warehouse:**

- The operator of customs bonded warehouse shall apply for a transit permit from the GDCE in advance through the e-Customs system.
- The operator of customs bonded warehouses shall follow the procedures outlined in section 2.1.5.1 (National Transit).
- After completing the transit procedure at the entry border, the operator of the customs bonded warehouse or representative shall transport the goods to the train station and hand over the relevant documents, including the original transit declaration and supporting documents, to the railway operator.
- When the train arrives at the Royal Railway Dry Port or the Royal Railway Station of Phnom Penh, the operator of the customs bonded warehouse or representative shall be prepared to transport the goods to the bonded warehouse without delay. The goods owner or representatives shall complete the customs formalities as outlined in section 2.2.7.2 (Procedures for managing goods in customs bonded warehouses).

- For goods transported by rail to the Royal Railway Station of Phnom Penh, the railway operator shall prepare a list of goods and report to the customs and excise officials of the Royal Railway Dry Port in advance by electronic means before the train arrives at its destination.

### 2.1.3.5 Postal Packages/Express Parcels/ Cross-border e-Commerce Goods

**Parcels are classified into four categories:**

1. **Category 1:** Refers to letters or documents with no commercial value and does not fall into prohibited and restricted goods lists.
2. **Category 2:** Refers to parcels with a value (FOB) is less than or equal to USD 50 and does not fall into prohibited and restricted goods lists.
3. **Category 3:** Refers to parcels with a value (FOB) exceeding USD 50 but is less than USD 1,000 and does not fall into prohibited and restricted goods lists
4. **Category 4:** Refers to parcels that do not fall into Category 1, Category 2, or Category 3.

The importation of postal packages, express parcels, and cross-border e-Commerce goods shall follow certain procedures as outlined below:

#### A. Customs Clearance

- **Category 1 and 2:** are not required to lodge customs declaration and not subject to duty and tax obligation.
- **Category 3:** is subjected to a Simplified Customs Declaration and customs duties and taxes in accordance with existing laws and regulations.
- **Category 4:** is subjected to a Customs Declaration and customs duties and taxes in accordance with existing laws and regulations.

#### B. Required Documents

**For Simplified Customs Declaration:**

- For goods imported by legal entities (companies or enterprises registered with the General Department of Taxation), attached with invoice.
- For goods imported by individuals, attached with supporting documents such as invoice and identification card/passport. If the invoice is not available, the goods owner shall attach payment evidence that can confirm the value of the goods in electronic format (PDF) or other formats or other alternative documents.
- Other required documents, such as authorization letter (if required), should also be attached.

**For Customs Declaration (Single Administrative Document):**

- Invoice and packing list.
- Transport documents (master air waybill and/or house air waybill).
- Permits, licenses, or certificates (for goods in the list of the prohibited and restricted items).
- Tax registration certificate (VAT) and patent tax certificate (for legal person).
- Identification Card of the owner.

- Other related documents, such as authorization letter (if required).

For category 3 and category 4, the completion of customs clearance does not require the attachment of transport documents if customs have already received the transport document data in electronic format.

## **2.1.4. Exportation**

Exportation refers to the process of transporting goods out of the customs territory of the Kingdom of Cambodia to other countries.

All goods to be exported shall be reported at a customs and excise office or other locations determined by the GDCE. Exported goods are subjected to customs declaration in case of paying taxes/fees or exemption of taxes/fees

The exportation of prohibited and restricted goods shall be attached with export licenses, permits, or other legal documents issued by relevant ministries-institutions.

### **2.1.4.1. By Waterways**

**All exports by waterways shall follow some customs procedures as follows:**

#### **A. Goods Declaration**

All goods exported by water shall be reported to Customs and Excise Office of Exit or other locations determined by the GDCE. The goods shall be temporarily stored at the customs controlled area while awaiting the completion of customs clearance before being allowed to leave the customs territory of the Kingdom of Cambodia.

#### **B. Customs Clearance**

- The goods owner or representative exporting the goods by waterways shall register the customs declaration in ASYCUDA, attached with supporting documents in electronic form to complete the customs clearance procedure, as detailed in section 2.1. 2. (Customs Declaration).
- For the exported goods which have undergone the customs clearance at the Customs and Excise Office of Entry and have been sealed by the customs, the competent Customs and Excise officers in charge at the Customs and Excise Office of Exit shall remove the customs seals and allow the goods to be transported out of the customs territory of the Kingdom of Cambodia, providing there is no irregularities.

#### **C. Outbound Vessel Formality**

- The Carrier or representative shall submit a summary report to the Customs Administration regarding the goods on the vessel, either through a Simplified SAD or a manifest and Bill of Lading and submit a complete request form/for ship's departure via the Port-EDI system of the Ministry of Public Works and Transport at <https://portedi.mpwt.gov.kh>. In case of no irregularities, the ship is allowed to leave the customs territory of the Kingdom of Cambodia.

### 2.1.4.2. By Air

The exportation of goods by air shall follow the certain procedures as follows:

#### A. Goods Declaration

All goods exported by air shall be reported at the customs control office located at the various international airports or other locations as determined by the GDCE. These goods will be temporarily stored at the Customs Controlled Area (Customs Temporary Storage) while awaiting the completion of customs clearance procedure before being allowed to leave the customs territory of the Kingdom of Cambodia.

#### B. Customs Clearance

The goods owner or representative exporting goods through international airports shall register the customs declaration in ASYCUDA system, attaching all necessary supporting documents in electronic format to complete the customs clearance procedures as detailed in Section 2.1.2 (Customs Declaration)

### 2.1.4.3. By Land

The exportation of goods by land shall follow some customs procedures as follows:

#### A. Goods Declaration

All goods exported by land shall be reported to a Customs and Excise Office of Exit, or other locations determined by the GDCE. The goods shall be temporarily stored in a Customs Controlled Area while awaiting the completion of customs clearance procedure before being allowed to leave the customs territory of the Kingdom of Cambodia.

#### B. Customs Clearance

- The goods owner or representative exporting the goods by land shall register the customs declaration in ASYCUDA, attaching with supporting documents in electronic form to complete the customs clearance procedure, as detailed in section 2.1. 2. (Customs Declaration)
- For the exported goods which have undergone the customs clearance at the Customs and Excise Office of entry and have been sealed by customs, the Customs and Excise official in charge at the Customs and Excise Office of Exit shall remove the customs seals and allow the goods to be transported out of the customs territory of the Kingdom of Cambodia, providing there is no any irregularity

### 2.1.4.4. By Railway

The exportation of goods by railway shall follow some customs procedures, in which goods are divided into two categories:

- Exported goods completing customs clearance at Customs and Excise Offices of Exit.
- Exported goods completing the customs clearance at Customs and Excise Offices of entry.

#### **A. Exported Goods Completing Customs Clearance at Customs and Excise Offices of Exit**

- Goods owner or representative, exporting goods by rail through the Royal Railway Dry Port, shall transport the container to a location designated by the customs officials for loading onto the train.
- Railway operators shall provide both the list of export containers and the transportation schedules to the Customs and Excise officials at the Royal Railway Customs and Excise Office in advance in an electronic form before the train departure.
- Upon arrival at the Customs and Excise office of Exit, the goods owner or representative shall register SAD in ASYCUDA, attaching with supporting documents in electronic form to complete the customs clearance procedure as detailed in section 2.1. 2. (Customs Declaration)

#### **B. Exported Goods Completing Customs Clearance at Customs and Excise Offices of Entry**

- The owner or the representative shall register SAD in the ASYCUDA, attaching with supporting documents in electronic form to complete the customs clearance at the Customs and Excise Office of entry as detailed in section 2.1. 2. (Customs Declaration)
- After completing the customs clearance procedure, the goods owner or the representative exporting the goods by rail through the Royal Railway Dry Port shall transport the goods to a location designated by the customs officers for loading onto the train.
- The goods owner or the representative shall provide the railway operator with the documents such as list of containers and release notes.
- Railway operators shall provide both the list of export containers and the transportation schedules to the Customs and Excise officials at the Royal Railway Customs and Excise office in advance in an electronic form before the train departure.
- Upon arrival at the exit office, Customs and Excise officers in charge shall remove the customs seal and allow the goods to be transported out of the customs territory of the Kingdom of Cambodia, providing there is no any irregularity.

#### **2.1.4.5. Postal Packages/Express Parcels/Cross-border e-Commerce Goods**

Postal packages, express parcels, and cross-border e-Commerce goods are categorized into four types as specified in section 2.1.3.5. Exportation of these items shall follow certain procedures as below:

##### **A. Customs Clearance**

- **Category 1 and 2:** are not required to lodge customs declaration and not subjected to duty and tax obligation.
- **Category 3:** is subjected to a Simplified Customs Declaration and customs duties and taxes according to existing laws and regulations.
- **Category 4:** is subjected to a Customs Declaration and customs duties and taxes according to existing laws and regulations.

##### **B. Required Documents**

###### **For Simplified Customs Declaration**

- For goods exported by legal entities (companies or enterprises registered with the General

Department of Taxation), invoice shall be attached.

- For goods exported by individuals, the following supporting documents shall be attached: invoice and identification card/passport. If the invoice is not available, the goods owner shall attach payment evidence that can confirm the value of the goods in electronic format (PDF) or other formats or provide alternative documents.
- Other required documents, such as an authorization letter (if required), should also be attached.

#### **For Customs Declaration (Single Administrative Document)**

- Invoice and packing list.
- Transport documents (master air waybill and/or house air waybill).
- Permits, licenses, or certificates (for goods listed as prohibited or restricted items).
- Tax registration certificate (VAT) and patent tax certificate (for legal person only).
- Identification of the owner.
- Other related documents such as an authorization letter (if required).

For Category 3 and Category 4, customs clearance procedures do not require the submission of transport documents in hard copy if GDCE has already received the transport document data electronically.

### **2.1.5. Customs Transit**

Customs Transit is the customs procedure under which goods are transported under customs control from one customs office to another. The goods being carried (and means of transportation) under transit are not subjected to the payment of import customs duty and taxes. However, operators shall be required to pay fees related to the expenses for the administrative process of the transit operations. There are two types of transit, including national transit and international transit.

#### **Persons authorized as transit Operators:**

- Customs Temporary Storage Operators;
- Customs Bonded Warehouse Operators; or
- Other persons with prior authorization from the General Department of Customs and Excise of Cambodia.

During the transit journey, the operator cannot unload the goods, reload the goods, damage the seal, or change the means of transportation. In case of any incident encountered during the transit, the operator or representative shall report to the nearest competent customs and excise unit.

#### **2.1.5.1. National Customs Transit**

National Customs Transit is the movement of goods (1) from a customs office of entry to an inland customs office or any authorized clearance location;(2) from an inland customs office or any authorized clearance location to a customs office of exit; or (3) from an inland customs office or any authorized clearance location to another inland customs office or any authorized clearance location.

#### **A. Transit to Dry Port**

##### **Procedure at General Department of Customs and Excise of Cambodia**

- Operators or representatives shall apply for approval from GDCE via Customs Electronic System. The application shall include transport document, authorization letter from goods owners and other related documents.

#### **Procedure at Customs and Excise Office of Departure (Entry Check Point)**

- Operators or representatives shall complete the customs transit declaration in the system, then print it out and submit it along with the goods and means of transportation to the competent customs and excise officials for checking before being released for transit.
- The competent customs and excise officials shall review the transit declaration and shall impose any conditions such as indicating the legal transit routes, indicating the transit time limit, attaching customs seal, and issuing the transportation letter.

#### **Procedure at Customs and Excise Office of Destination (Dry-Port)**

- Operators or representatives shall notify the competent customs and excise officials of the arrival of the goods at the customs and excise office of destination and shall submit the transportation letter.
- Competent customs and excise officials shall verify the customs seal affixed to the means of transportation and complete the transit operation if there is no any irregularity.
- Next, the goods shall be placed under other customs procedures such as importation or customs bonded warehouse, etc.

### **B. Transit to SEZ Located Around 20 km from Entry Check Point**

#### **Procedure at Customs and Excise Office of SEZ**

- Goods owners or representatives shall make a transit request to the customs and excise office at the SEZ for reviewing by the competent customs and excise official in the system. The submission shall include transport documents, authorization letter and related documents.

#### **Procedure at Customs and Excise Office of Departure (Entry Checkpoint)**

- Competent Customs and Excise Official shall review the approval letter and may impose any conditions such as indicating the legal transit routes, indicating the transit time limit and attaching customs seal.

#### **Procedure at Customs and Excise Office of Destination**

- Formality at customs and excise office of destination shall follow the formality mentioned in customs procedure in SEZ in section 2.2.4.3 (Import formality).

### **C. Transit to Special Economic Zone (SEZ) Located 20 km from the Checkpoint**

#### **Procedure at Customs and Excise Office of SEZ**

- Goods owners or representatives shall make a transit request to the customs and excise office at the SEZ for reviewing letter and related documents by the competent customs and excise officials.

#### **Procedure at Customs and Excise Office of Departure (Entry Checkpoint)**

- Goods owner or representative shall complete the customs transit declaration in the system, then print it out and submit it along with the goods and means of transportation to the competent customs and excise officials for checking before being released for transit.

- Competent customs and excise officials shall review transit declaration and may impose any conditions such as indicating the legal transit routes, indicating the transit time limit and issuing the transportation letter.

#### **Procedure at Customs and Excise Office of Destination**

- Formality at customs and excise office of destination shall follow the formality mentioned in customs procedure in sez in section 2.2.4.3 (Import formality).

### **D. Transit from Inland Customs and Excise Office to Exit Checkpoint**

#### **Procedure at Customs and Excise Office of Departure**

- Operator or representative shall complete the export customs declaration.
- Operator or representative shall use customs declaration as transit declaration, attaching with the means of transportation.
- Competent customs and excise officials may impose any conditions such as indicating the legal transit routes, indicating the transit time limit and affixing the customs seal.

#### **Procedure at Customs and Excise Office of Destination (Exit Checkpoint)**

- Operator or representative shall notify the competent customs and excise officials about goods and means of transportation.
- Competent customs and excise officials shall verify and remove the customs seal affixed to the means of transportation and allow the goods to be transported from Cambodia if there is no any irregularity.

## **2.1.5.2. International Customs Transit**

### **A. International Customs Transit**

International Customs Transit is the movement of goods from a customs office of entry into the customs territory toward a customs office of exit and exiting the customs territory which the goods coming from foreign country transiting Cambodia toward other foreign country. The International Transit shall proceed with the followings:

#### **Procedure at Customs and Excise Office of Departure**

- Operators or representatives shall complete the customs transit declaration in the system then print it out accompanied by the required supporting documents and submit it along with the goods and means of transportation to the competent customs officer for checking before release for transit.
- The competent customs officer may require the operators or representatives to obtain the guarantee for transit.
- The competent customs officer may indicate the legal transit routes, transit time limit, attach customs seal, and issue the transit accompany document.

#### **Procedure at Customs and Excise Office of Destination**

- Operators or representatives shall notify and present the goods and the mean of transport as well as the transit accompany document to the competent customs officer at the customs office of destination.
- The competent customs officer checks the state of seal or stamp on the mean of the transited

mean of transport or container. In case there aren't any discrepancies, the customs officer shall detach the seal and allow the goods to exit the customs territory of the Kingdom of Cambodia.

## **B. ASEAN Customs Transit**

ASEAN Customs Transit is a dedicated international transit procedure in the ASEAN region under the ASEAN Framework Agreement on Goods in Transit (AFAFGIT). The 10 ASEAN member states have agreed to establish a unified customs transit procedure applicable to all the member states. The ASEAN Customs Transit has been officially launched since October 2020 and currently joint by 7 member countries, namely; Cambodia, Laos, Malaysia, Thailand, Singapore, Vietnam, and Myanmar. The key benefits of the ASEAN customs transit are:

- A single transit declaration valid for all the member states;
- A single guarantee valid for all the member states; and
- Operator may use a single truck from the departure to the destination or change the means of transportation at the crossing border.

### **Procedure prior to ASEAN Customs Transit Operation**

- The operator shall obtain the guarantee with partnered banks and then submit the guarantee to the Department of Finance and Personnel of the GDCE.
- Operator may apply for the ASEAN Goods Vehicle Cross-Border Permit (AGVCBP) at Ministry of Public Work and Transport in case operator use a single truck from the customs office of departure to the customs office of destination.

### **Procedure at Customs and Excise Office of Departure**

- Operator or representative shall complete the ASEAN customs transit declaration in the system then print it out along with the required supporting documents and submit it along with the goods and mean of transport to the competent customs officer for checking before release for transit.
- The competent customs officer may indicate the legal transit routes, transit time limit, and attach customs seal.

### **Procedure at Customs and Excise Office of Transit**

- Operator or representative shall notify the competent customs officer of the arrival of the goods and means of transportation at the customs officer of transit at the border and submit the transit accompanying document along with the goods and the means of transportation to the customs officer for checking before authorizing the transit.

### **Procedure at Customs and Excise Office of Destination**

- Operator or representative shall notify the competent customs officers of the arrival of the goods at the customs office of destination and shall submit the transit accompanying document along with the goods and means of transportation to the competent customs officer for checking and write-off the transit operation.
- Next, the goods may be placed under other customs procedures such as importation or customs bonded warehouse, etc.

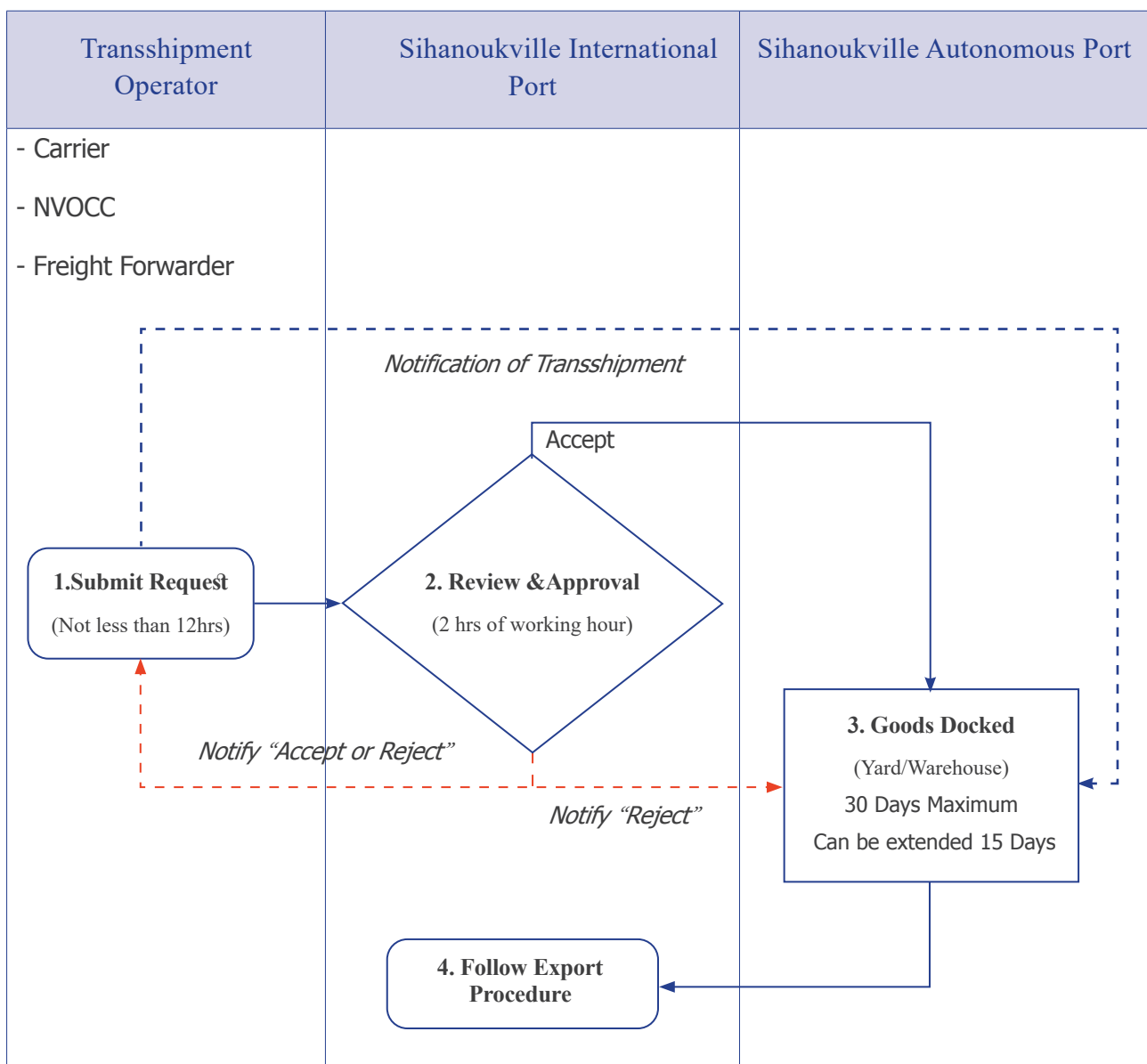
Note: Operators who have regular ASEAN customs transit operations may apply for the Authorized Transit Trader (ATT). Authorized Transit Traders will receive further benefits through the simplified procedure.

## 2.1.6. Transshipment

Transshipment is the procedure of transferring goods from means of transport for importation to means of transportation for exportation at Sihanoukville Autonomous Port under customs control at a single customs office, which is the office of import and export, without paying import-export duties and taxes.

Carriers, Non-Vessel Operating Common Carriers (NVOCCs) and Freight Forwarders could request for the transshipment from Sihanoukville International Port Customs and Excise Branch at <https://www.ctsm.customs.gov.kh>. Transshipment operator shall request for other additional actions at the link mentioned above such as requesting to arrange goods in groups, packing, applying various identification labels, repairing and replacing damaged packaging shells.

### Procedures Flow for Transferring Means of Transport at Sihanoukville Autonomous Port



## 2.2 Special Customs Procedures

### 2.2.1. Best Trader Incentive Mechanism (BTIM)

Best Trader Incentive Mechanism (BTIM) was initiated for the purpose of providing incentives in different forms for exporters, importers with high level of compliance since they are considered to be the good models for other traders, and they have been taking part valuable contribution to enhance the cultural taxation within Cambodian business society. This mechanism is also considered as the initial step for fully implementing the Authorized Economic Operator Programme (AEO Programme) in Cambodia.

Through this mechanism, the General Department of Customs and Excise of Cambodia will provide a certificate of the Best Trader Group Membership to any trader who has applied and fulfilled all the requirements set forth as stated in the Prakas/Proclamation on The Best Trader Incentives Mechanism.

Currently, there are forty-seven (47) companies have been granted the certificates of the Best Trader Group Membership.

#### 2.2.1.1. Selection Criteria

In order to be granted the certificate of Best Trader Group Membership, all traders or relevant persons shall meet the following criteria:

- Shall be in Rank 1 of Trader Credibility Management System (TCMS) at the time of applying for the certificate;
- Be legal person with its registered capital not less than 1,000 million Riel;
- Have never committed serious customs offence in the last 3 years before the time of applying for the certificate;
- Be not in debt of customs duties beyond the deadline or defaults on other debts;
- Fully implement their obligation to manage documents, accounting books, records and other information related to the import-export in accordance with existing regulations;
- Shall be a member of Authorized Business Community and shall be certified by Chair of Authorized Business Community on the financial situation and the compliance of the trader;
- Shall have a yearly trade volume not less than 2 million US\$ and is obliged to report in any forms as determined by the Best Trader Management Unit of the General Department of Customs and Excise.

#### 2.2.1.2. Incentive Package

Those traders who met the above-mentioned criteria and accepted to be the Best Trader Group member shall enjoy the treatment incentives provided by the General Department of Customs and Excise of Cambodia, which are set forth as follows:

- Provided the first priority without following the First-in First-out principle during the time of lodging declaration, inspection of goods or document and releasing goods in the express manner and as soon as possible;
- Allowed to fulfill the customs procedures at a later time by exempting the provision of security;
- Exemption from advance verification of customs valuation procedure;
- Exemption from the advance verification of Rule of Origin;
- Reduced a number of containers to be undergone scanning machine in accordance with the existing regulations, not more than 50% of total containers of a shipment consisting of more than one container;
- Allowed to fulfill the pre-arrival clearance procedure;
- Other incentives provided in the future determined by the General Department of Customs and Excise of Cambodia.

### 2.2.1.3. Application

- Certificate of Incorporation and Articles of Association attached with the list of shareholders as of the date of application
- Financial Statement for the last two years
- Compliance Letter issued by concerned business community
- Certificate of Tax Registration (Value Added Tax-VAT) or Patent Tax or similar certificates recognized as equivalent
- A copy of Identity Card or similar documents of the company's management
- Trade volume of import-export and sale in the last year
- Manufacturing/production chain and documentation process/flow diagram.

### 2.2.2. Authorized Economic Operator Programme (AEO Programme)

Besides the Best Trader incentive Mechanism (BTIM), the Authorized Economic Operator Programme (AEO Programme) is another one mechanism of the General Department of Customs and Excise of Cambodia, Ministry of Economy and Finance, which is initiated for the purpose of providing additional trade facilitation, and contributing to the promotion of the security and safety of global supply chain in accordance with World Customs Organization SAFE Framework of Standards to Secure and Facilitate Global Trade - WCO SAFE.

Through this program, the GDCE will provide the certificate of Authorized Economic Operator to those traders who have demonstrated the high level of compliance and met all the criteria/requirements in accordance with the existing laws and regulations. The validity of this certificate is three (3) years.

Traders who are considered to be eligible for the AEO Programme are: exporters, importers, customs brokers, manufacturers, logistics operators, carriers, freight forwarders, SMEs, and the other recognized related legal person.

### 2.2.2.1. Selection Criteria

To be granted the certificate of Authorized Economic Operator, trader or relevant person is required to fulfil the following criteria:

- Be a legal entity duly registered in accordance with the laws of the Kingdom of Cambodia and demonstrates legal compliance with the prevailing laws and regulations relating to export, import and transit, as well as not having committed any serious offenses within the last three years prior to the application date.
- Has a system to manage, store and maintain accounting records, records, import documents, export documents, transit documents, trade documents, supporting documents, along with other related information in a clear, accurate and verifiable format.
- Has sufficient financial resources to support its business operations and to fulfill tax obligations, including never failing to repay customs debt beyond the deadline or defaulted on any other debt within the last three years prior to the application date, as well demonstrating financial compliance with the prevailing laws and regulations and generally recognized accounting standards within the last three years.
- Has consultations, cooperation, communication, regular information exchange with the customs administration and immediate written reports to the customs administration concerning any changes within the company, identified irregularities or offenses.
- Provides training to workers, employees on the laws and regulations, and on the security and safety of the flow of goods, and provides training exercises on crisis management and response.
- Has written and electronic records relating to import-export activities, flow of goods and the safe management of access, confidentiality, and storage of such data.
- Has systems to ensure the safety and security of handling, transport and storage of import, export and transit cargo.
- Has systems to ensure the safety and security of conveyances, containers, premises, warehouses, and other inventory storages.
- Has systems to manage and record the safety and security for personnel, workers, employees and visitors entering the company’s business premises and other related locations.
- Has systems to manage and record the safety and security for and/or with business partners.
- Has clear disaster, crisis, and accident management mechanisms, and has contingency plans to prevent and control these issues in a timely and up-to-date manner.
- Has mechanisms for internal audit, review, analysis, evaluation, correction and improvement on a regular basis.

### 2.2.2.2. Benefits

**Those traders who are granted the AEO Certificate will enjoy the treatment incentives provided by GDCE, which shall include the following benefits:**

- Prioritized queuing in both document preparation and customs clearance procedures, but

following the first-in first-out principle among AEOs;

- Exemption from advance verification procedures prior to customs clearance, such as valuation, classification or origin;
- Exemption from carrying the goods transport permit with the cargo and conveyance;
- Completion of customs clearance before the arrival of the goods;
- Destination clearance, such as at customs bonded warehouses, temporary storage premises or the company's own premises;
- Exemption from requesting customs permits from the GDCE headquarters by requesting for import, export or transit directly at the customs checkpoint;
- Priority in other customs clearance procedures as determined by the GDCE;
- Exemption from container scanning obligations. If necessary, the GDCE may require the container to be scanned in accordance with risk management principles;
- Reduced physical inspections in accordance with risk management principles;
- Documents deferment relating to import, export and transit without provision of security guarantee;
- Permitted to clear goods prior to settlement of customs duties within a specified period;
- Various benefits from the signing of mutual recognition agreements with other countries' customs administrations.

### 2.2.2.3. Application

**The documents applied for the Authorized Economic Operator Certificate are as follows:**

1. Application Form for Authorized Economic Operator Certificate	01 Copy
2. Letter of Guarantee or Letter of Undertaking	01 Copy
3. Letter of Appointment of Contact Representative	01 Copy
4. Articles of Association (Copy)	01 Copy
5. Certificate of Incorporation (Copy)	01 Copy
6. Certificate of Tax Registration (Copy)	01 Copy
7. Last Year Patent Tax (Copy)	01 Copy
8. Proof Documents Related Identity for the Chairman of the Board of Directors, Members of the Board of Directors, or Director of the Company Khmer Identity Card, or Passport accompanied with visa) (copy)	01 Copy
9. Work Permit (in case of foreign employer) (copy)	01 Copy
10. Financial statements for the last three years	01 Copy
11. Import and Export Report for the Last Three Years	01 Copy
12. Production and Sales for the Last Three Years	01 Copy
13. List of Business Partners (domestic and foreign partners)	01 Copy
14. List of Persons in Charge of Completing Customs Procedures and List of Customs Brokers	01 Copy

- |   |         |
|---|---------|
| 15. Background Information of the Company, Production Chain Line Chart,<br>Flow of Goods/ Production, Company Structure, and Company Location Map | 01 Copy |
| 16. Self-Assessment Questionnaires  | 01 Copy |

The template of prescribed Applications format related to AEO is outlined in ANNEX 2.

### **2.2.3. Qualified Investment Project (QIP)**

The Law on Investment applies to all Qualified Investment Projects, Expanded Qualified Investment Projects and Guaranteed Investment Projects registered with the Council for the Development of Cambodia or Municipal-Provincial Investment Sub-Committees.

There are three types of qualified investment project: (1) Domestically Oriented Qualified Investment Project, (2) Export Qualified Investment Project, (3) Supporting Industry Qualified Investment Project.

#### **2.2.3.1 Duty and Tax Exemption**

##### **A. Exemption of Duty, Special Tax and Value Added Tax (Importation)**

According to Article 26 of Law on Investment of Cambodia and article 14 of Sub-degree on Implementation of Law on Investment of Cambodia, QIPs entitled to customs duty and tax exemptions are as follows:

- Export QIP and Supporting Industry QIP are entitled to the exemptions of customs duty, special tax and value-added tax for the import of Construction Material, Construction Equipment, Production Equipment and Production Inputs
- Domestically Oriented QIP is entitled to exemption of customs duty, special tax and value added tax for the import of Construction Material, Construction Equipment, and Production Equipment. The incentives for Production Inputs shall be determined in the Law on Financial Management and/or the Sub-Decree.

##### **B. Exemption of Tax (Exportation)**

According to Article 26 of Law on Investment of Cambodia, QIP is entitled to export tax exemptions, unless otherwise provided in other laws and regulations.

#### **2.2.3.2. Import Procedures for QIP**

In order to import Production Equipment, Construction Materials, or Production Inputs with the customs duties and taxes burdened by the state, QIP shall fulfill the following conditions:

- Investors or representatives shall apply for Master List of imported goods from the Council for the Development of Cambodia (Cambodian Investment Board-CIB). Investor shall apply for incentives on technology platform (National Single Window System)
- After getting approval from CDC or CIB, the above-mentioned master list shall be submitted to GDCE (Department of Customs Procedure, except for master list approved via National Single Window System).

- When goods in the above-mentioned master list are imported, investors or representatives shall apply for Customs Permit at GDCE through NSW in accordance with procedure of customs permit process as mentioned in section 2.1.1.5 (Customs Permit).
- After obtaining Customs Permit, investors or representatives shall complete Customs Clearance Procedure as mentioned in section 2.1.2 (Customs Declaration)

### **2.2.3.3. Export Procedures for QIP**

- The goods owner or representative shall request for carrying out customs formalities outside the customs office such as at Customs Temporary Storages, manufacturing premises and other locations designated by the GDCE.
- The goods owner or representative shall register SAD in ASYCUDA, attaching with supporting documents in electronic form to complete the customs clearance procedure as detailed in section 2.1. 2. (Customs Declaration).
- Competent customs and excise officials in charge at the customs and excise office of departure shall affix the customs seal on the right door of the container to transport to the exit office.
- Upon arrival at the exit office, customs and excise official in charge shall remove the customs seal and allow the goods to be transported out of the customs territory of the Kingdom of Cambodia, providing there is no any irregularity.

### **2.2.4. Special Economic Zone**

Special Economic Zone (SEZ) refers to the special area for the development of the economic sectors which gathering all industrial and other related activities and may includes General Industrial Zones and/or Export Processing Zones. Each Special Economic Zone shall have a Production Area and may has a Free Trade Area, Service Area, Residential Area and Tourist Area.

#### **2.2.4.1. One Stop Service Mechanism and Delegation of Power to Customs and Excise Officials**

SEZ has Special Economic Zone Administration which is the one-stop service mechanism for providing public services on-site, including customs clearance for import -export and other incentives.

The Delegation of Power to the customs and excise officials who are permanently stationed in the SEZ to examine and approve tasks on-site and to be a representative of MEF and GDCE for relevant duties as follows:

- Jointly examine and approve for investors in the Special Economic Zone the master list of investment projects for imports and exports under different customs regimes for goods such as construction equipment, construction material, production equipment and all kinds of raw materials, under one-stop service mechanism at the SEZ in accordance with existing laws and regulations.
- Examine and approve the transit of goods such as construction equipment, construction material, production equipment, raw materials and all kinds of goods as well as the means

of transportation between border checkpoints and SEZs by verifying the items against master list which granted incentives in accordance with existing customs procedures.

- Examine and approve to release all kinds of goods as stated above before the approval of master lists with no limitation of quantity or customs value to import into the SEZs.
- Examine and approve goods to be exported from and imported to the SEZs with most preferential treatment under the framework of existing special customs procedures. Implementing management tasks, especially prioritize the customs clearance procedures at the border checkpoint without queue.
- Perform the customs procedures formalities on goods entering the customs zone from SEZ for domestic use, and goods entering the special SEZ from the customs zone.

#### **2.2.4.2. Duty and Tax Incentives to Zone Developer and Zone Investor**

##### **A. For Zone Developer**

- The import of equipment and construction materials for infrastructure construction in the zone shall be allowed with import duty and tax exemption.
- The import of means of transportation and machineries:
  - The Zone developer shall request the temporary admission for the import of means of transportation and machineries in accordance with the existing laws and regulations to be used for the infrastructure construction in the SEZ.
  - Importation of machinery and equipment with duty and tax exemption for the construction of roads connecting from down town to the SEZ, as well as the construction of infrastructures supporting other public services that benefit both the public and the SEZ.

##### **B. For Zone Investor**

- The Export Qualified Investment Project and Supporting Industry Qualified Investment Project (QIP) are entitled to import construction materials, construction equipment, production equipment and production inputs with the exemption of customs duties, special taxes and value added taxes.
- The Domestically Oriented Qualified Investment Project (QIP) is entitled to import construction materials, construction equipment and production equipment with the exemption of customs duties, special taxes and value added taxes.

##### **C. Master List Application Procedure**

- Zone developers shall submit a master list of imported construction materials and construction equipment with the exemption of duties, special taxes and value-added taxes for the construction of areas and infrastructure to Cambodia Investment Board for reviewing and approval.
- Zone investors shall submit a master list for the import of construction materials, construction equipment, production equipment and production inputs with customs duties, special taxes, and value-added taxes as government's liability to the Special Economic Zone Administration for review and approval.

The master list of zone developer and zone investor could be submitted through the National Single Window (NSW).

### **2.2.4.3. Import Procedure**

#### **A. For the SEZ located near the official checkpoint or within twenty (20) kilometers from inland or coastal border of the Customs Territory**

##### **Procedures at the Import Checkpoint**

- Requesting for customs transit from the checkpoint to the special economic zone following the procedure described in section B of 2.1.5.1. (National Transit).

##### **Procedures at SEZ**

- Upon arrival of goods at the SEZ, the SEZ customs official shall conduct a preliminary verification of the means of transportation and relevant supporting documents, then allows the goods to enter the investor's premises and confirms the arrival in the e-customs system.
- The importers could unload their goods for utilizing or processing as they need without the presence of customs officials in accordance with the policy of trade facilitation through risk management, except there is a special request from those officials who have permission from the representative of GDCE to SEZ.
- As soon as after unloading the goods, the importer shall submit a detailed customs declaration to the competent customs and excise officials to clearly specify the items that are or are not in the master list.
- The competent customs officials shall verify all items declared above against the Master List. Zone Investor could request to the representative of GDCE to SEZ for the release before the customs clearance of any goods that are not in the Master List but under an incentive scheme in accordance with regulations. Other items that are not under incentive scheme are subjected to the implementation of customs procedures especially related to duties, taxes, and other restrictions.

#### **B. For SEZ Located far from the Official Checkpoint or within Twenty (20) Kilometers from Inland or Coastal Border of Customs Territory**

##### **Procedures at the Import Checkpoint**

- Requesting for customs transit from the checkpoint to the special economic zone following the procedure described in section b of 2.1.5.1. (Nation Customs Transit).

##### **Procedures at SEZ**

- Upon the arrival of the goods at the special economic zone, the SEZ customs officer shall conduct a preliminary verification of the means of transportation and relevant supporting documents, then allows the goods to enter the investor's premises and confirms the arrival in the e-customs system.
- Implement other procedures as specified in section A of 2.2.4.3 (Import Procedures).

#### **2.2.4.4. Export Procedure**

##### **A. Customs Clearance of Exportation at SEZ Customs Office**

The direct exportation of goods to foreign countries shall lodge customs clearance at the SEZ customs office with the following procedures:

- The goods owner or representative shall lodge customs declaration (SAD) in the ASYCUDA system at SEZ customs and excise office.
- Competent customs officials at SEZ shall examine, verify and approve the export customs declaration in ASYCUDA system. If there is no any irregularity, the competent customs and excise officials just affix the customs seal and urgently release goods for exportation.
- Competent customs and excise officials shall immediately examine the regularity of the means of transportation and related documents without queueing. If there is no any irregularity, customs and excise officials immediately remove the customs seal and release goods for exportation.

##### **B. Customs Clearance of Exportation via Dry Port at Department of Export Management**

- The goods owner or representative shall submit an application form with 3 (copies) to competent customs officials to SEZ for requesting a permission to transport goods to the dry port for consolidating goods with another container.
- Customs officials to SEZ shall endorse and give permission to transport goods out of the zone by affix the customs seal and attaching with related documents on means of transportation.
- Upon the arrival of goods at the dry port, the goods owner or representative shall immediately inform competent customs and excise officials of Department of Export Management to verify the regularity of the customs seal and the means of transportation and to certify the arrival of goods.
- If there is no any irregularity, the competent customs and excise officials of Department of Export Management shall remove the customs seal and immediately allow the unloading of the goods into dry port warehouse under the responsibility of dry port operator to wait for the completion of export customs clearance in accordance with customs procedures into force.
- The goods owner or representative shall lodge SAD in ASYCUDA system, attaching all supporting documents in electronic format, to complete the export customs clearance at Department of Export Management, as detailed in section 2.1.2 (Customs Declaration).
- Competent customs and excise officials at Department of Export Management shall just affix the customs seal on the right side of container door for being transported to the export checkpoint.
- Competent customs and excise officials at the export checkpoint shall remove the customs seal and allow goods to be exported from the Kingdom of Cambodia, providing there is no any irregularity.

#### **2.2.4.5. Purchases and Sales of Goods in the SEZ from / to the Domestic Market**

##### **A. Purchase of Goods from the Domestic Market**

- The zone investor in the export processing zone shall request from the Special Economic

Zone Administration to purchase goods from the domestic market or from investor who is in the General Industrial Zone for production needs by making a specific contract. Every sale and purchase shall be examined by the customs and excise official to the Special Economic Zone.

### B. Sale of Goods to the Domestic Market

- Regarding the sale into the domestic market of the production outputs with inadequate quantity or inferior or obsolete quality which cannot be exported, the zone investor shall make the same request for approval as done with the purchase of goods from the domestic market into the zone.
- All goods, which are sold into the domestic market with whatever conditions shall be required to fulfill the same formalities as goods imported into the Kingdom of Cambodia and shall be subjected to the import duties and taxes according to customs procedure in force.

#### 2.2.4.6. Transfer, Abandonment and Disposal

- Investors intend to transfer, abandon or dispose construction materials, construction equipment, production materials and inputs that have been imported with the exemption of customs duties, special taxes and value-added tax as well as production waste, they shall obtain prior approval from the Special Economic Zone Administration and GDCE.
- The transfer, abandonment, and disposal could only be conducted after obtaining approval from the GDCE in accordance with the procedures into force.

#### 2.2.5. Small and Medium Enterprises (SMEs)

For fostering the growth of Small and Medium Enterprises (SMEs) toward job creation, and strengthening the capacity and competitiveness of local production, the Royal Government of Cambodia (RGC) has introduced a customs incentive mechanism for SME. This mechanism provides for the exemption of import duties for SMEs on goods eligible for incentives with the following priority sectors:

**Chart of 8 Priority Sectors**



Meanwhile, the General Department of Customs and Excise of Cambodia (GDCE) has optimized its internal processes to improve the efficacy of the mechanism's implementation by establishing a Customs Incentive Management Unit for Small and Medium Enterprises (SMEs Unit).

### 2.2.5.1. Eligible Criteria for Customs Incentives

To be eligible for the customs incentive, SMEs are required to fulfill the following criteria:

- Registering as a small or medium taxpayer,
- Operating within a priority sector(s), and
- Submitting an application for the customs incentives to the GDCE.

### 2.2.5.2. Eligible Goods for Customs Incentives

Goods eligible for incentives or exemptions from customs duties include Production Equipment, Construction Materials and Production Inputs as detailed in the attached glossary. It is important to note that vehicles, vehicle spare parts, petroleum products, office equipment and furniture are not included in the list of eligible goods.”

### 2.2.5.3. Provision of Customs Incentives

- **For SMEs** producing and supplying clean water and producing goods for export: they are eligible for customs duty exemptions on production equipment, construction materials and production inputs. In case the production inputs of their enterprises are processed but are not exported, the applicable customs duties on those inputs will be reimbursed following the completion of a post-clearance audit upon importation.
- **For SMEs** producing goods to support other SMEs: they are entitled to customs duty exemptions on production equipment, construction materials and production inputs used for manufacturing goods to supply to other enterprises involved in exportation activities. In case the production inputs are processed, but are not supplied to other enterprises engaged in export or are not directly exported, the applicable tax obligations on the production inputs shall be fulfilled at the time of import in accordance with existing laws and regulations.
- **For SMEs** producing goods for domestic consumption: they are entitled to customs duty exemptions on production equipment and construction materials. If these enterprises are able to export any portion of their directly produced goods, the quantity of production inputs, of which the customs duties are already paid and subsequently used for direct or indirect export, shall be entitled to customs duty exemption. This exemption will be applied following a comprehensive post clearance audit.
- **For SMEs** engaged in the research and development of innovative information technology: they are entitled to customs duty exemptions on equipment being installed and used in research and development of innovative information technology.
- **For SMEs** engaged in the development of Cluster Zone for SMEs: they are entitled to the same customs duty treatment as SMEs producing goods for domestic consumption.

#### **2.2.5.4. Application for Customs Incentives**

To be eligible for customs incentives, SMEs are required to submit an application in the prescribed format, as outlined in ANNEX 3, to the SMEs Unit or the respective Provincial Customs and Excise Branches. The decision on the application will be rendered within a maximum of 10 working days from the date of the submission.

#### **2.2.5.5. Obligation of SMEs**

- Keep accounting records, reports and other related documentation, both in physical and electronic format, pertaining to import-export activities as well as business and production operations.
- Request for prior authorization from the GDCE before proceeding with the sale, lease or transfer of goods or the diversion of goods for other purposes which is contrast to the purpose of customs incentives or the abandonment of goods entitled to custom duties exemption.

#### **2.2.6. Customs Temporary Storage**

Customs temporary storage refers to a location or a place where importing or exporting goods are temporarily stored under customs control and pending for customs clearance procedure. Customs temporary storage includes yard, warehousing area at seaport, riverport, airport or certain area within customs territory (Dry Port).

From the registration date of goods arrival, goods can be temporarily stored up to 30 days at the airports and up to 45 days for customs temporary storage other than airports. After this period, the goods owner or representative has an additional 3 (three) months to complete customs clearance procedure and is required to pay the overstay fee of 0.1% of the customs value per day up to the day of customs clearance completion. Passing this period, goods shall be considered as “Unclaimed Goods”.

Customs temporary storage shall be licensed by the Ministry of Economy and Finance. To obtain this license, the company or enterprise owning the storage is required to submit an application to the GDCE or the MEF attaching with the following documents: Registration Certificate at the Ministry of Commerce, Company Statute, VAT Certificate, Patent Tax Certificate and National ID Card or passport. The application will be reviewed by customs and excise officials in charge, and if it is deemed qualified, the GDCE will request to the MEF for review and approval in principle. After receiving this approval from the MEF, the company shall begin constructing the storage warehouse or area and equipping the necessary equipment for the operation and pay an annual license fee of 20,000,000 (Twenty million) KHR as well as deposit a minimum guarantee of 150,000,000 (One hundred fifty million) KHR for the operationalization of the storage facility.

#### **2.2.7. Customs Bonded Warehouse**

Customs Bonded Warehouse is a building, area or place that is authorized to store exported-imported goods for a specified period of time under customs control and pending for customs clearance.

### 2.2.7.1 Type of Customs Bonded Warehouse

- **Type A:** Public Bonded Warehouse is the customs bonded warehouse that is authorized by the Ministry of Economy and Finance and may be operated by government agencies or by any legal person. This type of customs bonded warehouse is used to provide service to any person who has the legal right to store their goods in a Public Bonded Warehouse including importers, a person who purchases goods being stored in the warehouse or any other person having legal right to the goods.
- **Type B:** Private Bonded Warehouse is the customs bonded warehouses that is authorized by the Director General of the General Department of Customs and Excise of Cambodia and is exclusively used by any legal person for storing specific goods for his/her own use, including duty-free shop operator.
- **Type C:** Special Bonded Warehouse is the customs bonded warehouses that is authorized by the Director General of the General Department of Customs and Excise of Cambodia and is used for the storage of hazardous goods, goods that could affect the quality of other goods or goods that require special storage facilities. This type of warehouse could be private or public.

### 2.2.7.2. Benefits for Placing Goods in Customs Bonded Warehouses

- Imported goods and domestically produced goods intended for export may be stored in the customs bonded warehouses with duties and taxes deferred and any prohibitions or restrictions on these goods shall be suspended until the goods are released from customs for domestic use or export.
- Goods may be stored in the customs bonded warehouse for up to 2 years from the date of customs declaration registration. Before its expiry date, goods owner shall request for an extension for storage of goods up to twelve (12) months if the goods are still in good condition.
- While being stored in the customs bonded warehouse, the goods can be sold, transferred ownership, or moved to another customs bonded warehouse or other showrooms.
- The owner of the goods being store in customs bonded warehouses shall be allowed by GDCE to inspect goods, take samples and carry out necessary operations to preserve those goods given that those actions do not change the essential characteristics of the goods. Those operations could be fumigating, drying, cleaning, testing and normal handling operations such as breaking bulk, repackaging, sorting and grading, marking, labeling or tagging etc.

### 2.2.7.3. Procedure for Establishment and Management of Goods in Customs Bonded Warehouses

#### A. Procedure for Establishing Customs Bonded Warehouses

**Companies or enterprises intending to operate customs bonded warehouses shall follow the procedure as outlined below:**

- Submit a completed application to the GDCE in a prescribed form, attaching with a detailed plan of construction and location of the proposed customs bonded warehouse.
- Signing a contract with the GDCE and pay a license fee as determined by MEF.
- Shall deposit the security guarantee to the GDCE.
- Shall be responsible and fulfill other obligations in accordance with Prakas No. 116 MEF.PrK dated February 15, 2008 on Customs bonded warehouse.

## **B. Procedure for Managing Goods in Customs Bonded Warehouses**

### **Import-Export and Transfer:**

- Operators shall apply to the GDCE for transporting imported goods through the entry point according to the procedures stated in section 2.1.5.1 (National transit) and for storing the domestic goods in the customs bonded warehouse.
- Goods in the customs bonded warehouse is subjected to the lodgment of customs declaration with duties and taxes suspended.
- Applicable duties and taxes on goods released for domestic consumption shall be charged based on the existing tariff rates on the registration date of the customs declaration for the release of the goods from the customs bonded warehouse.
- Goods released for export is subjected to a customs export declaration with export taxes exemption, except domestic goods which is subjected to the export taxes.
- While being stored in the customs bonded warehouse, goods could be sold or transferred. The importer or goods owner shall notify customs administration in written form about the transfer of ownership.
- Goods being stored in the customs bonded warehouse could be transferred to another customs bonded warehouse or other showrooms under the control of the competent customs and excise officials. The importer or goods owner shall submit transferring application to the competent customs administration, attaching with all relevant documents

### **Validity Extension:**

- The operators of the custom bonded warehouses shall request to the GDCE for an extension of the customs bonded warehouse license before the expiry date.
- The operators of the custom bonded warehouses shall request to the GDCE for an extension of the validity for storing goods in the customs bonded warehouse before the expiry date.

### **Fee Obligation:**

- The operators of the customs bonded warehouses shall pay operation management fee of 1% of the average monthly duties and taxes on the goods in the customs bonded warehouse or at least 2,000,000 Riels.
- The operators of the customs bonded warehouses shall pay a fee of 10,000,000 Riels for the application for the customs bonded warehouse license and the extension of validity of the customs bonded warehouse license.

## 2.2.8. Duty Free Shop

A duty free shop is any building or place that meet all conditions under the existing regulations and is directly managed by the customs administration for the purpose of selling duty free imported goods to international tourists. Additionally, a duty free shop is a custom bonded warehouse - Type B (Private Bonded Warehouse) which is authorized from the GDCE.

### 2.2.8.1. Licensing Principle for Operating Duty Free Shop

**Companies or enterprises wishing to operate a duty-free shop shall follow the procedure as below:**

- Submit an application to the GDCE along with the detailed construction plans and the location for constructing the duty free shop and the storage warehouse.
- Have a criminal record issued by the competent authorities.
- Have sufficient financial resources to provide the space, equipment, staffs, and necessary services to ensure the duty free shop operation.
- Have a good compliance record of tax obligations including duty and tax obligations and good management and record keeping of imports-exports documents and accounting book in accordance with existing regulations.
- Sign a contract with the GDCE for operating duty free shop.

Note: The duty free shop operating license is not allowed for sale or transferring to other parties.

### 2.2.8.2. Condition and Procedure for Importation

- The type and the quantity of goods permitted to import for sale in duty free shop shall be determined in accordance with the annex of Circular No. 007 MEF dated July 25, 2018 on the Establishment and Management of Duty Free Shops. The GDCE may review and decide to exempt the limitation of types and quantity of goods if it found that the operator of duty free shop maintains a high level of compliance with existing laws and regulations.
- Shall apply for import permit from the GDCE (Excise Department) before importation
- All imported goods for sale in the duty free shop is subjected to pay fee at a rate of 10%.
- Import customs clearance and fee payments shall be done at various customs and excise branches or offices in accordance with the existing regulations and procedures.

### 2.2.8.3. Transportation of Goods under Duty Free Shop Regime

- Every transportation of goods under the duty free shop regime within the country shall be attached with transportation permit provided by the GDCE (Excise Department). In case the customs and excise authorities find that it necessary they shall assign at least two customs and excise officials to escort the goods to the legitimate business destination.
- Shall have vehicles with proper enclosure, with single door affixing the customs seal, and company trademark on vehicle's walls, as well as means of transportation identification sheet provided by GDCE (Excise Department) affixed to the front windshield.

#### 2.2.8.4. Conditions for Selling Goods under Duty Free Shop Regime

- For Arrival or Departure Terminal Duty Free Shop: Goods shall be sold to passengers arriving or departing from the Kingdom of Cambodia or transit passengers when they present valid passports inspected by the competent authority for being allowed to enter or leave the Kingdom of Cambodia.
- For In-Flight or On-Cruise Duty Free Shops: Goods shall be sold to passengers on international flights or on international cruise ships.
- For Downtown Duty Free Shop: Goods shall be sold to international tourists, and Cambodian citizens awaiting overseas departure when they present the valid passports along with a flight ticket or relevant documents which state their departure within 15 days. All goods shall be delivered to passengers at international exit gate after the completion of departure procedures, except for duty free shop operators obtains separate authorization from the Ministry of Economy and Finance.

#### 2.2.8.5. Types of Goods for Sale in Duty Free Shop

- Imported goods listed in the annex of Circular 007MEF dated July 25, 2018 or goods which are separately authorized by the Ministry of Economy and Finance.
- Locally produced goods and goods imported from other legitimate sources.
- Goods displayed for sale in the duty free shop shall be stamped “CAMBODIA DUTY NOT PAID” according to sample made by the GDCE, except for locally produced goods and goods imported from other legitimate sources.

#### 2.2.8.6. Obligations of Duty Free Shop Operators

- Strictly comply with the provisions of Circular No. 007MEF dated July 25, 2018, Contract on the Establishment and Operation of Duty Free Shop, and other relevant regulations.
- Ensure regular facilitation and cooperation with relevant competent customs and excise officials.
- Timely report to the GDCE (Excise Department).
- Clearly record the types and quantities of goods on the sale invoices along with customer identification.
- Maintain customer data for customs ledger clearance at the end of each year.
- Legally responsible for any leakage of duty free shop goods to domestic market.
- Annually pay duty free shop operation management fee at a rate of 1% of the average monthly duty and tax levied on the goods or at least 2,000,000 riel.
- Pay duty free shop license fee of 10,000,000 riels at the time of applying for duty free shop business operation or upon the renewal of the contract on the Establishment and Operation of Duty Free Shop.

## 2.2.9. Pre-Arrival Processing

Pre-Arrival Processing (PAP) is a customs procedure allowing the goods owner or representative to lodge the customs declaration prior to the arrival of the goods (Pre-Lodge Declaration) towards reducing the time of clearance and planning for import operation more efficiently. This procedure can be implemented if all stakeholders relevant to transport have adequately submitted an electronic cargo declaration to the competent customs and excise authority before the arrival of the goods.

### 2.2.9.1. Pre-Arrival Cargo Declaration

At the customs and excise office implementing the Pre-Arrival Processing, the cargo declaration shall be done via electronic means before the arrival of the goods through the link <https://asyhub.customs.gov.kh>.

**Persons obliged to submit cargo declarations are as follows:**

- Carrier is obliged to submit the cargo manifest, bill of lading, and/or other documents in similar form, including the container status message (if any).
- Freight Forwarder or Non-Vessel Operating Common Carrier (NVOCC) is obliged to submit the master bill of lading (if any), the house bill of lading, and/or other document in similar form.
- Express Operator is obliged to submit the cargo manifest (if any), the bill of lading, and/or other document in similar form.

**Timeline of the cargo declaration submission is as follows:**

#### A. Maritime Transport

- For containerized cargo, shall submit no later than 24 hours before loading on the vessel at the last port of departure.
- For bulk cargo, non-containerized cargo, and liquid cargo, shall submit not later than 24 hours before arriving at the port of the Kingdom of Cambodia.

#### B. Air Transport

- For air cargo, shall submit before the aircraft leave the last airport of departure in the foreign country.

#### C. Land Transport

- For trucking cargo, shall submit no later than 1 hour before arriving at the border of the Kingdom of Cambodia.

#### D. Railway Transport

- For railway cargo, shall submit no later than 2 hours before arriving at the border of the Kingdom of Cambodia.

### 2.2.9.2. Lodging Customs Declaration Before Arrival of the Goods

After the cargo declaration have been properly submitted, the goods owner or representative is able to lodge the customs declaration before the arrival of the goods to the competent customs and excise authority to check in advance. Upon the arrival of the goods, the customs declaration is not required to be re-reviewed, unless there is high risk information on that cargo. For customs declarations fall under the yellow, blue, or green channel, the goods owner or representative may pay the duties and taxes in order to release the goods immediately upon the arrival of the goods. For customs declaration falls under the red channel, the goods owner or representatives shall wait for the physical examination in order to pay duties and taxes, and release the goods. The detailed information relating to the customs declaration processing is described in section 2.1.2. (Customs Declaration).

### 2.2.10. Temporary Exportation and Importation

#### 2.2.10.1. Temporary Exportation

- The goods owner or representative shall submit a request to the GDCE for the temporary exportation of goods from Cambodia. The request shall include relevant documents, a detailed description of the goods and information on the location and duration for which the goods will be retained abroad, including any specific purposes as follows:
  - To be repaired, added to, manufactured, or for additional work or testing.
  - For exhibitions or trade fairs.
  - To be operated or used outside the customs territory and then re-imported, including personal goods carried by travelers
  - Fo other purposes.
- The goods owner or representative shall lodge a customs declaration in accordance with the existing customs procedures as outlined in section 2.1.2 (Customs Declaration). Export tax is not required; however, a deposit may be necessary if the goods are subjected to export duty as determined by the GDCE.
- Upon re-importation, the goods owner or representative shall pay duty and tax on the foreign value of any repairs, value additions, or other work carried out on the temporarily exported goods, other applicable fees and charges. However, duty and tax are exempted if the goods are under warranty and no payment has been made, providing that sufficient evidence is presented.
- Goods may be temporarily exported from Cambodia for a maximum period of one year from the date of registration of the customs export declaration. The goods owner or representative shall submit a written request to the GDCE for an extension of this period by providing a precise and reasonable justification.

#### 2.2.10.2. Temporary Importation

- Temporary importation under the temporary admission is a customs procedure that certain goods can be brought into the customs territory conditionally relieved in total or in part from

payment of import duties and taxes. Those goods are imported for a specified purpose and are intended for re-exportation within a specified period without having undergone any change except normal depreciation due to the use of them.

- Temporarily imported goods shall be re-exported within one year, counting from the date of the importation.
- Importation of goods under the temporary admission shall be authorized for the following cases:
  - Goods for displaying or using at exhibitions, fairs, meetings or similar events with reasonable quantity.
  - Professional equipment necessary for the exercise of the work of a technician or professional person visiting Cambodia to perform a specialized task or job which does not include machineries, earthmoving machine and specialized equipment to be used in the industrial manufacture, packaging of goods, for exploitation of natural resources, construction or repair of buildings, for earthmoving or similar projects.
  - Containers, pallets, packings, samples and other goods imported in connection with a commercial operation, but which themselves do not constitute part of a commercial operation as they are not sold or purchased
  - Goods imported exclusively for educational, scientific or cultural purposes, including parts of scientific equipment and educational material which have been granted temporary admission.
  - Goods imported for sports purposes, for use by tourists, athletes, business travelers in contests or demonstrations or for training. Such goods include sports equipment, sportswear, water sports equipment (other type of boat: canoes, kayaks, sail boats), motor vehicles and craft, other related equipment.
  - Tourism publicity material intended to promote visits to another country.
  - Goods imported by qualified border crossers for their own use.
  - Goods imported for humanitarian purposes including urgently needed medical surgical laboratory equipment and relief consignments for victims of natural disasters and similar catastrophes.
  - Means of transportation of persons and goods for commercial use such as vessel, aircraft, road vehicle or railway rolling stock which is used in international traffic for the transportation of persons or for the industrial or commercial transportation of goods whether or not for remuneration, including spare parts, accessories and equipment.

**The goods owner or representative who wishes to import goods under temporary admission shall implement as follows:**

- Request a customs permit through the National Single Window System, the request shall include documents detailing the specifications, quantity, value of the goods, the purpose of the import, the owner's identification, the duration of the export and the anticipated re-export date.
- Register customs declaration under temporary admission through the ASYCUDA system at the Customs and Excise Unit at the entry checkpoint and deposit may be required.

- Non-commercial goods, as defined by existing laws and regulations such as those imported by travelers, residents of border areas, low-value goods, or low-risk items like empty containers or pallets, may be exempted from the customs permit and customs registration. However, a verbal declaration is still required at the Customs and Excise Unit at the entry checkpoint.
- Machineries, earthmoving machine and specialized equipment, to be used in the industrial manufacture, packaging of goods, exploitation of natural resources, construction or repair of buildings, earthmoving or similar projects, shall be authorized by the GDCE to import as temporary admission for a specified period. Obligation of duties and taxes on those temporary imports under temporary admission shall be charged at the reduced rate of 20% of the duty and taxes on the goods according to the existing customs tariff, for each year. In case the reduced rate of duty and taxes on the temporary imports of those goods for a period of less than one year, the obligation of duty and taxes shall be calculated for each month at the rate of two percent (2%) of the total duty and taxes of those goods.
- The deposit amount for duty and tax obligations shall equal the difference between the total duty and tax and the duty and tax payable for the allowable time limit of the temporary import under temporary admission. The deposit amount may be adjusted as determined by the GDCE. It may be applied to duty and tax payments or refunded to the goods owner or representative after the completion of the temporary import.

**Requests for an extension of the time limit, transfer of goods or termination of temporary importation through re-exporting or keeping for domestic consumption should be implemented as follows:**

- a. To extend the time limit, the goods owner or representative shall submit a written request to the GDCE through the Department of Customs Procedure before the expiry of the current time limit. The request should include a precise and reasonable justification.
- b. To transfer goods imported under temporary admission to any person or company, goods owner or representative shall submit a written request to the GDCE through the Department of Customs Procedure before the expiry of the current time limit. The request should include a precise and reasonable justification.
- c. To re-export goods imported under temporary admission, the goods owner or representative shall request a customs permit through the National Single Window System. Additionally, they shall submit a customs declaration through the ASYCUDA system at the Customs and Excise Unit at the exit checkpoint
- d. To retain goods imported under temporary admission, the goods owner or representative shall submit a written request to the GDCE through the Department of Customs Procedure. Additionally, they shall submit a customs declaration or request for the modifications to the customs declaration at the Customs and Excise Unit where the goods were imported and fulfill any other applicable obligations.

### **2.2.11. Release of Goods before Completion of Customs Clearance (Pending Document for Customs procedure)**

Releasing goods before completing customs clearance or pending document for customs procedure is a procedure permitted by the GDCE. This allows the goods owner or representative to import the goods while the required documents are pending and they may be required to make a deposit in cash or another form in compliance with existing laws and regulations.

#### **2.2.11.1. Goods Released under Pending Document for Customs procedure**

1. Goods imported by government's ministries-institutions,
2. Goods imported under a financial framework or public investment project which is authorized by the CDC and/or MEF with applicable duty and tax burdened by state,
3. Goods such as Construction Material, Construction Equipment, Production Equipment and Production Inputs imported by private investment project,
4. Goods subjected to duty and tax payments and are urgently needed but there is no agreement on customs techniques such as Customs Valuation, HS classification and Rules of origin,
5. Goods awaiting a decision on appeal or are under temporary detention
6. Other goods that are permitted by MEF.

#### **2.2.11.2. Timeframe for Pending Document for Customs Procedure**

- 90 (Ninety) days after the release of goods or the registration date of the customs declaration for goods mentioned from section 1 to 3,
- 45 (Forty) days after the release of goods or the registration date of the customs declaration for goods mentioned from section 4 to 6,
- The goods owner or representative is allowed to request the GDCE for an extension of the timeframe up to two times with each extension not exceeding the duration of the original permission

#### **2.2.11.3. Requesting Importation under Pending Document for Customs Procedure**

**The Goods owner and representative shall implement as follows:**

- Request importation under the pending document for customs procedure by submitting a request to the GDCE Secretariat through the Secretarial Supporting System (SSS). This request shall include attachments of the invoice, packing list, transport documents and any other relevant documents in electronic format
- Complete customs clearance by complying with the existing customs procedures at the relevant Customs and Excise Unit after receiving permission to import goods under the pending document for customs procedure. A deposit may be required if required.

#### **2.2.11.4. Completion of Customs Clearance (Completion of Pending Document for Customs Procedure)**

- The goods owner or representative shall complete customs clearance by complying with the existing customs procedures at the relevant Customs and Excise Unit after receiving the customs permit, decision on customs techniques or resolution regarding temporary detention.
- All relevant Customs and Excise Units shall refund the deposit after all obligations of the deposit have been fulfilled.

## **2.3 Other Procedures**

### **2.3.1. Import-Export of Goods or Personal Effects of Passengers**

To enhance consistency with regional and international best practices and facilitate the entry and exit of passengers, crews and those who cross the border of the Kingdom of Cambodia, the GDCE has set the limits on the quantities of goods and personal effects which could be carried with exemption of duties and taxes. The following are the permitted quantities of goods and personal effects:

1. Alcohol of all types, not exceeding 2 (two) liters.
2. Cigarettes not exceeding 200 sticks, or cigars not exceeding 50 sticks or tobacco not exceeding 250 grams.
3. Perfume and cosmetics, not exceeding 350 milliliters.
4. Other belongings and devices in reasonable quantities needed for travel and not Prohibited Goods by law and regulation.

Note: Allowance 1 and 2 are not applied to passengers under 18 years old. If a passenger carries goods exceeding the above-mentioned limits, they shall declare verbally or through Cambodia e-Arrival system to fulfil the customs duty and tax obligations in accordance with the existing laws and regulations.

### **2.3.2. Import-Export of Goods by Unregistered Individuals (With no Tax Registration Number - VAT)**

#### **A. Customs Clearance**

To enhance the efficiency of import-export, ensure fairness in tax payment, and prevent duty and tax evasion undergone by unregistered individual importers/exporters (with no tax registration number - VAT), Ministry of Economy and Finance (MEF) re-determines the requirements and measures as follows:

1. Prior approval from GDCE is required, except for:
  - Goods that do not fall into “lists of prohibited and restricted goods” and are imported or exported through international airport and Cambodia Post.

- Goods that do not fall into “lists of prohibited and restricted goods” with customs value of up to 1,000 (One thousand) USD, or duty and tax of up to 500 (Five hundred) USD and are imported or exported through other customs offices besides international airports and Cambodia Post.
- 2. 10% surcharge is added to the customs value of imported vehicles and motorcycles while 20% surcharge is added to the customs value of other imported or exported goods. These surcharges are not applied to imports and exports by government’s institutions, diplomatic missions, and organizations with diplomatic privileges.
- 3. Customs clearance procedure shall be fulfilled in accordance with existing regulations and customs procedures.

#### **B. Required Documents**

- A copy of identification card or passport with a right thumbprint for verification.
- Other relevant documents.

### **2.3.3. Import-Export of De Minimis Goods**

The import and export of De Minimis Goods refers to goods imported or exported in the form of postal packages, express parcels, non-commercial goods or goods with similar characteristics with FOB value not exceeding 50 USD.

#### **A. Customs Clearance**

- De Minimis Goods are exempted from duty and tax.
- The goods owner or representative shall declare through the Summary Customs Declaration.
- If De Minimis Goods are in the form of postal or express packages, please follow sections 2.1.3.5 and 2.1.4.5 (export-import of postal packages, express parcels and cross-border e-commerce goods).

Note: To facilitate trade in accordance with international best practices, the import-export of De Minimis Goods do not require payment of taxes and duties. However, certain hazardous goods are not considered as “De Minimis Goods,” including:

- Absolutely prohibited goods for export/import which are in the list of prohibited and restricted goods in line with the existing law and regulations.
- Highly sensitive goods that may potentially affect public security and safety such as weapons, explosives, military equipment, drug, drug precursor and other hazardous substances.

#### **b. Required Documents**

- Invoice
- Packing list
- Transport documents
- Patent Tax certificate and Tax registration certificate (VAT)
- Other relevant documents.

## **2.3.4. Import-Export of Foreign Currency, Raw Precious Metals and Rough Precious Gemstones**

### **2.3.4.1. Import**

- Passengers importing foreign currency equivalent to or exceeding USD 10,000 (Ten thousand) shall complete the customs declaration according to the existing procedures and present it to customs officers for verification upon departure.
- Importation of raw gold, rough precious gemstones or other raw valuable metals with a value equal to or exceeding USD 10,000 (Ten thousand) shall be declared in advance at the National Bank of Cambodia (NBC's Import Permit) and submit the customs declaration at the entry customs and excise office along with the required documents . If customs declaration is under "Red Lane", customs and excise officials shall conduct physical inspection of the goods.

### **2.3.4.2. Export**

- Passengers exporting foreign currency equivalent to or exceeding USD 10,000 (Ten thousand) or more than the amount declared in the import declaration shall obtain Export Permit from the National Bank of Cambodia and relevant competent authorities. Failure to obtain this permit will result in penalties in accordance with the existing laws and regulations.
- Export of raw gold, rough precious gemstones or other raw valuable metals with a value equal to or exceeding USD 10,000 (Ten thousand) shall be declared in advance at the National Bank of Cambodia and submit export declaration at the exit customs and excise office along with the required documents.
- Customs and excise officials could conduct inspections and seal the goods on-site upon the request of the owner and with the GDCE's approval.

### **2.3.4.3. Required Documents for Importation and Exportation**

- Permit from the National Bank of Cambodia
- Patent Tax certificate and Tax registration certificate (VAT)
- Invoice and Packing List
- Authorization letter
- Transport documents or Identification of the means of transportation (when carried by passenger).

### **2.3.4.4. Penalties Related to Importation and Exportation**

When customs authorities find a violation related to the importation or exportation of foreign currency, raw gold, rough precious gemstones or other raw valuable metals and there is no any indication of criminal involvement, the passenger shall be subjected to a fine as follows:

- A fine equal to 10% of the amount in violation for the case of importation or exportation of foreign currency
- A fine equal to 20% of the amount in violation for the cases of the importation or exportation of raw gold, rough precious gemstones or other raw valuable metals.

However, in case where there are indications of criminal involvement, the passenger, along with the evidence, shall face temporary detention and arrest for further investigation in accordance with the existing legal procedures.

Note: Any violations committed by passengers importing or exporting foreign currency, regardless of the nature (e.g., failure to declare, incorrect declaration, not follow the legal route, or other types of violations) and detected by customs authorities, will result in the seizure and legal penalties according to the existing law and regulations.

### **2.3.5. Import-Export of Human Corpse or Ashes**

#### **2.3.5.1. Import**

Importation of human corpse or ashes shall be complied with customs clearance procedure at the entry point, using the summary declaration in the e-customs system and attaching necessary documents, including:

- Certificate of Death from the Embassy or Consulate of Cambodia in the country where the deceased passed away.
- Certificate of Death from the authorities or hospital in the country of export.
- Transport Documents

#### **2.3.5.2. Export**

**Exportation of human corpse or ashes shall adhere to the following procedure:**

- Request for a permission from the Ministry of Foreign Affairs and International Cooperation of Cambodia.
- Submit customs declaration at the exit customs office, using summary declaration in e-customs system and attaching necessary documents, including:
- Permit from the Ministry of Foreign Affairs and International Cooperation
- Certificate of Death from the relevant authorities or hospital
- Quarantine Permit for Exportation (for corpse only)
- Transport Documents
- Customs and excise officials could conduct inspections of the corpse or ashes directly at the storage location before placing them into a coffin or burn for exportation.

Note: Import-export of a coffin containing human remain is exempted from duties and taxes. However, empty coffins (without human remains) are considered as goods which are subjected to pay duties and taxes at the rates specified in the Cambodian customs tariff.

### **2.3.6. Import-Export of Pets**

Pets refer to dog, cat and other animals suitable to be raised inside the house, except animals that are listed in the annexes of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

Import-export of pets requires the completion of the summary customs declaration in the e-customs system and attachment of the following necessary documents:

- Health Certificate for the pet
- Pet Passport
- Vaccination Record
- Passport or Identification Card of the Owner
- Transport Documents

Note: Export-import of other animals, which are not mentioned-above, requires a prior permit from the Ministry of Agriculture, Forestry, and Fisheries and/or a CITES certificate.

### **2.3.7. Temporary Import and Export of Road Vehicle of Traveler**

#### **A. Temporary Import and Re-export of Road Vehicle**

- A road vehicle belonging to a traveler shall be granted a permission for temporary import into Cambodia for tourism purposes for up to 30 days, based on a tourist visa or immigration permission. The vehicle is not allowed to be used for commercial purposes.
- The vehicle owner shall complete the summary customs declaration in the e-Customs system at (<https://apps.customs.gov.kh>), then print, sign and submit it to the competent customs official at the entry checkpoint. This submission should include copies of the passport, pass-certificate or similar documents, identification card, vehicle license, ATA carnet or similar carnet (excluding bicycles), driver's license, insurance issued by Cambodian authorities and any relevant documents from the country of export.
- The head of the Customs and Excise Office at the entry checkpoint will grant the permission for the temporary import of traveler's road vehicle.
- In the case of changing the exit checkpoint or extending the duration of stay, the vehicle owner shall request for the permission from the Customs and Excise branch at the new entry checkpoint where the vehicle will be re-exported. The duration of stay could be extended by no more than 30 days at the checkpoint. For any further extensions, the vehicle owner shall request for the permission from the GDCE.

#### **B. Temporary Export and Re-import of Road Vehicle**

- A traveler's road vehicle (excluding bicycles) shall display a valid license plate from the Kingdom of Cambodia.
- The vehicle owner shall complete the summary customs declaration in the e-Customs system at (<https://apps.customs.gov.kh>), then print, sign and submit it to the competent customs official at the exit checkpoint. This submission shall include copies of the passport, pass-certificate or similar documents, identification card, vehicle license or similar carnet (excluding bicycles) and driver's license.
- The head of Customs and Excise Office at the exit checkpoint will grant the permission for temporary export of traveler's road vehicle.
- In the case of changing the entry checkpoint or extending the duration of stay, the vehicle owner shall request for the permission from the Customs and Excise branch at the new entry checkpoint where the vehicle will be re-imported. The duration of stay could be extended by

no more than 30 days at the gate. For any further extensions, the vehicle owner shall request for the permission from the GDCE.

## 2.3.8. Scanning Procedures

### A. Imported-Exported Goods under Customs Clearance

#### Imported-Exported Goods subject to Scanning Machine Inspection

- Goods which are lodged the customs declaration and classified within the red channel defined by ASYCUDA
  - Goods which are lodged the customs declaration and classified in other channels; however, they may be subject to re-route to red channel based on risk assessments conducted by competent customs and excise officials
  - Goods which have been requested for scanning machine inspection by the goods owner or representative
  - Other goods as specified by GDCE.
- Imported-Exported Goods not subject to Scanning Machine Inspection
- Exported goods are inspected by competent customs and excise officials before being loaded into containers and sealed
  - Imported-exported goods stored in containers without roofs or walls
  - Imported-exported goods which have completed customs clearance procedures at Customs and Excise office, which are not equipped with a scanning machine
  - Imported-exported goods belongs to Best Traders or Authorized Economic Operators (AEO), but may be subjected to scanning inspection in accordance with GDCE guidelines
  - Imported-exported goods by government institutions, diplomats, recognized international organizations, or NGOs which are officially authorized by the competent authorities
  - Imported-exported goods intended for humanitarian gifts or aid
  - Other goods as specified by GDCE.

### B. Goods Transported under National Transit Regime

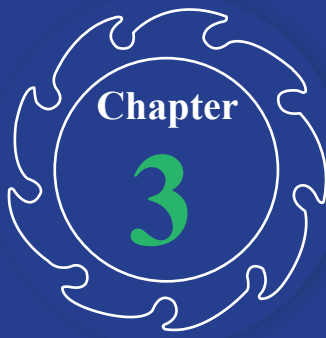
Goods designated for transportation under the national customs transit are exempt from scanning inspection at the entry checkpoint, which includes:

- Goods imported to the Special Economic Zone (SEZ) are exempt from scanning, except for selective screening determined by the GDCE
- Imported goods transit to complete customs clearance procedures at customs and excise offices which is equipped with scanning machines at any dry ports.

### C. Scanning Fees

Containers passing through the scanning machine control system shall pay the following fees:

- 64,000 Riels (Sixty four thousand) for containers 40 feet or more
- 40,000 Riels (Forty thousand) for containers less than 40 feet.



# Duties and Taxes

## 3.1. Classification of Goods

Cambodia has adopted the ASEAN Harmonized Tariff Nomenclature (AHTN) as its customs tariff. Aligned with Harmonized System (HS) of the World Customs Organization, the AHTN version was developed by ASEAN Technical Sub-Working Group on Classification and translated into Khmer by the customs tariff technical working group of the General Department of Customs and Excise of Cambodia for domestic use.

The Classification of Goods involves finding a commodity code (or HS code), based on the General Rules for the Interpretation of the Harmonized System, which serves crucial purposes such as compiling trade statistics, determining product origin, setting import/export measures and defining tax and duty rates.

In accordance with the existing laws and regulations, the goods owners or representatives shall understand the general rules for the Interpretation of the Harmonized System in order to accurately declare commodity codes (or HS Code) to the customs and excise officials.

### 3.1.1. General Rules for the Interpretation of the Harmonized System

The tariff classification of goods shall follow the General Rules for the interpretation of the Harmonized System, which consists of six rules applied in sequential order from rule 1 to rule 6.

#### 3.1.1.1. Rule 1

This is the primary rule used for classifying goods, based on the description and notes written in sections, chapters, headings and subheadings of the customs tariff.

#### 3.1.1.2. Rule 2

This rule is applied only when goods could not be classified under Rule 1 and for the classification of composite goods or mixture. It is divided into two parts:

- **Rule 2 (a):** Is applied to the classification of goods that are unfinished, incomplete, disassembled or unassembled. It states that these goods should be classified under the same heading as the completed goods, provided that they have the essential character of the complete goods upon arrival at the customs territory.

- **Rule 2 (b):** Is applied to the classification of goods that are mixtures or composite products. These goods are classified according to the substance or component that gives the product its essential character.

### 3.1.1.3. Rule 3

This rule is applied only when goods could not be classified under Rule 2 or when the goods could be classified in two or more headings. It is divided into three parts:

- **Rule 3(a):** Is applied to the goods that could be classified under two or more headings. The goods are classified under the heading that provides the most specific description rather than the general one.
- **Rule 3(b):** Is applied to mixture, composite goods or retail sets. The goods are classified according to the substance or component that imparts the essential character, based on quantity, weight, value or primary use.
- **Rule 3(c):** is applied to goods that could not be classified under Rule 3(a) or 3(b) and could be classified in two or more headings. They are classified under the heading with the last numerical order.

### 3.1.1.4. Rule 4

This rule is applied to goods that could not be classified under Rule 3 and they are newly created or newly discovered. They are classified according to the most similar goods by comparing essential features like description, characteristic and purpose.

### 3.1.1.5. Rule 5

This rule is applied to the classification of packaging materials and containers. It is divided into two parts:

- **Rule 5(a):** Is applied to a specially shaped or fitted containers which are intended for use over a long period and imported along with the goods designed to contain in them. They are classified with the goods.
- **Rule 5(b):** Non-durable packaging, imported along with the goods designed to contain in it, is classified with the goods designed to contain in it

### 3.1.1.6. Rule 6

This rule is applied to the classification of the goods in the subheading level based on the following conditions:

- Ensure that goods are classified according to specific descriptions and subheading notes
- Apply rule 1 to rule 5 to classify goods within the same subheading level
- Comparison can be made only between subheading level
- Section notes and chapter notes are also applied, unless otherwise instructed.

### 3.1.2. Minimum Information and Supporting Documents for Classification of Goods

According to the applicable regulations, goods owners or their representatives shall declare sufficient and appropriate information of goods to the customs officials. This information is crucial for ensuring that the goods are correctly classified.

In cases where customs officials have doubts about the declared HS code, they may request additional documents to support the classification. This is often done when the goods are considered high-risk or when there is a potential for misclassification.

Below are examples of supporting documents required for the classification of goods by key commodity categories:

Food preparations; Cosmetics; Medicaments and Supplements	Chemicals and mixture of chemicals	Textile products	Machineries; Equipment and vehicles
<input checked="" type="checkbox"/> 100% of Ingredients or compositions	<input checked="" type="checkbox"/> Chemical formula or chemical compositions	<input checked="" type="checkbox"/> Pictures of goods or Sample	<input checked="" type="checkbox"/> Pictures of goods or goods catalog
<input checked="" type="checkbox"/> Pictures of goods or Sample	<input checked="" type="checkbox"/> Picture of goods or of packaging	<input checked="" type="checkbox"/> Raw Materials (ex. Leather, synthetic leather, polyester or cotton...)	<input checked="" type="checkbox"/> Composite machineries (production line): detail of each part, its function and mechanism <input checked="" type="checkbox"/> Vehicles: Years model, brand, chassis and engine number, capacity, source of power (fuel, electric, ...)
<input checked="" type="checkbox"/> Others (as required)	<input checked="" type="checkbox"/> Others (as required)	<input checked="" type="checkbox"/> Others (as required)	<input checked="" type="checkbox"/> Others (as required)

### 3.1.3. Types of Duties and Taxes

#### 3.1.3.1. Types of Import Duties

Tariff bands	Commodities
0%	Purebred breeding livestock, plants for cultivation, raw materials for animal feed, fertilizers, medicines, medical products, agricultural equipment, diesel fuel, kerosene, coal, chemicals for the production line, stationaries, sport equipment, telecommunication equipment, special-equipped vehicles (ambulances, hearses, prison vans...)

<b>7%</b>	Foods for daily consumption (live animals, rice, vegetables, fruits, milk...), food supplements, articles of apparel and clothing accessories, some chemicals and packaging materials, constructional materials (wooden flooring tiles, clay, marble tiles, float glass...), machinery for SMEs, kitchenware and domestic appliances, medical devices and laboratories, firefighting equipment, railway, bicycles and office supplies...
<b>15%</b>	Processed foods (frozen meat products, smoked, spices and seasonings...), some beverages, cannabis plant used primarily in pharmacy, petroleum products, articles of plastic and rubber, plaits and wood materials, textile products (clothes, flooring carpets for vehicles...), Tire, electronic appliances, telecommunication devices, industrial machinery, vehicles for the transport of persons, goods and Special purpose motor vehicles, motorcycles and spare parts...
<b>35%</b>	Alcoholic beverages (wine, beer, ...), cigar, cosmetic products, furniture, game devices, motor cars...

### 3.1.3.2. Other Taxes Collected by GDCE

Types of Tax	Tax Rates
Special Tax	0%, 4%, 5%, 10%, 15%, 20%, 25%, 30%, 35%, 40%, 45%, 50%, 55%
Additional Tax	0.02\$/l on gasoline, 0.04\$/l on diesel fuel
Value-added Tax	10%
Export Tax	0%, 5%, 10%, 15%, 20%, 25%, 30%, 50%

Note: Certain goods are subjected to apply “specific unit tax rate”, calculated per unit as stipulated by separate regulations.

Example: Export tax of natural rubber is calculated per specific unit tax which is regulated by Sub-decree 340

## 3.2. The Calculation of Duties and Taxes

According to Customs Law 2007, tax is customs duty, additional tax, tax, fee or other charges imposed on goods in accordance with the provision of this law or other laws and regulations enforced and administered by customs. Duties and Taxes on imported goods shall be calculated based on the basis of specific tax or ad valorem duty.

- Specific Tax is customs duty which is based on the quantity of goods. E.g. Export tax on rubber is \$ 25 / ton (if the export value ranges from \$ 1,600 to less than \$ 2,000 per ton); additional tax on petroleum products (gasoline 0.02 \$ / liter, diesel 0.04 \$ / liter).
- Ad valorem duty is duty calculated based on the value of goods, in which tax base is multiplied by the tax rate.

### 3.2.1. The tax calculation base on the value of imported goods under the MFN principle

Duties and taxes on imported goods can be calculated using the following two methods:

**Method 1: Duty and taxes to be payable = customs duty + special tax + value added tax**

#### A. Import duty = Customs value x MFN tariff rate

- The customs duty base is the customs value, which the price actually paid or payable for the goods is sold for export to Cambodia. The customs value is determined according to the rules stated in the provisions of Customs law and existing Prakas No. 387 MEF.CED dated 22 May 2008.
- MFN customs duty rate is the tariff rate based on the tariff classification as specified in Cambodia Customs Tariff.

#### B. Special Tax = (Customs Value + Customs Duty) x Special Tax Rate

- The special tax base is the sum of the customs value and customs duty (referring to Letter No. 11825 MEF dated 18 December 2017 on the amendment of the procedure for determining the special tax base and value added tax base for all kind of imported goods). The customs duty is calculated as mentioned in point “A” above.
- The special tax rate is the tax rate based on the tariff classification as specified in the existing Customs Tariff of Cambodia.

#### C. Value Added Tax (VAT) = (Customs Value + Customs Duty + Special Tax) x VAT Rate

- The value added tax base is the sum of the customs value, customs duty and special tax as calculated in point “B” above (referring to Letter No. 11825 MEF dated 18 December 2017 on the Amendment of the procedure for determining the special tax base and value added tax base for all kind of imported goods).
- The value added tax rate which is determined by existing Law on Taxation is 10%.

Therefore, the duties and taxes to be payable are the sum of the customs duty, special taxes and value added taxes as calculated in point “A”, “B” and “C” above.

Example: Company A imported 100 cartons of goods with a total value of 4,000,000 Riels. According to the Customs tariff of Cambodia, these goods are subject to a customs duty rate of 35%, a special tax of 10% and value added tax of 10%. Duties and Taxes are calculated in the following method:

- Customs Value = 4,000,000 Riel
  - Customs Duty = 4,000,000 x 35% = 1,400,000 Riels
  - Special Tax = (4,000,000 + 1,400,000) x 10% = 540,000 Riel
  - Value Added Tax = (4,000,000 + 1,400,000 + 540,000) x 10% = 594,000 Riels
- Therefore, the total tax to be payable = 1,400,000 + 540,000 + 594,000 = 2,534,000 Riels

#### Method 2: Duties and taxes to be payable = Customs Value x Compound Rate

- Compound rate is the total rate of customs duty rate, special tax rate and value added tax rate based on the accumulation of the tax base.

- Calculation of **Compound Rate**:

$$[(1 + \text{Customs Duty Rate}) \times (1 + \text{Special Tax Rate}) \times (1 + \text{Value Added Tax Rate}) - 1]$$

In the example above, the compound rate is calculated as follows:

$$\begin{aligned} \text{Compound Rate} &= [(1 + 35\%) \times (1 + 10\%) \times (1 + 10\%) - 1] \\ &= [(1.35 \times 1.10 \times 1.10) - 1] \\ &= 0.6335 \text{ or } 63.35\% \end{aligned}$$

Therefore, the total duties and taxes to be payable = 4,000,000 x 63.35% = 2,534,000 Riels

### 3.2.2. The calculation of tax base on the value of imported goods under Free Trade Agreement (FTAs) Framework

Goods imported under FTAs are subject to the duties and taxes at rate similar to those applied to imported goods under the MFN procedure, except that the customs duty is reduced with Tariff Lines Schedule under the FTAs, but the amount of special tax and value added tax remains the same as MFN tariff rate. Duties and taxes to be payable for imported goods under the FTAs can be calculated in the following two methods:

**Method 1: Duties and Taxes to be Payable = Customs Duty + Special Tax + Value Added Tax**

**A. Customs Duty = Customs Value x Preferential Tariff Rate (FTA)**

- The preferential tariff rate under FTA is the rate based on tariff classification as set out in the Tariff Lines Schedule under the Free Trade Agreements.

**B. Special tax = (Customs Value + MFN Customs Duty) x Special Tax Rate**

- The special tax base is the sum of the customs value and MFN customs duty (not the FTAs customs duty rate above).
- Special tax rate is the rate based on the tariff classification as specified in the Cambodia Customs Tariff.

**C. Value Added Tax = (Customs Value + MFN Customs Duty + Special Tax) x Value Added Tax Rate**

- The value added tax base is the sum of the customs value, MFN customs duty and special tax as calculated in point “B” above.
- The value added tax rate is determined by the Law on Taxation is 10%.

Therefore, the duty and taxes to be payable are the sum of the customs duty, special tax and value added tax as calculated in “A”, “B” and “C” above.

**Example:** Company A imported 100 cartons of goods with a total value of 4,000,000 Riels. According to the Customs Tariff of Cambodia, these goods are subject to an MFN tariff rate of 35%, special tax of 10% and value added tax of 10%. The owner declares the payment of this goods under the framework of the ASEAN-China Free Trade Agreement (ACFTA) with a preferential tariff rate of 0%.

**Duty and taxes are calculated in the following method:**

- Customs Value = 4,000,000 Riels
  - FTA Customs Duty = 4,000,000 x 0% = 0 Riels
  - MFN Customs Duty = 4,000,000 x 35% = 1,400,000 Riels
  - Special Tax = (4,000,000 + 1,400,000) x 10% = 540,000 Riel
  - Value Added Tax = (4,000,000 + 1,400,000 + 540,000) x 10% = 594,000 Riels
- Therefore, the total tax to be payable = 0 + 540,000 + 594,000 = 1,134,000 Riels

**Method 2: Duties and taxes to be payable = Customs value x Compound rate (FTAs)**

FTAs Compound rate is the total rate of FTAs tariff rate, special tax rate and value added tax rate based on the accumulation of the tax base. For imports under the framework of the Free Trade Agreements, the Compound rate is calculated as follows:

$$[(1+ \text{Tariff Rate}) \times (1+ \text{Special Tax Rate}) \times (1+ \text{VAT Rate}) - 1] - [\text{Tariff Rate} - \text{Preferential Tariff Rate}]$$

In the example above, the compound rate is calculated as follows:

$$\begin{aligned} \text{Compound rate} &= [(1 + 35\%) \times (1 + 10\%) \times (1 + 10\%) - 1] - [35\% - 0\%] \\ &= [(1.35 \times 1.10 \times 1.10) - 1] - [0.35 - 0] \\ &= 0.2835 \text{ or } 28.35\% \end{aligned}$$

Therefore, the total tax to be payable = 4,000,000 x 28.35% = 1,134,000 Riels

### 3.2.3. The Calculation of duties and taxes under Domestic Vehicle Assembly Investment Project Framework

For imported goods receiving incentives under the Framework of Domestic Vehicle Assembly Investment Project, the customs duty shall be calculated in the same method as above, then reduced by the preferential percentage approved by the Royal Government.

**Example:** A vehicle assembly investment company imported car assembly with a total value of 117,160,000 Riels under the MFN regime. The company has received a 50% tariff incentive from the Royal Government for its vehicle's assembly investment projects. According to the Customs tariff of Cambodia, these vehicles are subject to a tariff rate of 35%, a special tax of 55% and value added tax of 10%.

Duties and taxes to be payable are calculated in the following method:

- Customs Value = 117,160,000 Riels
- MFN Customs Duty = 117,160,000 x 35% = 41,006,000 Riels
- Special Tax = (117,160,000 + 41,006,000) x 55% = 86,991,300 Riels

- Value Added Tax =  $(117,160,000 + 41,006,000 + 86,991,300) \times 10\% = 24,515,730$  Riels
- Total Tax Amount =  $41,006,000 + 86,991,300 + 24,515,730 = 152,513,030$  Riels

The company receives an incentive rate of 50% as follows:

Duties and taxes to be payable =  $152,513,030 \times 50\% = 76,256,515$  Riels

### 3.3. Fully and Partially Duty and Tax Exemption

#### 3.3.1 Goods Eligible for Full or Partial Duty and Tax Exemption

##### a. Full Duty and Tax Exemption

**Full duty and tax exemptions are granted to goods and importers who meet the following criteria:**

- Goods imported for transit or transshipment
- Goods imported by foreign diplomatic or consular missions, international organizations and agencies of technical cooperation of other governments to use in the exercise of their official functions with the attachment of the certification from the Head of Mission, and the Ministry of Foreign Affairs and International Cooperation;
- Goods imported for the personal use of the official personnel of missions and organizations as mentioned above and shall be based on existing international law and the principle of reciprocity between governments concerned;
- Goods originating in Cambodia or goods that have previously been taxed which are outside the customs territory and re-import with no value added;
- Goods exempted from customs import duties and taxes under the provisions of other laws and regulations of the Kingdom of Cambodia;
- Goods donated for charity, goods for research and scientific purposes, samples and goods for exhibition with no commercial value, coffins containing human remains;
- Goods up to a certain value or quantity imported by passengers, crews of conveyances and border crossers as determined by the Director of Customs;
- Household goods, personal effects and belongings excluding motorized vehicles, imported by persons changing residence to Cambodia in quantities determined by the Director of Customs;
- Industrial equipment and products needed for the operation and maintenance of such equipment, that are used on the continental shelf for the exploration and extraction of hydrocarbons and other mineral and organic substances as approved by the Minister of Economy and Finance;
- Other goods approved by the Minister of Economy and Finance.

## b. Partially Duty and Tax Exemption

**Partial duty and tax exemptions are granted to goods and importers who meet the following criteria:**

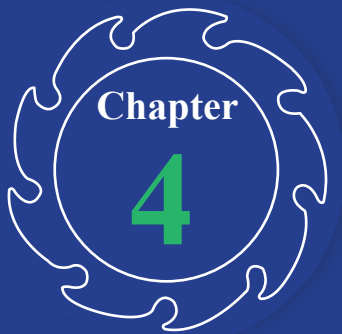
- Goods partially exempted from customs import duties and taxes under the provisions of existing law;
- Seeds and breeding animals for agriculture;
- Goods expected to undergo repair, processing or testing;
- Goods re-imported in the same state;
- Goods imported by the government for public purposes and goods imported in the form of temporary admission;
- Other goods determined by the Minister of Economy and Finance.

### 3.3.2. The Management of Goods Exempted from Duties and Taxes

Goods imported with exemption of import duties and taxes by foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments for using in the exercise of their official functions and their personnel uses shall be exported after the completion of their missions.

Organizations or persons who wish to sell, transfer, divert to other non-authorized uses or dispose goods imported with fully or partially exemption of import duties and taxes shall request for the prior permission from Customs Administration by complying with the following procedures:

- Shall apply for the customs permit to customs administration by clearly indicating how destinations or ownership of goods have been changed. A copy of this request shall be sent to the Ministry of Foreign Affairs and International Cooperation.
- This application shall be attached with items list and import documents, approval of CDC or provincial or municipal investment board for goods imported under QIP, as well as other relevant documents.
- Goods imported with fully or partial exemption of import duties and taxes are not allowed to be sold, transferred, diverted to other non-authorized uses from the approved destination or disposed without the prior authorization from the Customs authorities. The GDCE may oversee the disposal or destruction of these goods.
- The new owner is obliged to pay the duty and tax to the customs administration by following the existing customs procedures. Goods may not be released to the new owners without having fulfilled the necessary duty and tax obligations or obtaining a new exemption from the competent authorities. The GDCE shall consider the specific conditions and status of the goods and may adjust the customs valuation based on the actual condition of the goods.



# Compliance and Law Enforcement

Compliance is the fundamental basis to build a good business environment with equity and positive impacts on national economy. However, compliance can be effective only in an environment where relevant laws and regulations are widely understood and implemented among stakeholders.

To enhance voluntary compliance, promote law enforcement, and further strengthen the fight against transnational crime, GDCE has put in place a number of measures as follows:

## 4.1. Post Clearance Audit (PCA)

PCA is a systematic audit, investigation, inspection, or review by the competent customs and excise officials to verify the accuracy and legitimacy of the customs declarations through the inspection of documents, accounting books, records, and other information that are retained by auditees (such as exporters, importers, brokers, customs temporary storage operators, customs bounded warehouse operators, or transport company, or other persons directly or indirectly involved in the importation or exportation). For detailed procedures and related regulations, see the Post Clearance Audit Guide at the Customs website [www.customs.gov.kh](http://www.customs.gov.kh)

- Obligations of Auditees
  - Prepare accounting books, records, and other information, including electronic information
  - Keep the above relevant documents for 10 years
  - Provide and present the above documents for the competent officials to check
  - Enable all devices to provide the necessary information to the customs officials upon request if the above documents are stored electronically or by other means.
  - Answer all questions asked by relevant customs officials
  - Assign competent persons to cooperate with audit officials
  - Create a good environment for the audit officials to perform their duties.
  - Do not obstruct or impede the implementation of customs audit procedures
  - To receive a notice on the conclusion of the auditing.
- Importers or their agents can make a voluntary declaration to customs of additional duties, taxes, and fees owing in respect of import goods without penalties or fines if such a declaration is made to customs within one year of the date of registration of the customs declaration.

- The auditee has the right to object to the issuance of the audit conclusion in writing to the General Department of Customs and Excise of Cambodia within 30 days from the date of Notification issuance. (details as stated in Article 24 of the Customs Law).

## 4.2. Strengthening Risk Management Mechanism

In response to the steady increase in trade volume in Cambodia, the Royal has introduced a trade facilitation policy through risk management to improve customs clearance procedures at border checkpoints for import/export traders, making the process faster and more efficient. Therefore, for improvement of compliance and law enforcement, high-risk assessments are designated as red or yellow channels through SAD registration for physical and/or document inspections. Low-risk targets are assigned to blue and green channels which are the subjects to PCA.

## 4.3. Management of Duty and Tax Incentive

To administer tax incentive schemes granted to Qualified Investment Projects (QIPs), the GDCE will continue to reinforce these incentives, ensuring they comply with the Law on Customs, the Law on Investment, and relevant regulations. This will involve reviewing QIP application forms, evaluating duty and tax relief requests, examining the Master List from the CDC, Provincial Investment Sub-Committee, and/or MEF, rationalizing items that may not be suitable for incentives, and conducting on-site compliance inspections.

## 4.4. Management of Customs Brokers and Declarants

A customs broker is an individual authorized to conduct customs clearance services and to communicate directly with customs authorities on behalf of the owner, importer, exporter, or other parties.

A declarant is an individual who makes customs declarations on their own behalf or for others.

To strengthen the professional compliance, discipline, ethics, order, and responsibility of customs brokers and declarants, the GDCE has established regulations to ensure their conduct aligns with existing laws and regulations.

## 4.5. Improvement of Customs Offences Investigation

The investigation of customs offenses is fundamental to law enforcement. Proactive investigations serve to suppress and prevent customs violations, while retroactive investigations provide a foundation for resolving offenses, determining further investigative measures, and, if necessary, pursuing legal action.

## 4.6. Suppression of Customs Offences

The suppression of customs offences is necessary to combat against customs offences. The suppression of customs offences focuses on three main points: (1) Combating smuggling, (2) Preventing tax evasion through multi-stage enforcement é starting with investigative and suppressive actions through documentary reviews and physical inspections (at the beginning), followed by random checks on means of transportation (the middle), and concluding with compliance checks at warehouses and business premises (the end), and (3) combat against transnational crimes (illegal drug, plant, wild life, and prohibited waste and scrap, etc).

## 4.7. Anti-Money Laundering, Counter-Terrorism Financing, and Prevention of Weapons of Mass Destruction Proliferation Financing

To continue protecting the Cambodian financial system, which is the backbone of the economy, as well as to enhance Cambodia’s regional and international reputation, the Royal Government remains committed to strengthening money-laundering efforts, sustaining the combat against the financing of terrorism, and the financing of proliferation of Weapons of Mass Destruction (WMD). In this regard, the GDCE, as a law enforcement agency overseeing commodity import and export as well as cross-border currency flows, has set out a number of measures in line with the commitment. These includes contributing to the risk assessment on money-laundering linked to cash smuggling or goods smuggling. The GDCE also collaborates with other institutions in drafting national risk assessment report which is prepared by the Cambodian Financial Intelligence Unit.

## 4.8. Penalties and Fines Imposed for Customs Offences

Customs offence refers to any illegal act of exporting or importing of goods, or an attempt to export or import of goods in violating to the law or regulations concerning to export or import.

Once the customs offence is found, any person subjected to customs offence may be punished with administrative penalties or administrative sanction imposed by Customs Administration, and with criminal penalties or criminal sanction imposed by Customs Administration, and/or by the competent court.

Administrative penalties include written warning, suspension, withdrawal or removal of licenses or permits issued by the Customs Administration. On the other hand, criminal penalties shall include transitional fines, monetary fines, and imprisonment. The issuing of transitional fines shall be within the authority of the customs officers qualified as judicial police officers.

In accordance with the Article 74 of the Law on Customs, customs offences can be considered as follow:

- Failure to report goods to Customs Administration;
- Unloading of goods from a conveyance before reporting to Customs Administration;

- Opening, unpacking, causing to be opened or unpacked, any package of imported goods that has not been released by Customs Administration, breaking or tampering with any seals that have been placed on goods, conveyances, customs temporary storage facilities, customs bonded warehouses, or other places required;
- Taking out of goods from a customs clearance area, a Customs Temporary Storage, or Customs Bonded Warehouse without the consent of Customs Administration;
- Failure to fill out and submit a customs declaration;
- The sales, transferring, diversion or disposal of goods imported exempt from duties and taxes without the authorization of the Customs Administration;
- Failure to comply with the conditions determined by the Customs Administration regarding goods entered under the duty or tax suspensive regime;
- Making, assenting to, or participating in a verbal declaration or written statement which leads to inaccurate, false, or deceptive violating to law and regulations in force;
- Smuggling of goods, or attempting to smuggle goods;
- Possession, sales, purchase, transfer or otherwise acquiring of any goods that were imported in violation of the Law on Customs.

### 4.8.1 Transitional Fines

To determine the transitional fines related to customs offenses, the General Department of Customs and Excise of Cambodia has set the following criteria:

- All kind of goods subjected to customs offences, which are not sensitive goods, shall be fined by adding from 30% to 50% of the customs value, and shall be subjected to administrative fines from 50% to 150% of the evaded taxes and duties.
- Sensitive goods subjected to customs offence shall be fined by adding from 30% to 50% of the customs value, and shall be subjected to transitional fines from 70% to 150% of the evaded taxes and duties.
- Goods that infringe on intellectual property rights and goods that infringe on the exclusive right of importation shall be fined by adding from 30% to 80% of the customs value and shall be subjected to transitional fines from 70% to 150% of the evaded taxes and duties.
- Failure to comply with the conditions of the restricted goods shall be subjected to in transitional fines from 20% to 50% of the evaded taxes and duties.
- All types of motorcycles that are not eligible for exclusive importation and distribution rights shall be fined by adding 20% on the customs value, and shall be subjected to transitional fines from 50% to 100% of the evaded taxes and duties. It shall be applicable the same way that all types of motorized tricycles that are not exclusive importation and distribution rights are subjected to be fined by adding 25% of the customs value, and shall be imposed with transitional fine from 50% to 100% of the evaded taxes and duties. Similarly, the adding fine of 30 % on custom value and transitional fine from 50% to 100% of the evaded taxes and duties shall be imposed for vehicles and machinery of all kinds that are not eligible for exclusive importation and distribution rights.
- For conveyance used for the transportation of goods, the warehouses, or other business-

related places used for storing goods subjected to customs offence shall be imposed with transitional fines from 1 (one) million to 20 (twenty) million riels. These fines vary depending on the type and size of vehicle used and business places storing for goods subjected to customs offences.

- In addition to the above transitional fines, the goods owner subjected to the customs offence may also be punished with the criminal penalties imposed by a competent court.

## **4.8.2. Appeals**

Appeals are divided into two parts, such as appeal against the re-determination of the tariff classification, origin or the customs value, and appeal against the detention/seizure of goods, conveyance, or other things.

### **4.8.2.1. Appeal against the Re-determination of the Tariff Classification, Origin or the Customs Value**

Any person, importer or his agent, who is dissatisfied with the reasons for or the correctness of the re-determination of the tariff classification, origin or customs decided by Customs Administration may object to the decision by writing to the Director General of GDCE within 30 days of the date the importer or his agent receives the Notices of the re-determination of the tariff classification, origin or the customs value.

In any circumstance where the customs value is subject to appeal, the goods shall be released without the payment of duties and taxes when the importer provides sufficient security to cover the duties and taxes.

The Director General of General Department of Customs and Excise of Cambodia (GDCE) shall make the decision on the objection within sixty (60) days after the objection is received; otherwise, the objection shall be deemed as accepted.

Any person who objects to any decision made by the Director General of GDCE may file a written appeal to the Customs Tariff Committee.

### **4.8.2.2. Appeal Against the Detention/Seizure of Goods, Conveyance, or Other Things**

A person subject to a penalty or detention/seizure of goods, conveyance, or other things may appeal in writing to the Director General of GDCE within thirty (30) days after receiving the notification of the penalty or seizure by stating the reasons for the appeal, and depositing security in accordance with the law and regulations in force.

The Director General of GDCE shall make the decision on the objection within sixty (60) days after the objection is received; otherwise, the objection shall be deemed as accepted.

Any person who objects to any decisions made by the Director General of GDCE may file a written appeal to the Customs Tariff Committee.

### 4.8.2.3. Appeal Procedures

Within 30 days after receiving the notification of notification of the penalty or seizure, the concerned person/the person subjected to customs offence may appeal in writing to the General Department of Customs and excise of Cambodia (GDCE), or any customs units as follow:

- Customs and Excise Office issuing the offense record defining the penalty Relevant Customs and Excise Branches
- The Department of Legal Affairs and Public Relations of GDCE; or
- Secretariat of the GDCE.

After receiving the appeals made by the concerned person, the relevant Customs units mentioned above shall without delay send the appeal letters to General Department of Customs and Excise of Cambodia (GDCE).

The reasons and information of the appeal letter shall be clearly stated, and other key information shall be included as follows:

- Name, address and signature of the person who files the appeal
- Detail of Customs offense record or record of the temporary detention including a copy of that record
- Reason of the appeal.

## 4.9. Settlement of Customs Offences

Any person who is dissatisfied with the re-determination of the tariff classification, origin or the customs value, or any other decision decided by Customs Administration, and he/she wishes to deal the case with GDCE may appeal to the General Director of the GDCE. This appeal shall be made in writing, and it shall be indicated clearly with the identification of the appellant, reasons for the appeal, and other required key information necessary for the appeal. He/she may request to the Customs Administration for the settlement of Customs Offences without bringing the case to the competent court. The settlement of customs offences shall be settled only before any decision of the competent court has been made.

### 4.9.1. Rights of Customs Administration in settling of Customs Offences

In accordance with Article 77 of the Law on Customs, the Customs Administration has the rights to settle the customs offences. This right of settlement is applied only for transitional fines, and it shall be occurred only before any decision of the competent court has been made.

If within 90 days the decision on the settlement of Customs offence has not been made, the case shall be filed to the competent court, and the concerned customs unit shall follow up that case to ensure its proceeding in due course.

The level of Customs rights in settling the customs offences is set forth as follows:

- The chiefs of Customs Office have the right to settle all types of customs offences in relation to goods valued not more than one million five hundred thousand (1,500,000) KHR

- The directors of the Departments or Customs Branches have the right to settle all types of customs offences in relation to goods valued not more than three thousand (\$ 3,000) US dollar

The Director General of The General Department of Customs and Excise of Cambodia (GDCE) has the right to settle all types of customs offences.

#### **4.9.2. Customs Offences Settlement Procedures**

The concerned person may appeal to the Director General of the General Department of Customs and Excise of Cambodia within thirty (30) days from the date of receiving the customs offence report/note or other customs report/note of seizure of goods or any decision made by the Customs Administration.

At the same time, if the person involved in case wishes to deal the case with Customs Administration without bringing the case to the court, he/she is required to come to the GDCE to request the settlement of the case within thirty (30) days starting from the date of receiving the customs offence record, or other customs report/note of seizure of goods, or any decision made by the Customs Administration.

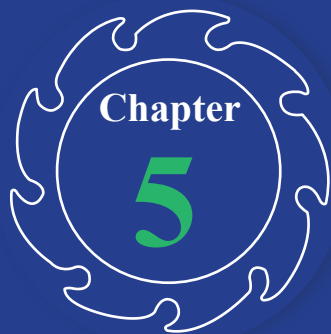
Within 90 days from the issuing date of the customs offence report/note and no official decision has been made, the case shall be referred to competent court.

The Form of the official Decision on the Settlement of Customs Offence shall contain the following key information:

- Reference to Customs Offence note or Customs report of Seizure which is the subject of settlement;
- Date, signature, name, position and address of the competent customs officer responsible for the settlement of the customs offence;
- Date, signature, name, position and address of the person involved in the customs offence;
- Securities deposited by the concerned person if any;
- Detailed of agreed settlement and terms and conditions for the implementation of the official Decision;
- This official Decision on Settlement of Customs Offence shall be made in three (03) copies. Two (02) copies shall be kept by Customs Administration, and the one (01) remaining shall be given to concerned person.

#### **4.9.3. The Implementation of The Official Decision on Settlement of Customs Offence**

The concerned person shall comply with the term and provision set out in the official decision on the settlement of customs offence including the penalties, fine, tax, duties, and other obligation within ninety (90) days from the issuance date of the decision. If he/she fails to comply with the decision within the timeframe set out, the goods subject to the decision will be considered as unclaimed goods in accordance with the existing law and regulations.



# Resources/Additional Information

## 5.1. Public Relations

Please kindly scan the below QR Code in order to communicate with customs and excise officials in charge of providing information relating to customs service at customs and excise units nationwide.



## 5.2. Laws and Regulations relating to Customs Procedure

Please kindly scan the below QR Code in order to receive more information about law and regulations relating to customs procedure.



## 5.3. List of Public Service Fees

Please kindly scan the below QR Code in order to receive more information about public service fee provided by GDCE in line with provision of Prakas on Providing Public Service of General Department of Customs and Excise of Cambodia.



## 5.4. Glossary

The key terminologies given below are quoted with reference to relevant law and legal frameworks and its procedures. Each terminology is only defined for the customs and excise framework and can solely be used within the framework of a specific customs procedure. They are as follows:

1. **Customs Clearance Area** is an area fully supervised by the General Department of Customs and Excise of Cambodia (GDCE).
2. **Authorized Economic Operator Program** refers to a trader incentive program through provision of additional trade facilitation to applicants or an economic operator who has met the criteria as stated in Prakas No. 209 MEF/BK/GDCE dated 19 April 2023; and with the recognition from the General Department of Customs and Excise of Cambodia (GDCE).
3. **Self-Assessment Questionnaires** refer to a file and questionnaire to be completed in by the applicant as a basis for the verification by the General Department of Customs and Excise of Cambodia (GDCE) in order to be recognized as an Authorized Economic Operator.
4. **Transit** is the customs procedure under which goods are transported under customs control from one customs office to another.
5. **Direct Transport** is the international transport of goods from the country of origin to the country of destination without passing through another country, unless this transit is necessitated by geographic or logistical reasons, and provided that the goods are not subjected to trade or use and operations except loading, unloading or operations necessary to keep the goods in good condition while in the transit country.
6. **Home Use** is the free circulation of imported goods within the Customs Territory after release by Customs.
7. **Customs Control** is the procedures imposed by customs administrative on the transport, movement and storage of imported and exported goods.
8. **Importation in relation to Goods** means the arrival of goods in the Customs Territory in any manner whatever, whether lawfully or unlawfully, from a point or place outside the Customs Territory.
9. **Customs Clearance** is the accomplishment of the customs formalities necessary to allow goods to enter into home use, to be exported or placed under another customs procedure.
10. **Validation** refers to an implementation of a customs process to the requested person for the criterion verification to be recognized as the Authorized Economic Operator. It includes an application form check, a risk management analysis, a documentation overview, an evaluation of the requested person premise and the result of the findings.
11. **Transshipment** is the customs procedure under which goods are transferred under customs control from the importing means of transportation to the exporting means of transportation within the area of one customs office that is the office of both importation and exportation.
12. **Customs Examination** is the physical inspection of goods or documents by customs officials to verify that the nature, origin, condition, quantity and value of the goods are in accordance with the customs declaration.

13. **Smuggling** is the import or export of goods outside customs houses, as well as all violations of provisions of law or regulations relating to the import or export, holding and transport of goods within the Customs Territory.
14. **Customs Office** is the customs administrative unit competent for the administration of customs formalities, and the buildings or other areas approved for that purpose under the provisions of the Law on Customs.
15. **Authorization** refers to the recognition of the Authorized Economic Operator by the General Department of Customs and Excise of Cambodia (GDCE) to a requested person who has complied with the criterion and is provided the validation as stated in Prakas No. 209 MEF/BRK/GDCE dated 19 April 2023.
16. **Release** is the authorization by customs officials to the concerned person to remove goods from customs control after the completion of customs formalities.
17. **Actual Date of Arrival of Goods** refers to the date as stated in the provisions of Prakas No. 788 MEF/BRK/GDCE dated 27 October 2023 of the Ministry of Economy and Finance on Pre-arrival Customs Formality Processing.
18. **Qualified Investment Project (QIP)** refers to an investment project that has been received a registration certificate from the Council for the Development of Cambodia (CDC) or the Provincial-Municipal Investment Sub-committees.
19. **Export-Oriented Qualified Investment Project** refers to the QIP that has sold or transferred a portion of its products to a buyer or a transferee outside the Kingdom of Cambodia.
20. **Supporting Industry Qualified Investment Project** refers to the QIP that any portion of its products has been supplied to export industry.
21. **Domestic Oriented Qualified Investment Project** refers to the QIP that has not supplied to export industry.
22. **Customs or Customs Administration** is the General Department of Customs and Excise of Cambodia (GDCE) of the Ministry of Economy and Finance, including customs officers, which are responsible for the administration and enforcement of the customs law, the collection of duties and taxes and fees, and also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement and storage of goods.
23. **Customs Broker** is a person authorized to carry on the business of arranging the customs clearance of goods directly with Customs on behalf of another person.
24. **Trading Partner** refers to an individual or a legal entity rendered his/her services for the benefit of a company or an enterprise in international trade, including all parties who are directly or indirectly involved in the purchasing of goods, preparing documents, providing facilitation, loading, uploading, storing and transporting those goods on behalf of an Authorized Economic Operator.
25. **Legal Route** is any road, railway, waterway and any other routes that Customs directs to be used for the transportation of imported or exported goods under customs control.
26. **Customs Value or Value in relation to Imported Goods** means the Customs value of those goods determined in accordance with Article 21 of the Law on Customs.

27. **Free Zones** are areas established by the Royal Government of Cambodia where imported goods are not subjected to duties and taxes under certain conditions.
28. **Customs Formalities** is all the operations that shall be carried out by the concerned persons and by Customs in order to comply with this Law or other laws enforced or administered by Customs.
29. **Form CN22/CN23** refers to the electronic information provided by the Cambodia Post before the arrival of goods, and it is deemed as a Customs declaration for a postal consignment, to be used for the customs clearance.
30. **Goods** are all kinds of movable property.
31. **Special Designed Goods** are goods so designated by Prakas of the Minister of Economy and Finance under the provisions of the second paragraph of Article 8 of the Law on Customs.
32. **Cross Border E-Commercial Goods** refers to goods that have been ordered via electronic system and transport to the user or buyer by a cross border transportation (whether commercial or non-commercial).
33. **Production Inputs** refer to raw materials, unfinished products, and accessories including those used in a production process; excluding petroleum products and vehicle spare parts.
34. **Production Outputs** refer to goods that have been produced from the production inputs and have been transformed.
35. **Security** is any financial guarantee, or other financial instrument used to secure the eventual payment of duties, taxes, and other fees under the provisions of the Law on Customs.
36. **Cargo Manifest** refers to a list of transported goods via maritime vessels, airplanes or rail of each specific journey and means of transportation.
37. **Person** is a natural or legal person.
38. **Applicant** refers to an economic operator who has been legally acknowledged by the General Department of Customs and Excise of Cambodia (GDCE) including exporter, importer, customs broker, production enterprise, logistics operator, forwarder, transport operator, small and medium enterprises, and other legal related persons.
39. **Express Consignments** refer to parcels which have been transported cross border by an express operator.
40. **Miss-destination Import Package** refers to imported postal package or an express consignment or cross-border e-commercial goods with the consignee address outside Cambodia or does not have any other indicative information on the package or related documents shown that the consignment was destined to Cambodia.
41. **Postal Consignment** refer a cross border parcel transported by the national postal operator (The Cambodia Post).
42. **Country of Origin** is a country whereby goods are produced or transformed according to the prescribed criteria for the purpose of application of the Customs tariffs purposes, and comply with quantitative restrictions or with other matters relating to trade.
43. **Force Majeure** is a cause or a situation where by it happened unforeseeable, unpredictable, or uncontrollable, such as national disaster, war, and fire catastrophes.

44. **Customs Declaration** is a statement made for the purpose of importation or exportation in the form and manner as prescribed under the provisions of this Law.
45. **Customs Summary Declaration** refers to a Customs declaration form used to declare low-value goods in the forms of postal package, express consignment, cross-border commercial goods via electronic system with an equivalent FOB value not exceeding 50 USD.
46. **Pre-Arrival SAD** refers to a Customs declaration form used to declare goods before its arrival in a customs territory and within Customs controlled procedure.
47. **Declarant** is a person who makes a customs declaration on behalf of either themselves or another person.
48. **Carrier** refers to a person/company who operates, with a right of ownership to the means of transportation, including those who have received the managerial and operational control of the means of the transport via a contract, and an express operator.
49. **Non-Vessel-Operating Common Carrier (NVOCC)** refers to a person/company who has been given the rights to manage and operate the vessel through a rent contract.
50. **Express Courier** refers to a person/company who provides delivery or express consignment service.
51. **Freight Forwarder** refers to a person/company who provides logistics service to its customer including the collection of goods, keep, storage, packaging, and makes arrangement for those goods to be shipped/transported to a mean of transport and/or processes the export or import documentations.
52. **Authorized Economic Operator** refers to a legal entity that has complied with the criteria as stated in Prakas 209 MEF/BRK/GDCE dated 19 April 2023, and with the recognition from the General Department of Customs and Excise of Cambodia (GDCE).
53. **Temporary Admission** is the customs procedures under which certain goods can be brought into the customs territory conditionally relieved totally or partially from payment of import duties and taxes. Such goods are imported for a specific purpose and are to be re-exported within a specified period and without having undergone any change except normal depreciation due to the use made of them.
54. **Construction Material** refers to any assemble, created, or produced equipment to be used or attached to in a construction in order to provide a conformability and a convenience usage of the construction. It includes lighting lamp, electric cable, optical cable, wash basin, bath basin, wash tap, elevator, and tube; except air-conditioner. An import of air-conditioner for a specific project or investment project can be received different incentives through the Budget Law or any Sub-degree concerned, as stated.
55. **Duty** is a duty, additional duty, tax, fee, or other charges imposed on goods in accordance with the provisions of this Law or other Laws and regulations enforced and administered by Customs.
56. **Ad Valorem Duty** is a duty calculated on the basis of the customs value.
57. **Specific Tax** is a tax based on the unit of weight, volume, or quantity of goods.
58. **Container Status Message (CSM)** refers to the movement of a container whether it is loaded with goods or empty.

59. **Customs Bonded Warehouse** is a building, a place, or a premise that meet the certain requirement set out by the customs administration (GDCE) for the purposes of storage, processing, display for sale, or other related purposes whereby the goods have been temporarily deferred duty and taxes.
60. **Public Bonded Warehouses** are customs bonded warehouses that are licensed by the Ministry of Economy and Finance and may be operated by government agencies or by any approved person. This warehouse is used to provide services to any person who has the legal right to store their goods in a Public Bonded Warehouse; including importers, a person to whom the goods have been sold while in the warehouse, or any other person having the legal right to dispose of the goods.
61. **Private Bonded Warehouses** are customs bonded warehouses that are authorized by the Director-General of the General Department of Customs and Excise of Cambodia and to be solely used by authorized persons for storage of specific goods for their own use, including operators of duty-free shops.
62. **Special Bonded Warehouses** are customs bonded warehouses that are authorized by the Director of Customs and that are used for the storage of hazardous goods, goods that could affect the quality of other goods or goods that require special storage facilities. Such warehouses may be private or public.
63. **Customs Manufacturing Bonded Warehouse** is a factory under customs control on certain types of imports to be directly used in the manufacture or processing of goods, whereby the payment of duties and taxes are suspended.
64. **Agent** refers to a qualified person who is authorized to declare goods on behalf of the owner or representative of the goods owner.
65. **Means of transportation Conveyance** are vessel, aircraft, or other mean of transport that are used to carry humans or goods.
66. **Customs Officer** is a person duly authorized to administer or enforce the Law on Customs.
67. **Certificate** refers to the Authorized Economic Operator Certificate (under the Authorized Economic Operator Program).
68. **Post Clearance Audit** is an audit, investigation, inspection or control carried out in a systematic manner by competent Customs officers to verify the accuracy and authenticity of customs declarations through the examination of the relevant documents, books, records, and other business related information of importers, exporters, custom brokers, operators of the customs temporary storage, operators of customs bounded warehouse, transportation companies or other person who are directly or indirectly involved in the importation or exportation of goods.
69. **Customs Temporary Storage** refers to the storage of goods under customs supervision in approved premises pending the completion of customs formalities.
70. **Small-size Enterprise** refers to an entreprise which has its annual revenue from 250 million riels to 700 million riels, or has been registered as a small tax payer by the General Department of Taxation, or has its employees from 10 to 50.

71. **Medium-size Entrepriese** refers to an entrepriese which has its annual revenue from 700 million riels to 4000 million riels, or has been registered as a medium-size tax payer by the General Department of Taxation, or has its employees from 51 to 100.
72. **Materials for a construction** refer to construction materials which are transformed or used fully in a construction size of a qualified investment project, for his/her own investment operation, even the first or the expanded phase. They include raw materials to be mixed, assembled, or used including sand, stone, small stone, cement, steel, glass, clay, ceramics, and wood.
73. **Production Equipments** refer to machineries, tools, and other equipments to be used in a production line, excluding motor vehicle.
74. **Waybill** refers to master bill and/or house bill.
75. **Master Bill of Lading/ Master Air Waybill** refer to cross-border cargo shipping document that has shown information relating to specific shipment or consolidated cargoes issued by the carrier to the freight forwarder or NVOCC after agreeing to deliver the goods to a specific place in accordance with the terms of delivery.
76. **House Bill of Lading/ House Air Waybill** refers to cross-border cargo shipping document that specifies about the specific shipping information issued by a forwarder, an express operator, or NVOCC after agreeing to deliver the goods from a consignor to a consignee at a designated place. House bills can be issued by the carrier in case the goods owner receives delivery services directly from the carrier.
77. **Representative of a Requested Person** refers to a person who has been legally authorized to prepare documentations to apply an Authorized Economic Operator (AEO), under AEO program.
78. **Importer** is a person who imports goods for themselves or on behalf of another person. Importer also includes the consignee of goods, and a person who is the owner or becomes the goods owner or becomes entitled to the possession of those goods, before they have ceased to be subject to Customs control.
79. **Exporter** is a person who exports goods for themselves or on behalf of another person. The goods owner or becomes the goods owner, consignor, agent, etc. is entitled to the possession of those goods to be exported outside the Customs territory of the Kingdom of Cambodia.
80. **Zone Developer** refers to a Cambodian or/and foreign natural or legal person who implements the QIP, and has been authorized to invest in development of physical infrastructures in the zone, in which his/her business, service, safety, and security of the zone have been provided to investors in the zone.
81. **Zone Investor** refers to a Cambodian or/and foreign natural or legal person who implements the QIP and has bought or rent properties from the zone developer, and invests in a production, service, or trade in the zone.
82. **Document** refers to a document in any form, whether or not signed or initialed or otherwise authenticated by the maker, and includes:
  - Any form of writing on material;
  - Information recorded, transmitted, or stored by means such as tape recorder, computer, or other device, and material derived from such information;

- A label or other marking or writing that identifies anything to which it is attached or of which it forms part;
- A book, map, plan, graph, or drawing;
- A photograph, film, negative, tape, or other device in which visual images are embodied so as to be capable of being reproduced.

**83. Transport Document** refers to a document in paper or electronic format that detail the shipments that have been taken place or are about to take place. It includes cargo manifest, bill of lading, and/or other similar documents; which can be verified by the competent Customs and Excise Officers.

**84. Commercial/Trade Document** refers to the current status of export, import, and transit documents whereby it is correct and sufficient; and can be verified by the competent Customs and Excise Officers.

# ANNEX 1

## LAWS AND REGULATIONS RELATING TO CUSTOMS PROCEDURES

### Laws

- Law on Customs, promulgated by Royal Kram No. NS / RKM / 0707/017 dated July 20, 2007
- Law on Investment of the Kingdom of Cambodia, promulgated by Royal Kram No. NS / RKM / 1021/014 dated October 15, 2021
- Law on Anti-Money Laundering and Combating the Financing of Terrorism, promulgated by Royal Kram No. NS / RKM / 0620/021 dated June 27, 2020
- Law on Foreign Exchange, promulgated by Royal Kram No. NS / RKM / 0897/03 dated August 22, 1997

### Regulations relating to Border Gates of the Kingdom of Cambodia

- Sub Decree No. 64 ANK.BK dated July 09, 2001 on the Identification and Management of International Gates Check points, International Border Crossings, Bilateral Border Gates, Border Area Gates and Seaport Gates throughout the Kingdom of Cambodia

### Regulations relating to Advance Rulings (2.1.1.2)

- Prakas No. 002 MEF.BK.GDCE dated January 04, 2013 on Advance Rulings for Tariff Classification, Origin and Valuation
- Decision No.380 GDCE dated April 11, 2013 on The Establishment and Implementation of Advance Ruling Unit for Tariff Classification, Origin and Valuation
- Instruction No. 345 GDCE dated April 3, 2013 on The Implementation of Advance Ruling for Tariff Classification
- Instruction No. 346 GDCE dated April 3, 2013 on The Implementation of Advance Ruling for Valuation
- Instruction No. 2175 GDCE dated November 19, 2019 on The Implementation of Advance Ruling for Origin

### Regulations relating to Customs Valuation (2.1.1.3)

- Prakas No. 387 MEF.BK dated May 22, 2008 on Customs Valuation of Imported Goods

### **Regulations relating to Customs Permit (2.1.1.5)**

- Sub Decree No. 370 ANK.BK dated December 28, 2023 on The Enforcement of the List of Prohibited and Restricted Goods
- Prakas No. 575 MEF.BK dated June 25, 2019 on Launching of the First Step of National Single Window
- Letter No. 1880 GDCE dated June 27, 2019 on The Implementation of the First Step in the Function for Applying for Customs Permit in Electronic Form of National Single Window, Obtaining Certificates of Origin (Form D) in Electronic Form of ASEAN Single Window
- Instruction No. 1882 GDCE dated June 27, 2019 on Procedure for Processing Customs Permits through National Single Window
- Additional Instruction No. 2700/19 GDCE dated September 10, 2019 on Procedure for Applying for Customs Permit through National Single Window
- Additional Instruction No. 1723/20 GDCE dated July 14, 2020 on Procedure of Applying for Customs Permit through National Single Window
- Instruction No. 2770/20 GDCE dated November 17, 2020, on The Implementation of Prakas on Temporary Importation under Temporary Admission Regime

### **Regulations relating to Importation - By Air (2.1.3.2)**

- Prakas No. 1002 MEF.BK.GDCE dated December 18, 2023 on Procedures for the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods
- Prakas No. 788 MEF.BK.GDCE dated October 27, 2023 on Procedure for Pre-Arrival Processing
- Prakas No. 106 MEF.BK dated February 15, 2008 on Customs Temporary Storage
- Prakas No. 109 MEF.BK dated February 15, 2008 on Management of Unclaimed Goods
- Prakas No. 1447 MEF.BK dated December 16, 2007 on Provision and Procedure of Customs Declaration

### **Regulations relating to Importation - By Railways (2.1.3.4)**

- Prakas No. 106 MEF.BK dated February 15, 2008 on Customs Temporary Storage
- Prakas No. 508 MEF.BK dated July 01, 2008 on Customs Transit
- Prakas No. 924 MEF.BK dated December 12, 2023 on The Amendment of Principles and Procedures for Identifying Containerized Export-Import, and Transit Goods Subject to the Inspection by Scanning Machine

- Instruction No. 790 GDCE dated August 28, 2008 on Customs Transit Procedures
- Instruction No. 1090 GDCE dated October 17, 2008 on The Implementation of Customs Transit Procedures
- Notification No. 2061/23 GDCE dated June 21, 2023 on The Implementation of New Generation Customs Transit Functions in E-Customs

### **Regulations relating to Importation of Postal and Express Consignment, and Cross-Border E-Commerce (2.1.3.5)**

- Prakas No. 1002 MEF.BK.GDCE dated December 18,2023 on Procedures of the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods
- Instruction No. 2543/24 GDCE dated June 11, 2024 on Procedures of the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods

### **Regulations relating to Exportation - By Air (2.1.4.2)**

- Prakas No. 1447 MEF.BK dated December 16, 2007 on Provision and Procedure of Customs Declaration
- Prakas No. 1002 MEF.BK.GDCE dated December 18,2023 on Procedures for the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods
- Prakas No. 788 MEF.BK.GDCE dated October 27, 2023 on Procedure for Pre-Arrival Processing

### **Regulations relating to Exportation - By Railways (2.1.4.4)**

- Prakas No. 106 MEF.BK dated February 15, 2008 on Customs Temporary Storage
- Prakas No. 107 MEF.BK dated February 15, 2008 on Reporting, Movement, Storage, and Transportation of Exported Goods
- Prakas No. 111 MEF.BK dated February 15, 2008 on Authorization to Carry out Customs Formalities outside Customs Offices
- Instruction No. 516 GDCE dated April 02, 2008 on the Exemption of Customs Processing Fee on Rice Exportation

### **Regulations relating to Exportation of Postal and Express Consignment, and Cross-Border E-Commerce (2.1.4.5)**

- Prakas No. 1002 MEF.BrK.GDCE dated December 18,2023 on Procedures of the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods

- Instruction No. 2543/24 GDCE dated June 11, 2024 on Procedures of the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods

### **Regulations relating to National Transit (2.1.5.1)**

- Prakas No. 508 MEF.BK dated July 01, 2008 on Customs Transit
- Prakas No. 907 MEF.BK dated October 09, 2009 on the Determination of Transit Fee on Certain Goods under Customs Transit Procedures
- Instruction No. 790 GDCE dated August 28, 2008 on Customs Transit Procedures
- Instruction No. 1090 GDCE dated October 17, 2008 on the Implementation of Customs Transit Procedures
- Notification No. 2061/23 GDCE dated June 21, 2023 on the Implementation of New Generation Customs Transit Functions in E-Customs

### **Regulations relating to Import Procedure for QIP (2.2.3.2)**

- Sub Decree No.139 ANK.BK dated June 26, 2023 on the Implementation of Law on Investment of the Kingdom of Cambodia
- Sub Decree No. 120 ANK.BK dated June 20, 2022 on the Arrangement and Function of Capital - Provincial Investment Sub-Committees
- Prakas No. 154 MEF.BK dated March 17,2023 on the Delegation to Units under the Ministry of Economy and Finance for Reviewing and Decision on the Registration of Investment Projects, Incentives Offering and Investment Guarantee through the Mechanism of the Capital-Provincial Investment Sub-Committee
- Prakas No. 105 MEF.BK dated February 15,2008 on the Management of Goods Exempted from Duties and Taxes
- Prakas No. 575 MEF.BK dated June 25, 2019 on Launching of the First Step of National Single Window
- Letter No. 1880 GDCE dated June 27, 2019 on The Implementation of the First Step in the Function for Applying for Customs Permit in Electronic Form of National Single Window, Obtaining Certificates of Origin (Form D) in Electronic Form of ASEAN Single Window
- Instruction No. 1882 GDCE dated June 27, 2019 on Procedure for Processing Customs Permits through National Single Window
- Additional Instruction No. 2700/19 GDCE dated September 10, 2019 on Procedure for Applying for Customs Permit through National Single Window

- Additional Instruction No. 1723/20 GDCE dated July 14, 2020 on Procedure of Applying for Customs Permit through National Single Window

### **Regulations relating to Export Procedure for QIP (2.2.3.3)**

- Sub Decree No. 370 ANK.BK dated December 28, 2023 on The Enforcement of the List of Prohibited and Restricted Goods
- Prakas No. 107 MEF.BK dated February 15, 2008 on Reporting, Movement, Storage, and Transportation of Exported Goods
- Prakas No. 111 MEF.BK dated February 15, 2008 on Authorization to Carry out Customs Formalities outside Customs Offices
- Instruction No. 546 GDCE dated June 30, 2011 on Additional Facilitation to Private Sector in Customs Clearance Process
- Instruction No. 4353/23 GDCE dated December 13, 2023 on Detailed Procedures and Responsibilities for Goods Reporting and Single Administrative Document (SAD) Process in Electronic Form
- Instruction No. 822 dated November 12, 2003 on the Revision of Customs Seal Usage for Affixing on Export-Import Containers in Necessary Cases by the Export Office, Dry Port, and Sihanouk Ville Customs and Excise Branch

### **Regulations relating to Special Economic Zone (2.2.4)**

- Sub Decree No.148 ANK.BK dated December 29, 2005 on The Establishment and Management of Special Economic Zones
- Sub Decree No.139 ANK.BK dated June 26, 2023 on The Implementation of Law on Investment of the Kingdom of Cambodia
- Prakas No. 734 MEF.BK dated September 11, 2008 on Special Customs Procedures for

### **Implementing in Special Economic Zones**

- Prakas No. 105 MEF.BK dated February 15, 2008 on the Management of Goods Exempted from Duties and Taxes
- Letter No. 653 GDCE dated August 02, 2011 on Facilitation of Customs Procedures for Transporting Goods from Special Economic Zones to Dry Ports to Merge into the Same Container with Other Goods for Exporting to Foreign Country
- Letter No. 1358.GDCE dated December 23, 2013 on Further Trade Facilitation to Investors in Special Economic Zones

### **Regulations relating to Small and Medium Enterprises (2.2.5)**

- Sub Degree No.124 ANK.BK dated October 02, 2018 on Tax Incentives for Qualifying Small and Medium Enterprises Operating in Defined Priority Sectors
- Sub Degree No. 50 ANK.BK dated March 25,2019 on Customs Incentives for Small and Medium Enterprises
- Prakas No. 580 MEF.BK dated June 27,2019 on the Implementation of Customs Incentives for Small and Medium Enterprises
- Letter No. 36 SCN.HT dated January 21, 2021 on the 2nd Small and Medium Enterprises Policy Committee Meeting Result

### **Regulations relating to Temporary Customs Storage (2.2.6)**

- Prakas No. 106 MEF.BK dated February 15, 2008 on Customs Temporary Storage

### **Regulations relating to Customs Bonded Warehouse (2.2.7)**

- Prakas No. 116 MEF.BK dated February 15, 2008 on Customs Bonded Warehouse

### **Regulations relating to Duty Free Shop (2.2.8)**

- Prakas No. 116 MEF.BK dated February 15, 2008 on Customs Bonded Warehouse
- Circular No. 007 MEF dated July 25, 2018 on the Establishment and Management of Duty Free Shop Business

### **Regulations relating to Pre-Arrival Processing (2.2.9)**

- Sub Decree No. 114 ANK.BK dated June 01, 2023 on Port Electronic Data Interchange
- Prakas No. 106 MEF.BK dated February 15, 2008 on Customs Temporary Storage
- Prakas No. 389 MEF.BK dated May 22, 2008 on the Transportation, Distribution, and Possession of Imported Goods in Customs Territory
- Prakas No. 109 MEF.BK dated February 15, 2008 on the Management of Unclaimed Goods
- Prakas No. 572 MEF.BK dated August 19, 2010 on Reporting of Goods When Entered the Customs Territory of the Kingdom of Cambodia
- Prakas No. 337 MEF.BK dated May 30,2024 on the Trans-shipment at Sihanouk Ville Autonomous Port
- Prakas No. 788 MEF.BK.GDCE dated October 27, 2023 on Procedure of Pre-Arrival Processing

- Letter No. 2336/24 dated May 30, 2024 on the Implementation of Prakas on the Transshipment at Sihanouk Ville Autonomous Port

### **Regulations relating to Temporary Exportation and Importation (2.2.10)**

- Prakas No. 928 MEF.BK dated October 02, 2009 on Temporary Importation under Temporary Admission Regime
- Prakas No. 117 MEF.BK dated February 15, 2008 on Temporary Exportation
- Instruction No. 2770/20 GDCE dated November 17, 2020 on the Implementation of Prakas on Temporary Importation under Temporary Admission Regime

### **Regulations relating to Import-Export of Goods or Personal Effects of Passengers (2.3.1)**

- Letter No. 773 GDCE dated June 05, 2015 on Limitation of Quantity of Goods or Personal Effect of Passengers, Transportation Operator's Staffs, and Those Who Cross the Border, which can be Exempted from Duties and Taxes

### **Regulations relating to Import-Export of Goods by Unregistered Individuals (No Tax Registration Number - VAT) (2.3.2)**

- Circular No. 007 MEF dated August 11, 2022 on the Management of Exports and Imports by Unregistered Individuals (No Tax Registration Number - VAT)

### **Regulations relating to Import-Export of De Minimis Goods (2.3.3)**

- Circular No. 004 MEF dated July 24, 2012 on Customs Procedures for De Minimis Goods
- Prakas No.1002 MEF.BK.GDCE dated December 18, 2023 on Procedures for the Management of Postal and Express Consignments, and Cross-Border E-Commerce Goods

### **Regulations relating to Import-Export of Foreign Currency, Precious Metals and Rough Precious Gemstones (2.3.4)**

- Sub Decree No. 370 ANK.BK dated December 28, 2023 on The Enforcement of the List of Prohibited and Restricted Goods
- Prakas No. 013 MEF.BK.CE dated February 17, 1998 on Procedures for Export-Import of Foreign Currency

### **Regulations relating to Import-Export of Human Remains or Ashes (2.3.5)**

- Letter No. 6738 KBP. SR /CR.K5 dated December 31, 2003 on Permission to Bring the Dead Bodies of Foreigners from the Kingdom of Cambodia
- Instruction No. 3865/24 GDCE dated September 04, 2024 on Procedure of Export-Import of Human Remains or Ashes

### **Regulations relating to Import-export of Pets (2.3.6)**

- Instruction No. 3855/24 GDCE dated September 04,2024 on Procedure of Import-export of Pets

### **Regulations relating to Temporary Import and Export of Travelers' Vehicles (2.3.7)**

- Circular No. 014 MEF dated October 02, 2008 on Customs Procedures for Temporary Import and Export of Travelers' Vehicles
- Letter No. 0050/21 GDCE dated January 10, 2021 on Permission of the Chief of Customs and Excise Branch to review and decide on the Request to Change the Check Point and / or delay the Re-export for Travellers' Vehicles
- Authorization Letter No. 010 MEF.LBS dated January 22, 2023

### **Regulations relating to Scanning Procedures (2.3.8)**

- Prakas No. 572 MEF.BK dated August 19,2010 on Reporting of Goods Entered into Customs Territory of the Kingdom of Cambodia
- Letter No. 1735 MEF dated March 30, 2006 on Procedures for Controlling Imported Goods in Containers by Land, Using the International Seaports of Cambodia Bordering Countries under Customs Transit Regime
- Prakas No. 958 MEF.BK.GDCE dated December 14, 2023 on the Provision of Public Services by the General Department of Customs and Excise of the Ministry of Economy and Finance
- Prokas No. 209 MEF.BK.GDCE dated April 19,2023 on Authorized Economic Operator Programme
- Prakas No. 328 MEF.BK dated March 21, 2019 on the Revision of the Principles and Procedures for Identifying the Import-Export Goods subject to scanning inspection
- Instruction No. 4353/23 GDCE dated December 13, 2023 on Detailed Procedures and Responsibilities for Goods Reporting and the Single Administrative Document (SAD) Process in Electronic Form
- Notification No. 1272 SCN dated November 22, 2023 on the Sharp Reform Package to Solve the Problems and Concerns of the Private Sector
- Letter No. 946 dated March 27, 2019 on the Revision of some Principles and Procedures related to the Inspection of Goods by Scanner
- Letter No. 568 dated January 29, 2019, on the Adjustment of the Inspection Fee by Scanning System on Export and Import Goods in containers
- Letter No. 2131 dated September 26, 2018 on the Revision of the Best Trader Incentive Mechanism

## **Regulations relating to Classification of Goods in accordance with Customs Tariff of Cambodia (3.1)**

- Sub Decree No. 340 dated November 23, 2023 on the Adjustment of Export Tax Rate on Rubber
- Sub Decree No. 122, dated June 2, 2023 on the Adjustment of Customs Tariffs, Special Tax Rates and Export Tax Rates on certain items
- Sub Decree No. 299 dated September 29, 2023 on the Adjustment of Export Tax Rate on Natural Stone
- Sub Decree No. 46 dated March 11, 2024 on the Adjustment of Customs Tariffs and Special Tax Rates on Some Gasoline Products
- Prakas No. 782 MEF.BK dated November 22, 2021 on the Implementation of the Cambodian Customs Tariff 2022
- Letter No. 851 dated June 26, 2015 on the Determination of the Minimum Information required on Trade Invoices related to the Import of goods to the Kingdom of Cambodia
- Notification on the consultation on the Classification of goods in accordance with Customs Tariff of Cambodia, dated March 19 2020, of the Department of Planning and Technical.

## **Regulations relating to Fully and Partially Duty and Tax Exemption (3.3)**

- Sub Decree No. 139 dated June 26, 2023 on the Implementation of Law on Investment of the Kingdom of Cambodia
- Sub Decree No. 120 dated June 20, 2022 on the Arrangement and Functioning of the Capital and Provincial Investment Sub-Committee
- Prakas No. 154 MEF.BK dated March 17, 2023 on the Delegation to Units under the Ministry of Economy and Finance to review and decide on the Registration of Investment Projects, Incentives Offering and Investment Guarantees through the Mechanism of the Capital-Provincial Investment Sub-Committee
- Prakas No. 114 MEF.BK dated February 15, 2008 on the Determination of Goods Exempted from Taxes and Duties
- Prakas No. 105 MEF.BK dated February 15, 2008 on the Management of Goods Exempted from Taxes and Duties
- Inter-Ministerial Prakas No. 581 MEF / 1276 KOR / NCC on Procedures for Requesting Import of Equipment, Vehicles and Petroleum Products with Taxes and Duties burden by State within the framework of Grant Funding

# ANNEX 2

## THE TEMPLATE OF AEO CERTIFICATE APPLICATION FORM, GUARANTEE FORM, NOTIFICATION OF AMENDMENT OF INFORMATION, ASSIGNMENT OF POINT OF CONTACT, AEO CERTIFICATE RENEWAL RELATING TO AUTHORIZED ECONOMIC OPERATOR

### KINGDOM OF CAMBODIA

Nation Religion King

#### Template - Application Form for Applying for the Authorized Economic Operator (AEO) Certificate

My name is.....Gender.....Date of Birth: .....  
Nationality: ..... Cambodian ID Card/Passport No.: .....Date of  
Expiry:..... is .....the  Chairman of the Board of Directors Director  
 Member of the Board of Directors  Others: ..... of the  
company..... Tax Identification  
Number (TIN): .....

To

H.E Minister Attached to the Prime Minister

**The Director General of the General Department of Customs and Excise**

**Subj.:** Request for the Authorized Economic Operator Certificate

**Ref.:** Prakas No. 209, MEF.PRK GDCE, dated 19 April 2023 on the Authorized Economic Operator Program.

In reference to the aforementioned subject and reference, I would like to inform Your Excellency Minister Attached to the Prime Minister that I have fulfilled the legal requirements to obtain the Certificate of Authorized Economic Operator.

I pledge to comply with relevant and applicable laws and regulations.

As in the aforementioned, please Excellency Minister Attached to the Prime Minister kindly consider and approve.

Please accept, Excellency Minister Attached to the Prime Minister and the Director General of the General Department of Customs and Excise, the assurances of my sincere consideration.

Done at.....Date: .....

[Signature and name]

# KINGKOM OF CAMBODIA

## Nation Religion King



### Template - Guarantee Form

My name is.....Gender.....Date of Birth: .....  
Nationality: ..... Cambodian ID Card/Passport No.: .....Date of  
Expiry:..... is .....the  Chairman of the Board of Directors Director  
 Member of the Board of Directors  Others: ..... of the  
company..... Tax Identification  
Number (TIN): .....

I would like to guarantee and agree as follows:

1. Respect and comply with relevant laws and regulation;
2. Respect and comply with the criteria of the Authorized Economic Operator;
3. Immediately disclose and present documents without delay pertaining to the application for the Authorized Economic Operator Certificate to the Authorized Economic Operator Unit;
4. The information and documents that I provided to the Customs Administration are accurate;
5. Establish an office or assign a contact person as the representative;
6. Provide regular information to the Authorized Economic Operator Unit on changes;
7. Grant permission and coordination to the competent customs and excise officials to verify the validity and to inspect the compliance of business locations or related locations of applicants or the Authorized Economic Operator in accordance with applicable laws and regulations;
8. Respect and comply with the instructions of the Authorized Economic Operator Unit, or the General Department of Customs and Excise of Cambodia.

Done at.....Date: .....

[Signature and name]

**KINGDOM OF CAMBODIA**

**Nation Religion King**



**Template - Notification of Amendment of Information**

My name is.....Gender.....Date of Birth: .....  
Nationality: ..... Cambodian ID Card/Passport No.: .....Date of  
Expiry:..... is .....the  Chairman of the Board of Directors Director  
 Member of the Board of Directors  Others: ..... of the  
company..... Tax Identification  
Number (TIN): .....

**To**

**H.E Minister Attached to the Prime Minister**

**The Director General of the General Department of Customs and Excise**

**Subj.:** Request for the Authorized Economic Operator Certificate

**Ref.:** - Prakas No. 209, MEF.PRK GDCE, dated 19 April 2023 on the Authorized Economic Operator Program.

- The Authorized Economic Operator Certificate No .....dated.....

In reference to the aforementioned subject and reference, I would like to notify the following changes:

- 1- .....
- 2- .....

I would like to attach the relevant documents.

As in the aforementioned, please Excellency Minister Attached to the Prime Minister and the General Director of the General Department of Customs and Excise be kindly informed.

Please accept, Excellency Minister Attached to the Prime Minister and the Director General of the General Department of Customs and Excise, the assurances of my sincere consideration.

Done at.....Date: .....

[Signature and name]

# KINGDOM OF CAMBODIA

## Nation Religion King



### Template - Application Form for Assignment of Point of Contact

My name is.....Gender.....Date of Birth: .....  
Nationality: ..... Cambodian ID Card/Passport No.: .....Date of  
Expiry:..... is .....the  Chairman of the Board of Directors Director  
 Member of the Board of Directors  Others: ..... of the  
company..... Tax Identification  
Number (TIN): .....

To

**H.E Minister Attached to the Prime Minister**

**The Director General of the General Department of Customs and Excise**

**Subj.:** Request to assign a point of contact

**Ref.:-** Prakas No. 209, MEF.PRK GDCE, dated 19 April 2023 on the Authorized Economic Operator Program.

In reference to the aforementioned subject and reference, I would like to assign a point of contract as listed in the following list.

No.	Surname and Given Name	Gender	Position	Telephone number	Sample of Signature
1.					
2.					

I would like to attach a copy of Cambodian ID or passport and work permit.

As in the aforementioned please Excellency Minister Attached to the Prime Minister and the General Director of the General Department of Customs and Excise endorse.

Please accept, Excellency Minister Attached to the Prime Minister and the Director General of the General Department of Customs and Excise, the assurances of my sincere consideration.

Done at.....Date: .....

[Signature and name]

# KINGKOM OF CAMBODIA

## Nation Religion King



### Template - Application Form for AEO Certificate Renewal

My name is.....Gender.....Date of Birth: .....  
Nationality: ..... Cambodian ID Card/Passport No.: .....Date of  
Expiry:..... is .....the  Chairman of the Board of Directors Director  
 Member of the Board of Directors  Others: ..... of the  
company..... Tax Identification  
Number (TIN): .....

To

**H.E Minister Attached to the Prime Minister**

**The Director General of the General Director of Customs and Excise**

**Subj.:** Request for Renewal of the Authorized Economic Operator Certificate

**Ref.:-** Prakas No. 209, MEF.PRK GDCE, dated 19 April 2023 on the Authorized Economic Operator Program.

-The Authorized Economic Operator Certificate No .....dated.....

In reference to the aforementioned subject and reference, I would like to request to renew the Certificate of the Authorized Economic Operator.

I pledge to comply with the relevant and applicable laws and regulations.

I would like to attach relevant documents.

As in the aforementioned, please Excellency Minister Attached to the Prime Minister kindly consider and approve.

Please accept, Excellency Minister Attached to the Prime Minister and the Director General of the General Department of Customs and Excise, the assurances of my sincere consideration.

Done at.....Date: .....  
[Signature and name]

# KINGKOM OF CAMBODIA

## Nation Religion King



### Self-Assessment Questionnaires

Company Name ( in Khmer ) :

Company Name ( in English ) :

Tax Identification Number ( TIN ) :

Address :

Name of Point of Contact :

Telephone number :

Email :

**Note:** Please complete the self-assessment questionnaires in the annex of this instruction in writing or electronic form.

# ANNEX 3

## TEMPLATE OF APPLICATION FORM FOR CUSTOMS INCENTIVES FOR SMALL AND MEDIUM ENTERPRISES (SMEs)

**KINGDOM OF CAMBODIA**

**NATION RELIGION KING**

**APPLICATION FORM FOR THE CUSTOMS INCENTIVES  
FOR SMALL AND MEDIUM ENTERPRISES (SMEs)**

### I- GENERAL INFORMATION

#### 1- ENTERPRISE

- Enterprise's Name in Khmer:
- Enterprise's Name in English:
- Tax Identification Number (VAT-TIN):
- Address:
- Phone:.....E-mail ( If applicable ): .....

#### 2- ENTERPRISE'S OWNER

No	Name	Sex	Date of Birth	Nationality	Share (%)

### II- APPLYING FOR THE CUSTOMS INCENTIVES

#### 1- APPLICANT

- Name:.....Sex:.....Position:
- Phone:.....E-mail ( If applicable ): .....
- Address:.....- Power of Attorney ( If no official position in enterprise ):  
No.....Date

#### 2- PRIORITY SECTORS (May select more than one)

- (1) Clean water production and supply
- (2) Agricultural or Agro-industrial products

- (3) Food manufacturing and processing
- (4) Manufacturing of goods for exportation
- (5) Manufacturing of local consumable goods, waste recycling and production of goods for the tourism sector
- (6) Manufacturing of finished products, semi-finished products, spare parts or assembling parts to supply other manufacturers
- (7) Research and development of innovative information technology ( IIT )
- (8) Developer of cluster zone for small and medium enterprises

### 3- BUSINESS ACTIVITY

- Activity ( May select more than one ):

- (1) Producing and supplying clean water
- (2) Producing goods for exportation
- (3) Producing goods for support of other SMEs
- (4) Producing goods for domestic consumption
- (5) Researching and developing IIT
- (6) Developing of cluster zone for SMEs

- Annually Turnover:.....Million Riels, and Number of Staff: Pax

- Value of Existing Production Equipment: Million Riels ( Complete Table 1 )

- Size of Existing Land:.....m<sup>2</sup>, and Size of Existing Production Building: m<sup>2</sup>

- Size of Additional Production Building to Be Constructed ( If applicable ): m<sup>2</sup>

- Number of Enterprises in the Cluster Zone ( If applicable to Activity 6 ): Enterprises

- Information about the Products ( Skip if relevant to Activities 5 & 6 ):

No	Description	Unit	Annual Production Capacity		Markets	
			Qty	Price ( m riels )	Domestic ( % )	Export ( % )

#### 4- MASTER LIST

- Annual Production Equipment Demand: Million Riels ( Complete Table 2 )
- Annual Production Inputs Demand: Million Riels ( Complete Table 3 )
- Construction Materials Demand ( If applicable ) : Million Riels ( Complete Table 4 )

### III- ATTACHMENT AND GUARANTY

#### 1- ATTACHEMENT (Please provide a copy with the enterprise seal)

- Tax Identification Number ( VAT-TIN ) 1 Copy
- Patent Tax of Current Year 1 Copy
- Statute of Enterprise 1 Copy
- Production Permit 1 Copy
- Rental Contract or Land Title of the Production Site 1 Copy
- Detailed Construction Plan and Construction Permit ( If additional construction is required ) 1 Copy
- Identification Card or Similar Document of the Owner or Applicant 1 Copy

#### 2- GUARANTY

- The above information is accurate and provided without any fraudulent intent.
- This proposal doesn't pertain to areas that negatively impact social security, health, or the environment.
- I agree to accept full legal responsibility in the event of any violation of the conditions for customs incentives as outlined in Prakas No. 580 MEF dated 27 June 2019 on the Implementation of Customs Incentives for Small and Medium Enterprises.

Date: ...../...../.....

( Signature with Enterprise Seal )









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