

KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance
No. 389 MEF.CE

Phnom Penh, 22 May 2008

Prakas

on

**The Transportation, Distribution, and Possession of
Imported Goods in the Customs Territory**

**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 ANK.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.-

All imported goods are subject to the control of customs. Imported goods may be released from customs at the office of entry, they may be transported to inland customs offices under customs control for clearance, or they may be transported to a customs office for export under transit procedures.

Praka 2.-

The following controls are imposed on the transport, distribution and possession of imported goods:

a. In the customs zone all imported goods shall be accompanied by documents to show that the goods were legally imported such as a copy of the Customs declaration, Customs receipt for duty and taxes paid, or original transport permit issued by a competent Customs officer and a copy of the customs receipt.

b. In addition to the above requirements, prohibited and restricted goods must be accompanied by valid permits issued by the competent authority.

c. Goods identified as specially designated goods under Article 8 of the Law on Customs may be subject to the additional requirement for customs seals and stickers and to additional controls as may be determined by the Director of Customs.

d. Goods that are exempt or subject to suspensive regimes shall be accompanied by valid permits issued by the Customs Department.

Praka 3.-

The transport permit issued by the border customs office shall specify the clear identification of the legal means of transport of the goods, the legal destination of said goods, the transport itinerary, and the transportation time limit. The Director of Customs shall establish the instructions related to the need for transport permits, the terms of the issuance and utilization of the permits, and related procedures.

Persons in possession of goods, including transporters of goods, shall upon request present the goods and customs transport permits and other documents as stated in Praka 2 above to the competent customs officer.

Praka 4.-

Persons in possession of prohibited or restricted goods, or specially designated goods are required to have documents indicating that these goods were imported legally, or proof showing that the goods were legally produced within the customs territory, and that tax obligations have been met. These documents include customs receipts, invoices, manufacturing records, business permit.

Praka 5.-

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

Praka 6.-

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 the Minister Ministers
"To be informed"
- Customs and Excise Department
- As Praka 6
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive