

Kingdom of Cambodia
Nation Religion King

Ministry of Economy and Finance

No. 105 MEF. BRK

Phnom Penh, 15 February 2008

Prakas

on

Management of Goods that Exempt Duties and Taxes

Senior Minister,

Minister of Economy and Finance

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram N° 02/NS/RKM/0196/18 Dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having Seen Reach Kram N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret N° 04 ANKR.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;
- Pursuant to the priority task of the Ministry of Economy and Finance

HEREBY DECIDES

Praka 1.-

Goods imported with exemption of import duties and taxes under subparagraph (a) of the first paragraph of Article 26 of Law on Customs for or 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 completion of their missions.

Such goods and others stated under the provisions of the first paragraph of Article 26 of Law on Customs are not allowed to be sold, transferred, diverted to other non-authorized uses from the approved destination, or disposed of without the prior authorization from the Customs authorities.

Praka 2.-

Goods that imported with partial exemption from customs import duties and taxes under the provisions of Article 27 of Law on Customs are not allowed to sell, transfer, divert to other non-authorized uses from approved destination, or disposed of without Customs' prior authorization.

Praka 3.-

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

a. Must apply for customs permit to customs administration by clearly indicating of 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, or to the Cambodian Development Council (CDC) for the goods imported under the provisions of the first paragraph, Praka I of this Prakas.

b. This request must be accompanied by Items List and import documents as well as other relevant documents. The goods is not allowed to be sold, transferred, or diverted prior to permission from customs administration.

c. New owner is obliged to duty and tax payment to Customs following the existing customs procedures. Goods may not be released to new owners without prior authorization from the customs authorities and before paying necessary duties and taxes being required or granted Exemption again from the competent authorities.

d. Customs shall consider the real condition and status of the goods when delivered, and possibly adjust customs value accordingly.

Praka 4.-

Goods originated in the Customs territory or imported with duty and tax paid previously or that are returning from abroad, that have not been enhanced in value, shall be allowed to be sold, transferred, diverted to uses or disposed of without prior authorization of Customs.

Praka 5.-

Organizations or persons who wish to dispose of goods imported with exemption of import duties and taxes, shall request for prior permission from Customs. The request shall be attached with items list and import documents as well as other relevant documents.

Goods disposal may occur after the authorization from Customs. Customs may examine the disposal or destroying of such goods.

Praka 6.-

Customs and Excise Department has responsibility in cooperation with competent institutions of the Royal Government to effectively implement the provisions of Praka 1 and Praka 3 of this Prakas.

Praka 7.-

Any regulations contradict to this Prakas, shall be null and void.

Praka 8.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of the s effectively from the signatory date.

Senior Minister,

Minister of Economy and Finance

Signature

Keat Chhon

C.C :

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
- "To be informed"
- Customs and Excise Department
- As Praka 8
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive