

**Kingdom of Cambodia
Nation Religion King**

**Ministry of Economy and Finance
No. 147 MEF.BRK**

**Prakas
On**

**The Organization and Functioning of Departments and Subordinate Units of
General Department of Customs and Excise of Cambodia of the Ministry of
Economy and Finance**

ព្រះរាជាណាចក្រកម្ពុជា

Senior Minister, Minister of Economy and Finance

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0913/903 dated 24 September 2013 on the Appointment of the Royal Government of Cambodia;
- Having seen Royal Decree No. NS/RKT/1213/1393 dated 21 December 2013 on the Modification and Supplementation of the Royal Government of Cambodia
- Having seen Royal Code No. 02/NS/94 dated 20 July 1994 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Royal Code No. NS /RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen Royal Code No. NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having seen Royal Code No. NS/RKM/0508/016 dated 13 May 2008 promulgating the Law on Public Financial System;
- Having seen Sub-Decree No. 20 ANKR.BK dated 30 April 1996 on the Organization and Functioning of the Ministry and Secretariat of State;
- Having seen Sub-Decree No. 488 ANKR.BK dated 16 October 2013 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-Decree No. 114 ANKR.BK dated 07 September 2015 on Determination of Management Structure and Position in Management Structure of the Ministries, National and Sub-national institutions
- Having seen Sub-Decree No. 75 RNK.BK dated 25 May 2017 on the Modification of Sub-Decree No. 488 RNK.BK dated 16 October 2013 on the Organization and Functioning of the Ministry of Economy and Finance
- Pursuant to the necessity of the Ministry of Economy and Finance.

Hereby Decides:

Chapter 1

General Provision

Praka 1.-

This Prakas has below objectives:

- Organize mission and structure of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance
- Organize roles, responsibilities and functions of departments and units under supervision of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance
- Ensure quality, effectiveness of public service delivery related to customs and excise and perform the job under the management framework, control as well as international trade facilitation.

Praka 2.-

This Prakas has objective to determine the organization and functioning of departments and subordinate units under supervision of General Department of Customs and Excise of Cambodia of Ministry of Economy and Finance

Praka 3.-

This Prakas has scopes of implementation for all subordinate units both headquarter and local units of General Department of Customs and Excise of Cambodia of Ministry of Economy and Finance.

Chapter 2

Mission and Structure

Praka 4.-

General Department of Customs and Excise of Cambodia has missions as below:

- Responsible for management, control, and collection of taxes and other fees on export or import in accordance with provision of law on customs as well as other law and provision related to import-export, goods traffic and goods inventory
- Regulate on traffic, inventory and transit of imported-exported goods
- Promote prevention and suppression of offenses and tax evasion
- Participate in prevention and suppression of terrorism and economic destruction for social security and safety
- Participate in implementing international trade policy of the Kingdom of Cambodia
- Promote practicing international standard and better practices related to customs inspection and trade facilitation, especially the implementation of policy of trade facilitation through risk management and customs automation.

Praka 5.-

General Department of Customs and Excise of Cambodia fulfills the function as a staff of Ministry of Economy and Finance with following roles and responsibilities:

- Raise up policy proposal related to international trade exchange, draft provision related to tax collection on import-export, especially examine and consider building and implementing customs tariff table and procedures related to customs and excise on all kinds of goods to be in line with national and international economic evolution
- Only one leading institution in charge of inspection of imported-exported goods at border checkpoint and coordinate to mutually inspect with other institutions in case of finding any risk
- Manage, control and collect tax and other fees on all kinds of imported-exported goods
- Take measures to block and seize all kinds of smuggling
- Inspect, monitor and manage import-export of all kinds of goods although with or without commercial purposes including passenger's personal belongings or home moving stuffs, currency, metals-precious gemstones, cultural heritages and postal treasurer including all kinds of transport means
- Raise up planning for recruitment and technical skills training to customs and excise officials
- Implement economic integration policy and international cooperation related to customs and excise
- Participate in preparing annually budget plan to put into drafted law on Finance for Management
- Implement other responsibilities determined by Ministry of Economy and Finance.

General Department of Customs and Excise of Cambodia having managing system nationwide has full right to lead and supervise all customs and excise units ranging from headquarter to local units determined by Ministry of Economy and Finance.

General Department of Customs and Excise of Cambodia led by a Director General and a number of Deputy Director General as assistant.

Praka 6.-

General Department of Customs and Excise of Cambodia has organizational structure at headquarter and local units as below:

A. Headquarter

- Department of Finance and Personnel
- Department of Planning and Techniques
- Department of Legal Affairs and Public Relation
- Department of Customs Audit

- Department of Prevention and Suppression
- Department of Excise
- Department of Customs Procedures
- Department of Free Zone Management
- Department of Information Technology
- Department of International Customs Cooperation
- Department of Export Management
- Secretariat
- National School of Customs ranking equals to Department

B. Local Units

- Customs and Excise units controlling local customs formalities
- Capital-Provincial Customs and Excise Branch

The organizational chart of General Department of Customs and Excise of Cambodia of Ministry of Economy and Finance is defined in Annex 1 of this Prakas.

Praka 7.-

Department of Finance and Personnel fulfills the function as a staff of General Department of Customs and Excise of Cambodia on finance and personnel.

Department of Planning and Techniques fulfills the function as a staff of General Department of Customs and Excise of Cambodia on planning and technique.

Department of Legal Affairs and Public Relation fulfills the function as a staff of General Department of Customs and Excise of Cambodia on legal affairs and public relation.

Department of Customs Audit fulfills the function as a staff of General Department of Customs and Excise of Cambodia customs audit.

Department of Prevention and Suppression fulfills the function as a staff of General Department of Customs and Excise of Cambodia on prevention and suppression.

Department of Excise fulfills the function as a staff of General Department of Customs and Excise of Cambodia on excise.

Department of Customs Procedures fulfills the function as a staff of General Department of Customs and Excise of Cambodia on customs procedure.

Department of Free Zone Management fulfills the function as a staff of General Department of Customs and Excise of Cambodia on free zone management.

Department of Information Technology fulfills the function as a staff of General Department of Customs and Excise of Cambodia on information technology.

Department of International Customs fulfills the function as a staff of General Department of Customs and Excise of Cambodia on

international customs cooperation.

Department of Export Management fulfills the function as a staff of General Department of Customs and Excise of Cambodia on export management.

Secretariat fulfills the function as a staff of General Department of Customs and Excise of Cambodia on secretariat.

National School of Customs fulfills the function as a staff of General Department of Customs and Excise of Cambodia on training of customs and excise skills.

Praka 8.-

Each department led by a director and a number of deputy director as assistant.

National School of Customs led by a director ranking equals to director of department and a number of deputy director ranking equals to deputy director of department as assistant.

Secretariat of General Department of Customs and Excise of Cambodia led by a director ranking equals to director of department and a number of deputy director whose ranks are equal to deputy director of department.

Chapter 3

Department of Finance and Personnel

Praka 9.-

Department of Finance and Personnel fulfills the function as a staff of General Department of Customs and Excise of Cambodia on finance and personnel with following roles and responsibilities:

- Prepare and manage customs official issues including statistics, compliance, change or transfer of position, promotion, admiration or punishment, and set up policy related to salary cadre, supporting fees and other leave fees
- Prepare and organize training for customs officials as well as officials of relevant units and private sectors if necessary
- Manage the reception and delivery of official documents including issuance of nomination and mission letters
- In charge of other administrative responsibilities including producing report, evaluating work efficiency as well as action plan of the department
- Perform duties of GDCE related to finance and accounting issues, participation in building and examining plan on revenues-expenses and other payments, manage the demands, purchases, distribution and maintenance of equipment and tools and other properties of GDCE
- Control statistics of the use of weapon in the subordinate units of

GDCE

- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in and letter-out, summarize and report of results of the department
- Manage human resources, statistical information table and operational activities of officials in the department
- Perform other duties determined by the GDCE.

Praka 10.-

Department of Finance and Personnel has 02 subordinate offices as below:

- Administration and Management Office
- Accounting and Finance Office

Each office of the department of GDCE led by a chief and a number of deputy chief as assistant.

Praka 11.-

Administration and Management Office has following roles and responsibilities:

- Manage and circulate administrative documents of the department and GDCE
- Prepare and manage statistical data of personnel and information table of operational activities of customs and excise officials
- Participate in change or transferal of position, promotion or demotion of customs and excise official under supervision of GDCE
- Prepare salary, cadre, fees and family supporting fees and manage policy to ensure social security and other leave fees
- Manage issuance of introduction letter or mission order letter of customs and excise official
- Participate in preparing policy, admiration, honoring, punishment, blame or warning customs and excise official in accordance with in force law and provisions
- Summarize and report of working result and other activities of the department and GDCE
- Co-organize with National School of Customs to manage training for customs and excise officials
- Prepare action plan and revenue-expenditure plan of the departments and GDCE
- Prepare and co-organize national and international holidays and any necessary events within GDCE
- Control statistics of the use of weapon in subordinate units of GDCE
- Prepare, organize and control work disciplines, maintaining order, security and safety inside GDCE
- Manage human resources and operational activities of subordinate officials

- Perform other duties determined by Department of Finance and Personnel.

Praka 12.-

Finance and Accounting Office has following roles and responsibilities:

- Participate in raising up all kinds of tax collection plan GDCE and monitoring actual revenue collection
- Collect and coordinate budget chapter, procedures served for customs accounting
- Manage relevant documents on revenue from import-export, fines, bonus, debt, salary and other existing revenues
- Manage financial works of GDCE, especially expending demand and regularly set up expending program by managing monthly revenue-expense report and summarize the report of annually revenue-expense of GDCE
- Responsible for financial and accounting management of GDCE, participation in building and controlling the implementation of revenue-expenditure plan, demand management of purchasing, distribution and maintaining equipment as well as other properties of GDCE
- Manage purchasing, distribution, equipment served for the customs and excise units
- Manage property, real estate, inventory, equipment, inventory list and manage building use, other reparations of GDCE
- Occupy all certificates and accounting records of GDCE
- Publish tax receipt, technical documents, accounting list, administrative documents, stamps, vehicle certificate and documents related to customs and excise
- Manage human resources and operation mission of subordinate officials
- Perform other duties determined by Department of Finance and Personnel.

Chapter 4

Department of Planning and Techniques

Praka 13.-

Department of Planning and Techniques fulfills the function as a staff of General Department of Customs and Excise of Cambodia on planning and techniques with following roles and responsibilities:

- Coordinate with relevant customs and excise units to participate in building strategic policy related to tax collection plan and plan for operational activities of GDCE
- Participate in timely building and monitoring the implementation of provision related to customs tariff table, customs valuation, rule of origin and intellectual property right in line with national economic and international trade evolution as well as evaluate the impact from

- those implementation
- Participate in study and analyzing information related to economics and international trade by comparing with data of customs administration of regional and world trade partner countries
 - Cooperate with relevant customs units on training on goods classification, customs valuation and intellectual property right
 - Monitor and evaluate efficiency of implementation of strategic plan, operational activities plan and projects of GDCE
 - Cooperate with customs laboratory on goods classification and intellectual property right
 - Research and compile data of customs valuation on import-export, currency value, exchange rate appropriately in line with actual situation to serve for base of daily operation of customs and excise units
 - Examine and advice on classification, customs valuation and country of origin by verifying certificate of origin, rule of origin for providing any tariff preferences under each Free Trade Agreement (FTA)
 - Acting as a focal point on intellectual property right with property owner and relevant competent institution to suppress the intellectual property right offenses
 - Manage and circulate administrative documents, letter-in, letter-out, summarize and report of working results of the department
 - Prepare action plan and revenue-expenditure plan of the department
 - Manage human resource, statistical information table and operational activities of officials in the department
 - Perform other duties determined by GDCE.

Praka 14.-

Department of Planning and Techniques of GDCE has 05 subordinate offices and 01 unit as below:

- Administration and Management Office
- Customs Policy and Planning Office
- Customs Valuation Office
- Goods Classification Office
- Goods Origin Office
- Intellectual Property Right Unit

Each office of the Department of Planning and Techniques of GDCE led by a director and a number of deputy director as assistant.

Praka 15.-

Administration and Management Office of Department of Planning and Techniques has roles and responsibilities as below:

- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of working results of the department
- Prepare action plan and revenue-expenditure planning of the department
- Co-organize training on customs valuation, goods classification, origin of goods and intellectual property right for customs and excise official, private sector and other units as needed
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by Department of Planning and Techniques.

Praka 16.-

Customs Policy and Planning Office has roles and responsibilities as below:

- Coordinate with relevant customs and excise units to build strategic planning policy related to customs and duty collection and operation activities of GDCE
- Study, analyze and evaluate the impact on customs revenue from implementing economic and trade policies related to customs
- Participate in monitoring and evaluating strategic implementation, action plan and projects of GDCE
- Perform other duties determined by Department of Planning and Techniques.

Praka 17.-

Customs Valuation Office has roles and responsibilities as below:

- Manage and monitor the implementation of provisions related to customs valuation on imported exported goods and the progress of the meeting at national and international level related to customs valuation
- Participate in building customs valuation verification and relevant provision in accordance with law on customs and obligation of Cambodia in the name as World Trade Organization member
- Research and compile relevant data for supporting customs valuation verification on imported exported goods
- Monitor and disseminate currency value, exchange rate in accordance with in force provision to relevant customs and excise units as well as participate in the implementation
- Advice on technical parts related to customs valuation to officials of relevant customs and excise units and parties

- Implement the procedures on issuance of advanced ruling and provide clarification of customs valuation techniques to private sector
- Inspect and verify customs valuation document for sensitive goods defined by GDCE
- Perform other duties determined by Department of Planning and Techniques.

Praka 18.-

Goods Classification Office has roles and responsibilities as below:

- Manage and control the implementation of goods classification verification in accordance with in force provision to be consistent with agreement or international convention and to be agreed at nationwide
- Participate in monitoring progress, compiling data and disseminate output of the meetings related to goods classification both at regional and worldwide levels
- Advice on technical parts related to goods classification to officials of relevant local customs and excise units and parties
- Implement the procedures on issuance of advanced ruling and provide clarification of goods classification techniques to private sector
- Inspect and verify goods classification on single administration document that shall be proceeded at GDCE
- Participate in building analysis methodologies on goods classification and cooperate with customs laboratory
- Perform other duties determined by Department of Planning and Techniques.

Praka 19.-

Goods Origin Office has roles and responsibilities as below:

- Participate in verification procedures and advice on goods origin by verifying certificate of origin, rule of origin for providing any tariff preferences under each Free Trade Agreement (FTA)
- Monitor the implementation of provisions related to rule of origin
- Co-compile documents and disseminate output of the meetings related to rule of origin
- Implement the procedures on issuance of advanced ruling related to rule of origin
- Perform other duties determined by Department of Planning and Techniques.

Praka 20.-

Intellectual Property Right Unit has roles and responsibilities as below:

- Coordinate with relevant customs and excise units in building strategic planning and customs procedures on intellectual property

- right management
- Register traders that requested to protect the intellectual property right
- Acting as a focal point on intellectual property right with property owner and with relevant competent institution for participation in suppression of intellectual property right offenses
- Perform other duties determined by Department of Planning and Techniques.

Chapter 5

Department of Legal Affairs and Public Relation

Praka 21.-

Department of Legal Affairs and Public Relation fulfills the function as a staff of General Department of Customs and Excise of Cambodia on legal and public relation following roles and responsibilities:

- Advice on building and modifying relevant provision and standard letters
- Participate in examining proposal of temporary customs inventory creation, limited customs warehouse, free zone and similar business locations
- Control customs offense logs, raise up proposal for consensus facilitation and decide on customs offenses and other conflicts to GDCE to review and decide
- In charge of trader registration granted exclusive rights for import
- Raise up plan of implementation program of Authorized Economic Operator (AEO)
- Manage and in charge of customs broker registration
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of working result of the department
- Prepare action plan and revenue-expenditure planning of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Inspect and evaluate the appeals of private sector and relevant individuals
- Perform other duties determined by GDCE.

Praka 22.-

Department of Legal Affairs and Public Relation has 02 subordinate offices as below:

- Legal Affair Office
- Public Relation Office

Each office of Department of Legal Affairs and Public Relation led by a chief and a number of deputy chief as assistant.

Praka 23.-

Legal Affair Office has roles and responsibilities as below:

- Advice on building and modify relevant provision and standard letters
- In charge of monitoring the implementation of customs provision and relevant standard letters
- Participate in examining the proposals for temporary customs inventory establishment, limited customs warehouse, free zone and similar business locations
- Examine customs offense logs, raise proposal for consensus facilitation and decide on customs offenses and other conflicts to GDCE to review and decide
- Compile law provision and legal documents of relevant ministries related to customs cooperation
- Prepare, compile, record and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of working result of the department
- Prepare action plan and revenue-expenditure planning of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by Department of Legal Affair and Public Relation

Praka 24.-

Public Relation Office has roles and responsibilities as below:

- In charge of trader registration that received exclusive rights for import
- Participate in inspection and evaluation of the appeals of private sector and relevant individuals in purpose of balancing between efficiency of implementation of in force law and international trade facilitation
- Prepare legal standard letters for developing and implementing customs broker and trader registration system
- Raise planning of implementation program of Authorized Economic Operator (AEO)
- Manage human resource and operational activities of subordinate officials
- Perform other duties determined by Department of Legal Affair and Public Relation.

Chapter 6

Department of Customs Audit

Praka 25.-

Department of Customs Audit fulfills the function as a staff of General Department of Customs and Excise of Cambodia on customs audit with following roles and responsibilities:

- Create plan and arrange for customs audit on business locations in accordance with risk management principles
- Build and control the implementation of risk management plan to identify high-risk targets
- Collect, analyze, assess and control information and data from different sources and store into trader credibility management system and risk selectivity criteria management system
- Monitor and push the implementation of mutual declaration related to implementation of risk management system in accordance with Sub Decree on trade facilitation through risk management
- Build the case of customs offense related to post clearance audit that cannot be solved to Director General of GDCE to review and decide to pass to the court
- Co-manage trader registration into risk management system
- Manage sales, transfer, reversal to another customs regime or dispose of raw material, destruction of finished products following the request of garment or non-garment investment company
- Collect taxes or fines from post clearance audit result
- Prepare monthly, quarterly, semi-annually and annually reports on audit and risk management results
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of working result of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by GDCE.

Praka 26.-

Department of Customs Audit has 02 subordinate offices as below:

- Enterprise Audit Office
- Risk Management Office

Each office of Department of Customs Audit of GDCE led a chief and a number of deputy chief as assistant.

Praka 27.-

Enterprise Audit Office has roles and responsibilities as below:

- Cooperate with relevant customs and excise units to identify risky

- companies or importers-exporters for audit
- Post clearance audit on companies or importers exporters in accordance with risk criteria selection
- Cooperate to promote understanding of customs audit official as well as disseminate to promote understanding of post clearance audit mechanism for relevant private sector
- Collect, compile and analyze related data on imports, exports that are the base criteria to select trader target or individual subjecting to audit
- Control, monitor and push the implementation of rules, provision and other standard letters related to customs audit and customs risk management
- Exchange high-risk trader information with relevant customs and excise units
- Collect taxes or fines from post clearance audit result
- Build the case of customs offense related to post clearance audit that cannot be solved to Director General of GDCE to review and decide to pass to the court
- Manage sales, transfer, reversal to another customs regime or dispose of raw material, destruction of finished products following the request of garment or non-garment investment company
- Control operational activities of subordinate officials
- Perform other duties determined by Department of Customs Audit.

Praka 28.-

Risk Management Office has roles and responsibilities as below:

- Manage and analyze base risk data of determination of treatment color and modify risk selection criteria through in force procedures
- Improve function of risk management system to be more effective that can be connected with internal and external automation systems of the unit
- Exchange information on goods, transport means or high risk trader with relevant customs and excise units
- Compile, manage documents and report relating to risk management
- Co-build, implement and evaluate project implementation or action plan to improve the effectiveness of customs risk management
- Raise up orientation proposal for relevant customs and excise units on goods inspection and transport means based on risk assessment
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative document, letter-in, letter-out, summarize and report working result of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by GDCE.

Chapter 7

Department of Prevention and Suppression

Praka 29.-

Department of Prevention and Suppression fulfills the function as a staff of General Department of Customs and Excise of Cambodia on prevention and suppression with following roles and responsibilities:

- Cooperate, create and lead action plan, policies and operational research projects, investigate, prevent and suppress tax evasion and smuggling and other relevant violations
- Serve as the center for management, analysis, assessment of all information related to goods, individual, transport mean and all kind of violation tricks from local and international sources and analyzing and assessing the risk of these information to be used for investigation, suppression of tax evasion and smuggling and other kinds of violation
- Lead and manage operation of all subordinate offices on research, investigate, prevent and suppress all kinds of smuggling and other kinds of violations within customs territory of the Kingdom of Cambodia
- Lead and manage the appointment of secret intelligent network to investigate to identify the target and smuggling offenses and other frauds
- Prepare, record, compile and control weapon, inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report working result of the department
- Manage human resource, statistical information and operational activities of officials of the department
- Perform other duties determined by GDCE.

Praka 30.-

Department of Prevention and Suppression has 09 subordinate offices as below:

- Policy and Administration Office
- Customs Offense Investigation and Information Analysis Management Office
- Zone 1 Tax Evasion and Smuggling Suppression and Research Office where competent territories located in Phnom Penh
- Zone 2 Tax Evasion and Smuggling Suppression and Research Office where competent territories located in Kandal, Takeo, Preyveng and Svayreang
- Zone 3 Tax Evasion and Smuggling Suppression and Research Office where competent territories located in Koh Kong, Kampong Speu, Preah Sihanouk, Kampot, Kep and Sihanoukville
- Zone 4 Tax Evasion and Smuggling Suppression and Research Office

- where competent territories located in Pailen, Battambang, Pursat and Kampong Chhnang
- Zone 5 Tax Evasion and Smuggling Suppression and Research Office where competent territories located in Banteay Meanchey, Ordor Meanchey, Seam Reap, Preah Vihear, Kampongthom and Kampongcham
- Zone 6 Tax Evasion and Smuggling Suppression and Research Office where competent territories located in Steung Treang, Ratanakiri, Mondolkiri, Kratie and Tbong Kmom
- Customs Navigation Office

Each office of Department of Prevention and Suppression of GDCE leaded by a chief and a number of deputy chief as assistant.

Praka 31.-

Policy and Administration Office has roles and responsibilities as below:

- Manage logs of customs law violation and other logs as well as control and transfer to relevant customs and excise units or competent institution in accordance with in force law and provision
- Study the impact from tax evasion and smuggling and relevant offense for developing strategic policy and action plan to prevent and suppress those tax evasion and smuggling and relevant offense
- Cooperate, build, coordinate, summarize and evaluate the results of implementation and modification of strategic policy, action plan, operation plan and other relevant responsibilities on fighting against all kinds of tax evasion and smuggling and other relevant offense
- Control statistics of tax evasion and smuggling suppression results that are implemented by customs and excise units nationwide
- Prepare, record, compile and control weapon, inventory list of state property of the department
- Manage accounting and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Perform other duties determined by Department of Prevention and Suppression.

Praka 32.-

Customs Offense Investigation and Information Analysis Office has roles and responsibilities as below:

- Collect, compile and manage information of all kinds of tax evasion and smuggling of offenses related to import, transit as well as transport means and relevant individuals
- Analyze, assess the customs information with confidentiality and professionalism and identify targets to serve the prevention and suppression of tax evasion and smuggling and transnational offenses for the base of implementation in line with national laws and international conventions

- Build and appoint secret intelligent network to collect information for prevention and suppression of tax evasion and smuggling and other offense
- Cooperate to exchange information on tax evasion and smuggling and other offense with customs and excise units as well as both local and international competent institutions determined by GDCE
- Manage the implementation of information investigation or complaint related to tax evasion and smuggling cases in accordance with in force provision
- Transfer the investigation cases to relevant competent institutions if required
- Provide and request for investigation cooperation of tax evasion and smuggling if needed from competent units and institutions, foreign customs administration and international institutions in accordance with in force provision
- Monitor the implementation of suspicious cases related to tax evasion and smuggling and other relevant offenses under customs territories of the Kingdom of Cambodia
- Build statistical result of tax evasion and smuggling that has been investigated and exchange information as well as analyze the situation of tax evasion and smuggling nationwide
- Manage operational activities of subordinate customs and excise officials
- Perform other duties determined by Department of Prevention and Suppression.

Praka 33.-

Tax Evasion and Smuggling Suppression and Research Offices of the 06 zones have roles and responsibilities as below:

- Take measure to research, prevent and suppress all kinds of tax evasions, smugglings that are under its competence on its customs territories of the Kingdom of Cambodia
- Cooperate with other competent units if necessary to exchange information and/or carry out tax evasion and smuggling and relevant offense operation in accordance with in force provision
- Coordinate between each office in case that the operations cover the jurisdiction of another office, especially in the case of evictions or in the case of actual offenses
- Coordinate with Customs Navigation Office in case the operations cover the territory of the customs of the Kingdom of Cambodia, especially in the case of evictions or in the case of actual offenses
- Control the goods temporarily detained and manage these goods according to the decision of GDCE or relevant competent authority
- Manage logs of customs law violation and other logs as well as

control and transfer to GDCE or relevant competent institutions to review and find solution in accordance with in force law and provision

- Summarize working results and send the report to Policy and Administration Office
- Collect, compile and manage information of all kinds of tax evasion and smuggling of offenses related to import, transit as well as transport means and relevant individuals
- Manage operational activities of subordinate customs and excise officials
- Perform other duties determined by Department of Prevention and Suppression.

Praka 34.-

Customs Navigation Office has roles and responsibilities as below:

- Take measures to investigate and suppress all kinds of tax evasion on the waters and islands of the customs territory of the Kingdom of Cambodia, including the appointment of secret intelligent networks and special forces for the prevention and suppression of all customs and other crimes in accordance with in force provisions of Law on Customs and other provisions. The waters include seas and rivers of the Kingdom of Cambodia and the flooding-affected areas of these seas and rivers and are within the customs territory of the Kingdom of Cambodia
- Cooperate with other competent units, if necessary, to exchange information and/or perform operations of customs offense suppression in accordance with in force law and provision
- Coordinate with Tax Evasion Suppression and Investigation Office as stated in the provision 33 of this Prakas in case its operations require coverage entering customs territory of the Kingdom of Cambodia especially in case of evictions or in the case of actual offenses
- Control the goods temporarily detained and manage these goods according to the decision of units or relevant competent authority
- Make a record of the detention or other records and send these records to the units or competent institutions to review and find solution in accordance with in force provisions
- Appoint secret intelligent network of tax evasion and smuggling suppression, operate at targeted locations both inlands and islands as stated above following the orders of GDCE
- Collect and convey related information of import-export including goods, transport means and all kinds of trick to Information Analysis and Customs Offense Investigation Office as stated in Praka 32 of this Prakas and to other units determined by GDCE

- Manage operational activities of subordinate customs officials
- Perform other duties determined by Prevention and Suppression Office.

Chapter 8

Department of Excise

Praka 35.-

Department of Excise fulfills the function as a staff of General Department of Customs and Excise of Cambodia on excise with following roles and responsibilities:

- Raise up proposals of policy related to taxes and other fees, production management, import-export, distribution, inventory of petroleum products and other special taxable goods determined by Ministry of Economy and Finance
- Build master plan and action plan for developing excise sector and for trade facilitation under each customs regime of GDCE
- Manage operation of duty-free shops nationwide
- Manage and control import export formalities, taxes collection and other fees, issuance of import-export licenses, issuance of transport means identity card and distribution of all kinds of petroleum product at warehouses or other business locations under control of Department of Excise
- Control operation of business locations that produce special taxable goods as determined by GDCE as well as cooperate with the relevant authorities to investigate and suppress customs offenses related to these businesses
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report working result of the department
- Manage human resource, statistical information table and operational activities of officials of the department
- Perform other duties determined by GDCE.

Praka 36.-

Department of Excise has 03 subordinate offices as below:

- Excise Policy and Management Office
- Petroleum Product Management and Energy Office
- Prevention, Suppression and Production Management Office

Each office of Department of Excise of GDCE led by a director and a number of deputy director as assistant.

Praka 37.-

Excise Policy and Management Office has roles and responsibilities as below:

- Raise up policy proposals related to taxes and other fees, production management of import-export, distribution, inventory list of petroleum and other special taxable goods as determined by GDCE
- Build master plan and action plan for developing excise sector and for trade facilitation under each customs regime of GDCE
- Manage the operation of duty-free shops nationwide
- Manage issuance of import-export licenses and issuance of identity card of petroleum transport means that are under control of Department of Excise
- Prepare, record, compile and control weapon, inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report working result of the department
- Manage statistics and accounting of Department of Excise
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials of the department
- Perform other duties determined by GDCE.

Praka 38.-

Petroleum Product Management and Energy Office has roles and responsibilities as below:

- Manage and control customs formalities of import-export on petroleum products and energy in accordance with in force provision
- Manage, control, measure, monitor transportation, distribution, refueling, discharging, especially in charge of managing issuance of license of petroleum transport means at warehouse or business locations nationwide as determined by GDCE
- Control operational activities of subordinate customs officials
- Perform other duties determined by Department of Excise.

Praka 39.-

Prevention, Suppression and Product Management Office has roles and responsibilities as below:

- Cooperate with other relevant customs and excise units and competent authority to build policy serving for research, prevention and suppression offenses related to petroleum and energy production
- Take measures to research, prevent and suppress offenses related to petroleum production business in customs territory of the Kingdom of Cambodia in accordance with in force provision and as

- determined by DGCE
- Cooperate with customs and excise units and relevant competent authority to gather and exchange information related to unusual activities of individuals, transport means and offense tricks on petroleum and energy products
- Manage and control operation of local production of petroleum, biofuels and other special taxable goods as determined by GDCE
- Manage operational activities of subordinate customs officials
- Perform other duties determined by Department of Excise.

Chapter 9

Department of Customs Procedures

Praka 40.-

Department of Customs Procedures fulfills the function as a staff of General Department of Customs and Excise of Cambodia on customs regime with following roles and responsibilities:

- Participate in building management policy, investment activities and import-export activities of organization, embassy, government agency and other individuals under preference regime
- Control and manage the issuance of license for import-export under preference regimes determined by GDCE as well as monitor utilization of equipment and all kinds of goods granted preference regimes
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of results of the department
- Manage human resource, statistical information table and operational activities of customs officials in the department
- Perform other duties determined by GDCE.

Praka 41.-

Department of Customs Procedures has 04 subordinate offices as below:

- Administration and Management Office
- Controlling Office
- Garment Investment Management Office
- Non-Garment Investment Management Office

Each office of Department of Customs Procedures led by a chief and a number of deputy chief as assistant.

Praka 42.-

Administration and Management Office has roles and responsibilities as below:

- Manage one single window service of the department

- Responsible for financial management, accounting and prepare annual budget with cooperation with relevant customs and excise units of GDCE
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report of results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information and operational activities of customs officials in the department
- Perform other duties determined by GDCE.

Praka 43.-

Controlling Office has roles and responsibilities as below:

- Participate in making policy related to building and modifying prohibition and restriction on import-export
- Control and manage the issuance of import-export license of all kinds of goods under prohibited and restricted goods list and goods that are under any preferential regimes outside private sector investment framework such as import under public investment, import of organizations, embassy, state institutions and other preferential regimes that are not stated in provision parka 44 and 45 of this Prakas
- Co-research, collect data and compile as a regular reporting system on import-export under a certain customs regimes determined by Department of Customs Procedures
- Manage operational activities of subordinate officials
- Perform other duties determined by Department of Customs Procedures.

Praka 44.-

Garment Investment Management Office has roles and responsibilities as below:

- Participate in making incentive management policy and trade facilitation for garment sector investment
- Control and manage the issuance of import-export license of all kinds of goods of companies of the garment sector investment that are located outside free zones following decision from Council for Development of Cambodia and other relevant competent institutions
- Co-manage, monitor and control the compliance of purposes of using equipment, raw materials and all kinds of goods granted suspended or exempted regimes including directly inspecting the compliance of business locations in accordance with in force law and provision
- Co-research, collect data and compile as a regular reporting system on import-export under a certain customs regimes determined by

Department of Customs Procedures

- Manage operational activities of subordinate officials
- Perform other duties determined by Department of Customs Procedures.

Praka 45.-

Non-Garment Investment Management Office has roles and responsibilities as below:

- Participate in making incentive management policy and trade facilitation for non-garment sector investment
- Control and manage the issuance of import-export license of all kinds of goods of companies of the non-garment sector investment that are located outside free zones following decision from Council for Development of Cambodia and other relevant competent institutions
- Co-manage, monitor and control the compliance of purposes of using equipment, raw materials and all kinds of goods granted suspended or exempted regimes including directly inspecting the compliance of business locations in accordance with in force law and provision
- Co-research, collect data and compile as a regular reporting system on import-export under a certain customs regimes determined by Department of Customs Procedures
- Manage operational activities of subordinate officials
- Perform other duties determined by Department of Customs Procedures.

Chapter 10

Department of Free Zone Management

Praka 46.-

Department of Free Zone Management fulfills the function as a staff of General Department of Customs and Excise of Cambodia on free zone management with following roles and responsibilities:

- Participate in creating policy of free zone operation management in accordance with in force relevant law and provision and in line with best international practices
- Join the Cambodian Special Economic Zone Committee to review and decide on the application for import permission for equipment and other goods for construction of SEZ infrastructure of the developers
- Facilitate participation of the competent customs and excise officials with the Special Economic Zone Administration in reviewing and deciding on-site incentives for the import of production equipment, construction materials and other production inputs of the investors
- Manage, monitor and verify the compliance of the duties and

obligations of the developers and investors in the SEZ during the construction of infrastructure and production bases and during business operations

- Manage and lead hierarchical orders directly to the competent customs and excise offices in free and special economic zones
- Prepare, compile and manage the inventory of state property of the department
- Manage and circulate administrative documents, other in and out letters, summarize and report the results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resources, statistical data, information table and operational activities of officials in the department
- Perform other duties as determined by the General Department of Customs and Excise of Cambodia.

Praka 47.-

Department of Free Zone Management has below subordinate offices:

- Free Zone Management and Policy Office
- Customs and Excise Offices in Special Economic Zones

Each office of Department of Free Zone Management of the General Department of Customs and Excise of Cambodia led by a director and a number of deputy director as assistant.

Praka 48.-

Free Zone Management and Policy Office has following roles and responsibilities:

- Participate in making policy of free zone operation management in accordance with in force relevant law and provision and in line with best international practices
- Facilitate the customs procedure of export, import or transit of goods and means of transportation of special economic zones to smoothly proceed in accordance with special customs procedures for implementation in special economic zones and other in force provisions
- Join the SEZ Committee of Cambodia to review and decide on application for import permit for equipment, facilities and other goods for infrastructure construction of the SEZ by the developer
- Assign watchdog and monitoring teams to ensure compliance with transit procedures between border crossings and free zones and/or SEZ and prevent and suppress all customs offenses related to the tax suspension regime and the fulfillment of tax and eventual tax obligations in all free zones and/or SEZ
- Manage taxes, fines and all other revenues of the department collected in accordance with the provisions in force
- Prepare, compile and manage the inventory of state property of the

- department
- Manage and circulate administrative documents, other incoming and outgoing letters, summarize and report the results of the department
 - Develop action plan and revenue-expenditure plan of the department
 - Manage human resources, statistical information table and operational activities of officials in the department
 - Perform other duties as determined by Department of Free Zone Management.

Praka 49.-

Customs and Excise Offices in Special Economic Zones of each special economic zone have following roles and responsibilities:

- Facilitate the participation of the competent customs and excise officials at Special Economic Zone Administration to review and decide on-site incentives for the import of production equipment, construction materials and other production inputs of local investors
- Manage, monitor and verify the compliance of duties and obligations of regional developers and investors in special economic zones during the construction of infrastructure and production bases and during business operations
- Manage and control customs procedures related to the export, import and transit of goods and transport means of each special economic zone in accordance with the provisions in force
- Manage, inspect and collect tax on goods subject to tax in the SEZ and assign a team of supervisors to monitor the compliance of regional developers, local investors and other stakeholders of each SEZ
- Manage the operational activities of customs and excise officials under their supervision
- Perform other duties as determined by Department of Free Zone Management.

Chapter 11**Department of Information Technology****Praka 50.-**

Department of Information Technology of General Department of Customs and Excise of Cambodia fulfills the function as a staff of General Department of Customs and Excise of Cambodia on information technology with following roles and responsibilities:

- Prepare, build and improve strategic policy, action plan, standard principles and customs procedures related to management and utilization of information and technology
- Participate in and advice on drafting law preparation and legal

- standard letter related to information and monitoring technology
- Study, analyze requirement, develop and prepare to implement information technology system for supporting working program of GDCE
- Manage and implement information technology system and monitoring technology system for ensuring achievement of modernization program and trade facilitation
- Collect, compile, produce and disseminate statistical data related to import-export, transit
- Manage and keep statistical data to ensure security and privacy
- Manage and update website, social media page and E-mail used by GDEC
- Manage, install and maintain data center and data recovery center to ensure the sustainability of information technology operation
- Monitor, control and advice on procedures and operation of customs formalities
- Improve, ensure safety, support and provide services of information technology utilization
- Coordinate and promote cooperation within national, regional and international framework on exchanging data and information and monitoring technology usages
- Participate in checking content and negotiating maintenance contract with supply company and/or provide maintenance services and repairs
- Participate in preparing and coordinating development and implementation of National Single Window, regional customs transit system, ASEAN Single Window and relevant information technology system
- Prepare and compile the report related to management and information and monitoring technology usages
- Participate in information technology training
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, other in and out letters, summarize and report the results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resources, statistical data, information table and operational activities of officials in the department
- Perform other duties as determined by GDCE.

Praka 51.-

Department of Information Technology has 04 subordinate offices and 01 unit as below:

- Statistics and Administration Office

- Infrastructure System Office
- Information Technology Office
- Scanner and Camera Management Unit

Each office of Department of Information Technology of GDCE led by a director and a number of deputy director as assistant.

Praka 52.-

Statistics and Administration Office has roles and responsibilities as below:

- Manage and update website, social media page and E-mail used by GDCE
- Participate in and advice on drafting law preparation and legal standard letter related to information and monitoring technology
- Monitor, control and advice on procedures and operation of customs formalities
- Collect, compile, produce and disseminate statistical data related to import-export, transit
- Manage and keep statistical data to ensure security and privacy
- Participate in checking content and negotiating maintenance contract with supply company and/or provide maintenance services and repairs
- Coordinate and promote cooperation within national, regional and international framework on exchanging data and information and monitoring technology utilization
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, other in and out letters, summarize and report the results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resources, statistical data, information table and operational activities of officials in the department
- Perform other duties as determined by Department of Information Technology.

Praka 53.-

Infrastructure System Office has roles and responsibilities as below:

- Prepare, build strategy, standard principles and custom procedures related to management and using monitoring technology system
- Manage, control, monitor, check any necessary requirement and evaluate monitoring technology implementation
- Manage, install and maintain data center and data recovery center to ensure the sustainability of information technology operation
- Improve, ensure safety, support and provide services of information technology usages
- Perform other duties determined by Department of Information Technology.

Praka 54.-

Information Technology Office has roles and responsibilities as below:

- Prepare, build and improve strategic policy, action plan, standard principles and customs procedures related to management and utilization of information and technology
- Study, analyze requirement, develop and prepare to implement information technology system for supporting working program of GDCE
- Control, monitor and evaluate implementation of strategy and exchange management policy and risk management to support information technology implementation
- Consult and advice on information technology implementation system to subordinate customs and excise units of GDCE
- Manage, control, monitor and evaluate information technology implementation
- Participate in preparing and coordinating development and implementation of National Single Window, regional customs transit system, ASEAN Single Window and relevant information technology system
- Perform other duties determined by Department of Information Technology.

Praka 55.-

Scanner and Camera Management Unit has roles and responsibilities as below:

- Prepare action plan and build necessary provision related to scanner utilization and customs controlling camera system
- Prepare scanner management methodologies and customs controlling camera system
- Raise proposals of scanner utilization requirement and customs controlling camera system at relevant customs and excise units
- Control, monitor and evaluate the efficiency of scanner utilization and customs controlling camera system at relevant customs and excise units
- Perform other duties determined by Department of Information Technology.

Chapter 12

Department of International Customs Cooperation

Praka 56.-

Department of International Customs and Cooperation fulfills the function as a staff of General Department of Customs and Excise of Cambodia on international customs cooperation with following roles and responsibilities:

- Study and analyze information related to economy and international trade by comparing with data of customs administration of regional and global trading partner countries

- Coordinate with World Customs Organization, other customs administration and with other organizations related to customs
- Coordinate and cooperate with relevant units of ministry, institution of Royal Government under economic cooperation and international trade framework
- Participate in supervising and evaluating efficiency of customs operations
- Prepare, build strategy and customs and excise vision in the context of globalization, trade and regional and world economic integration
- Study and advice on operation participation of customs in the regional organization and the world as well as promote to increase bilateral relationship with customs administration of other countries
- Monitor and coordinate the implementation of obligation of Cambodia related to customs affairs under multilateral and bilateral agreements
- Analyze, evaluate and advice on possible impacts from the implementation of multilateral and bilateral agreements especially related to customs revenue
- Cooperate with relevant units of GDCE to research and analyze information related to all kinds of customs offenses from internal and international sources
- Participate in negotiating bilateral, regional, multilateral free trade agreements and manage the implementation of these free trade agreements
- Participate in analyzing any challenges that can happen from the implementation of free trade agreements especially the impact on customs revenue and raise up policy and compensation measures
- Cooperate and coordinate the training, seminar and meetings in bilateral, multilateral and international levels
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by GDCE.

Praka 57.-

Department of International Customs and Cooperation has 03 subordinate offices and 01 unit as below:

- Management and Administration Office
- Customs Cooperation Office
- Free Trade Office

Each office of the Department of International Customs and Cooperation of GDCE led by a chief and a number of deputy chief as assistant.

Praka 58.-

Management and Administration Office has roles and responsibilities as below:

- Cooperate and coordinate the training, seminar and meetings in bilateral, multilateral and international levels
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by GDCE.

Praka 59.-

Customs Cooperation Office has roles and responsibilities as below:

- Participate in building strategy and customs and excise vision in the context of globalization, trade and regional and world economic integration
- Advice on participation of customs cooperation in the regional organization and the world as well as promote to increase bilateral and multilateral relationship related to customs
- Coordinate and cooperate with relevant units of ministry, institution of Royal Government under economic cooperation and international trade framework
- Monitor and evaluate the implementation of obligation of Cambodia related to customs affairs under multilateral and bilateral agreements
- In charge of focal point related to international customs cooperation framework
- Participate in consultation on draft law, legal standard letter, convention, agreement and MoUs related to international customs cooperation
- Cooperate with relevant units of GDCE to research and analyze information related to all kinds of customs offenses from internal and international sources
- Manage operational activities of subordinate customs and excise officials
- Perform other duties determined by Department of International Customs and Cooperation.

Praka 60.-

Free Trade Office has roles and responsibilities as below:

- Prepare strategy and build policy documents for participation in bilateral and multilateral free trade agreement

- Monitor and coordinate the implementation of obligation of Cambodia related to customs affairs under multilateral and bilateral agreements
- Participate in analyzing any challenges that can happen from the implementation of free trade agreements especially the impact on customs revenue and raise up policy and compensation measures
- Manage operational activities of subordinate customs and excise officials
- Perform other duties determined by Department of International Customs and Cooperation.

Chapter 13

Department of Export Management

Praka 61.-

Department of Export Management fulfills the function as a staff of General Department of Customs and Excise of Cambodia on export management with following roles and responsibilities:

- Control by hierarchy on subordinate Export Customs and Excise Offices
- Appoint watchdogs and monitoring teams for managing controlling cooperation on tax collection and other fees and finish in force customs procedures on export goods, temporary customs inventory and/or business locations of investors of export under investment regime determined by GDCE
- Cooperate, build and implement policy as well as relevant provision related to export to motivate the efficiency of trade facilitation through international best practices
- Manage, build statistics of exported goods through road, waterway and air
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by GDCE.

Praka 62.-

Department of Export Management has 05 subordinate offices as below:

- Management and Administration Office
- Customs Controlling Office of Phnom Penh Exported Goods
- Customs Controlling Office of Kandal Province Exported Goods
- Customs Controlling Office of Kampong Speu Exported Goods
- Customs Controlling Office of Other Provinces Exported Goods

Each office of Department of Export Management of GDCE led by a chief and a number of deputy chief as assistant.

Praka 63.-

Management and Administration Office has roles and responsibilities as below:

- Participate in building and implementing policy as well as relevant provision related to export to motivate the efficiency of trade facilitation through international best practices
- Manage and do post customs clearance on customs audit on single administration document of export of the department
- Control identity certificate issuance for transit for transporting goods of qualified investor that is under control of Department of Export Management
- Prepare, record, compile and manage inventory list of state property of the department
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Prepare action plan and revenue-expenditure plan of the department
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by Department of Export Management.

Praka 64.-

Customs Controlling Office of Phnom Penh, Kandal and Kampong Speu Exported Goods has roles and responsibilities as below:

- Manage, control customs formalities of export and tax collection and other fees on exported goods at customs temporary inventory and/or at business locations of investor who is under investment regime in geographic management and its competent territory
- Research, prevent and suppress relevant customs export in the geography of its competent territory in accordance with in force provision by cooperating with customs and excise units as well as relevant competent authority if necessary
- Participate in building and implementing policy as well as provisions related to export in to motivate the efficiency of trade facilitation in accordance with international best practices
- Manage operational activities of subordinate customs and excise officials
- Perform other duties determined by Department of Export Management.

Praka 65.-

Customs Controlling Office of Other Provinces Exported Goods has roles and responsibilities as below:

- Manage, control customs formalities of export and collect tax and other fees on exported goods at temporary customs inventory

- and/or at business locations of investor under investment regime in geographic management and relevant competent territory outside Phnom Penh, Kandal and Kampong Speu
- Research, prevent and suppress customs offenses related to export in the geography of its competent territory in accordance with in force provision by cooperating with customs and excise unit as well as relevant competent authorities if necessary outside the geography of Phnom Penh, Kandal and Kampong Speu
 - Participate in building and implementing policy as well as provisions related to export in to motivate the efficiency of trade facilitation in accordance with international best practices
 - Manage operational activities of subordinate customs and excise officials
 - Perform other duties determined by Department of Export Management.

Chapter 14

Secretariat of General Department of Customs and Excise of Cambodia

Praka 66.-

Secretariat fulfills the function as a staff of General Department of Customs and Excise of Cambodia on secretariat with following roles and responsibilities:

- Research, examine, study, report and regularly give advices on important issues to Director General of GDCE
- Prepare, compile and maintain necessary documents of Director General of GDCE
- Examine all documents; draft of requests, files or other opinions before submitting to the management of GDCE for approval
- Prepare and manage internal audit on Customs and Excise Units and perform other missions determined by Director General of GDCE
- Prepare, manage internal audit work of customs and excise unit as determined by Director General of GDCE
- In charge of controlling and monitoring the compliance and motivate the implementation of measures, provision and standard letters that are the competence and governance of GDCE
- Coordinate internal work of GDCE and coordinate the work with GDCE and relevant units under supervision of Ministry of Economy and Finance
- Co-prepare the reports and co- build semi-annually and annually operation action plan of GDCE
- Perform other duties determined by GDCE.

Praka 67.-

Secretariat of GDCE has 02 subordinate offices as below:

- Assistance and Secretary Office
- Internal Audit Office

Each office of Secretariat of GDCE led by a director and a number of deputy director as assistant.

Praka 68.-

Assistance and Secretary Office has roles and responsibilities as below:

- Research, examine, study, report and regularly give advices on important issues to Director General of GDCE
- Prepare, compile and maintain necessary documents of Director General of GDCE
- Examine all documents; draft of requests, files or other opinions before submitting to the management of GDCE for approval
- Control and transfer internal documents of GDCE by procedures with respect to daily professional following the guidance of Director General of GDCE
- Prepare, record, compile and manage inventory list of state property of secretariat
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of the department
- Prepare action plan and revenue-expenditure plan of the Secretariat
- Manage human resource, statistical information table and operational activities of officials in the secretariat
- Perform other duties determined by Director General of GDCE.

Praka 69.-

Internal Audit Office has roles and responsibilities as below:

- Build and implement planning of internal audit of GDCE and cooperate with relevant customs and excise units if necessary to foster the efficiency of revenue mobilization and promotion of governance of GDCE
- Control, monitor and foster the implementation of rules, provision and relevant standards related to law enforcement, obligation and governance of GDCE
- Internal audit on operational activities of subordinate units of GDCE including result evaluation of audit and raise up the possibilities of reasonable measures for Director General of GDCE for review and approval in accordance with in force provision
- Co-control, study and analyze issues related to financial management and raise reasonable planning for regular improvement of financial management of GDCE
- Manage human resource, statistical information table and operational activities of officials in the department
- Perform other duties determined by Director General of GDCE.

Chapter 15

National School of Customs

Praka 70.-

National School of Customs fulfills the function as a staff of General Department of Customs and Excise of Cambodia on training on skills related to customs and excise with following roles and responsibilities:

- Prepare the program and training plan, capacity building of human resource, increase the quality of customs and excise techniques and relevant skills for customs and excise officials, officials of relevant ministries, institution and individuals
- Co-select and evaluate the capacity of customs and excise officials for local and oversea training
- Implement short, medium and long term training program in collaboration with ministry, institution, national and international organizations if necessary
- Collect, compile, translate, publish and deposit documents related to study, research related to customs and excise techniques and other relevant skills
- Manage laboratory and practice the experiment, chemical analysis related to customs and excise technical skills
- Manage library and legal documents related to customs skills
- Raise up the revenue-expenditure plan for National School of Customs
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of National School of Customs
- Prepare action plan and revenue-expenditure plan of National School of Customs
- Manage human resource, statistical information table and operational activities of officials in National School of Customs
- Perform other duties determined by Director General of GDCE.

National School of Customs has Board of Director for consulting on working process, curriculum, research and other activities related to training. Composition of Board of Director of National School of Customs is determined through decision of Director General of GDCE.

Praka 71.-

National School of Customs of GDCE has 03 subordinate offices as below:

- Administration and Management Office
- Planning, Policy and Cooperation Office
- Training and Laboratory Office

Each office of National School of Customs led by a chief and a number of chief as assistant.

Praka 72.-

Administration and Management Office has roles and responsibilities as below:

- Manage and circulate administrative documents of National School

- of Customs
- Summarize and report result and training action of National School of Customs
- Manage human resource, statistical information table and operational activities of officials in National School of Customs
- Raise up the revenue-expenditure plan for National School of Custom
- Perform other duties determined by National School of Customs.

Praka 73.-

Planning, Policy and Cooperation Office has roles and responsibilities as below:

- Prepare the program and training plan, capacity building of human resource, increase the quality of customs and excise techniques and relevant skills for customs and excise officials, officials of relevant ministries, institution and individuals
- Cooperate with Department of Finance and Personnel to select and evaluate the capacity of customs and excise officials for local and oversea training
- Cooperate with national and international training institutions related to training of National School of Customs
- Perform other duties determined by Director of National School of Customs and Director General of GDCE.

Praka 74.-

Training and Laboratory Office has roles and responsibilities as below:

- Implement training program, capacity building of human resource, increase the quality of customs and excise techniques and relevant skills for customs and excise officials, officials of relevant ministries, institution and individuals
- Perform experiment, research, chemical analysis related to customs and excise techniques
- Collect, compile, translate, publish and deposit documents related to study, research related to customs and excise techniques and other relevant skills
- Perform other duties determined by Director of National School of Customs and Director General of GDCE.

Chapter 16

Local Units of General Department of Customs and Excise of Cambodia

Praka 75.-

Local units of GDCE includes:

- Customs and Excise Unit Inspecting Local Customs Formalities
- Capital-Provincial Customs and Excise Branch

Organizational Chart of local units of GDCE is stated Annex 2 of this Prakas.

Praka 76.-

Customs and Excise Unit Inspecting Local Customs Formalities include:

- International Airport Customs and Excise Branch
- Phnom Penh International Port Customs and Excise Branch
- Sihanoukville International Port Customs and Excise Branch
- Post Customs and Excise Branch
- Dry Port Customs and Excise Branch

Each Customs and Excise Unit Inspecting Local Customs Formalities led by a Director whose ranking is equal to deputy director of department and a number of deputy director whose ranking is equal to chief office.

Praka 77.-

International Airport Customs and Excise Branch fulfills the function as a staff of General Department of Customs and Excise of Cambodia with following roles and responsibilities:

- Manage by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Customs Controlling Offices at International Airports determined by Director General of GDCE
- Implement policy of exchanging international trade, implement law and provision related to management, control and collect taxes on export-import through airway including passenger's belongings, currency, metal, precious stones, cultural heritages and post
- Take measures to research and prevent, suppress tax evasion, drug smuggling and prohibited goods that are under the competent territory of the units in accordance with in force provision
- Inspect customs formalities at airport
- Participate in building and implement policy as well as provisions related to import-export through airway to foster the efficiency of trade facilitation through international best practices
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch
- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by GDCE.

Praka 78.-

Phnom Penh International Port Customs and Excise Branch fulfills the function as a staff of General Department of Customs and Excise of Cambodia with following roles and responsibilities:

- Manage by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Customs Controlling Offices determined by Director General of GDCE
- Implement policy of exchanging international trade, implement law and provision related to management, control and collect taxes on export-import through Phnom Penh International Port
- Take measures to research and prevent, suppress tax evasion, drug smuggling and prohibited goods that are under the competent territory of the units in accordance with in force provision
- Control, inspect, monitor and manage export-import goods including passenger's belongings, currency, metal, precious stones, cultural heritages and post
- Manage and do in and out navigation formalities through Phnom Penh international port
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch
- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by Director General of GDCE.

Praka 79.-

Sihanoukville International Port Customs and Excise Branch fulfills the function as a staff of General Department of Customs and Excise of Cambodia with following roles and responsibilities:

- Manage by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Customs Controlling Offices determined by Director General of GDCE
- Implement policy of exchanging international trade, implement law and provision related to Sihanoukville

- Take measures to research and prevent, suppress tax evasion happening under the competent territory of the unit in accordance with in force provision
- Control, inspect, monitor and manage export-import goods including passenger's belongings, currency, metal, precious stones, cultural heritages and post
- Manage and do in and out navigation formalities through Sihanoukville International Port
- Prepare, record, compile and manage inventory list of state property of Customs and Excise Branch
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch
- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by Director General of GDCE.

Praka 80.-

Post Customs and Excise Branch fulfills the function as a staff of General Department of Customs and Excise of Cambodia with following roles and responsibilities:

- Manage by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Customs Controlling Offices at Postal Offices determined by Director General of GDCE
- Appoint watchdogs and monitoring teams determined by GDCE for controlling operational management, tax collection and customs formalities completion in accordance with in force provision on import-export goods through postal packages
- Participate in building and implement policy of international trade exchange as well provision related to import-export through postal packages to foster the efficiency of trade facilitation through international best practices
- Prepare, record, compile and manage inventory list of state property

of Customs and Excise Branch

- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch
- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by Director General of GDCE.

Praka 81.-

Dry Port Customs and Excise Office fulfills the function as a staff of General Department of Customs and Excise of Cambodia with following roles and responsibilities:

- Manage by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Customs and Excise Offices at dry ports(temporary customs inventory) that are under its competent territory
- Manage, control and collect taxes on export-import goods including passenger's belongings, currency, metal, precious stones, cultural heritages and post
- Take measures to research and prevent, suppress tax evasion happening under the competent territory of the unit in accordance with in force provision
- Participate in building and implement policy as well as provision related to import-export through dry ports to foster the efficiency of trade facilitation through international best practices
- Manage general administration, accounting, finance and cashier real estate, property and inventory list of state property of the unit
- Prepare, record, compile and manage inventory list of state property of Customs and Excise Branch
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch

- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by Director General of GDCE.

Praka 82.-

Capital- Provincial Customs and Excise Branch including Phnom Penh Customs and Excise Branch and other Provincial Customs and Excise Branches.

Each Capital-Provincial Customs and Excise Branch led by a director whose ranking is deputy director of department and a number of deputy director whose ranking is equal to chief office.

Praka 83.-

Capital-Provincial Customs and Excise Branch is a local customs and excise unit that fulfills function as a staff of GDCE with following roles and responsibilities:

- Manage and lead by hierarchy on subordinate Customs and Excise Offices including Administration and Management Office and Local Customs and Excise Offices or Border Checkpoint Offices that are under its competent territory as determined by GDCE
- Manage, control and collect taxes on export-import goods including passenger's belongings, currency, metal, precious stones, cultural heritages and post
- Participate in building and implement policy as well as provision related to import-export through dry ports to foster the efficiency of trade facilitation through international best practices
- Conduct research, prevent and suppress all kinds of tax evasion in capital or provincial geography that is under the competent territory of the unit in accordance with in force provision by cooperating with customs and excise as well as relevant competent authority especially local authority and competent court if necessary
- Prepare, record, compile and manage inventory list of state property of Customs and Excise Branch
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch

- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Perform other duties determined by Director General of GDCE.

Praka 84.-

Customs and Excise Office at Border Checkpoint or each local branch led by a chief and a number of deputy chief as assistant with roles and responsibilities determined by Director General of GDCE.

Administration and Management Office of each local unit of GDCE fulfills the function as a staff of Customs and Excise Branch itself with following roles and responsibilities:

- Prepare, record, compile and manage inventory list of state property of Customs and Excise Branch
- Manage and circulate administrative documents, letter-in, letter-out, summarize and report results of Customs and Excise Branch
- Prepare action plan and revenue-expenditure plan of Customs and Excise Branch
- Manage human resource, statistical information table and operational activities of officials in Customs and Excise Branch
- Audit on post customs clearance and research and suppress tax evasion in relevant competent territory in accordance with provision
- Perform other duties determined by each local unit itself.
- Customs and Excise Office of each local unit of GDCE fulfills function as a staff of Customs and Excise Branch itself with following roles and responsibilities:
 - Manage, control and collect tax on all kinds of import-export goods through temporary customs inventory at border checkpoint or other local unit in the competent territory of the unit itself in accordance with in force provision (For customs and excise unit controlling local customs formalities and bordering provincial customs and excise branch)
 - Research, prevent and suppress all kinds of tax evasion in the competent territory in accordance with provision with cooperation with relevant customs and excise unit as well as competent authority especially local authority and competent court if necessary (For all local units of GDCE)
 - Manage, control customs formalities on transportation means that enter-exit the Kingdom of Cambodia
 - Perform other duties determined by Director General of GDCE.

Praka 85.-

Preparation and functioning of customs and excise offices under supervision of local unit of GDCE determined by Director General of GDCE.

Praka 86.-

Director General of GDCE is responsible for additional procedures according to the necessity to ensure the effectiveness and efficiency of the implementation of this Prakas.

Chapter 17

Final Provision

Praka 87.-

All provisions with contrary contents with this Prakas shall be void and null.

Praka 88.-

Director of Cabinet, Secretary General, Director General of all General Departments and Units under supervision of Ministry of Economy and Finance shall be in charge of implementation following this Prakas with roles and responsibilities respectively from this signed date onward.

Phnom Penh, 08 February 2018

Senior Minister

Minister of the Ministry of Economy and Finance

[Signed and Stamped]

Academician AUN PORNMONIRATH

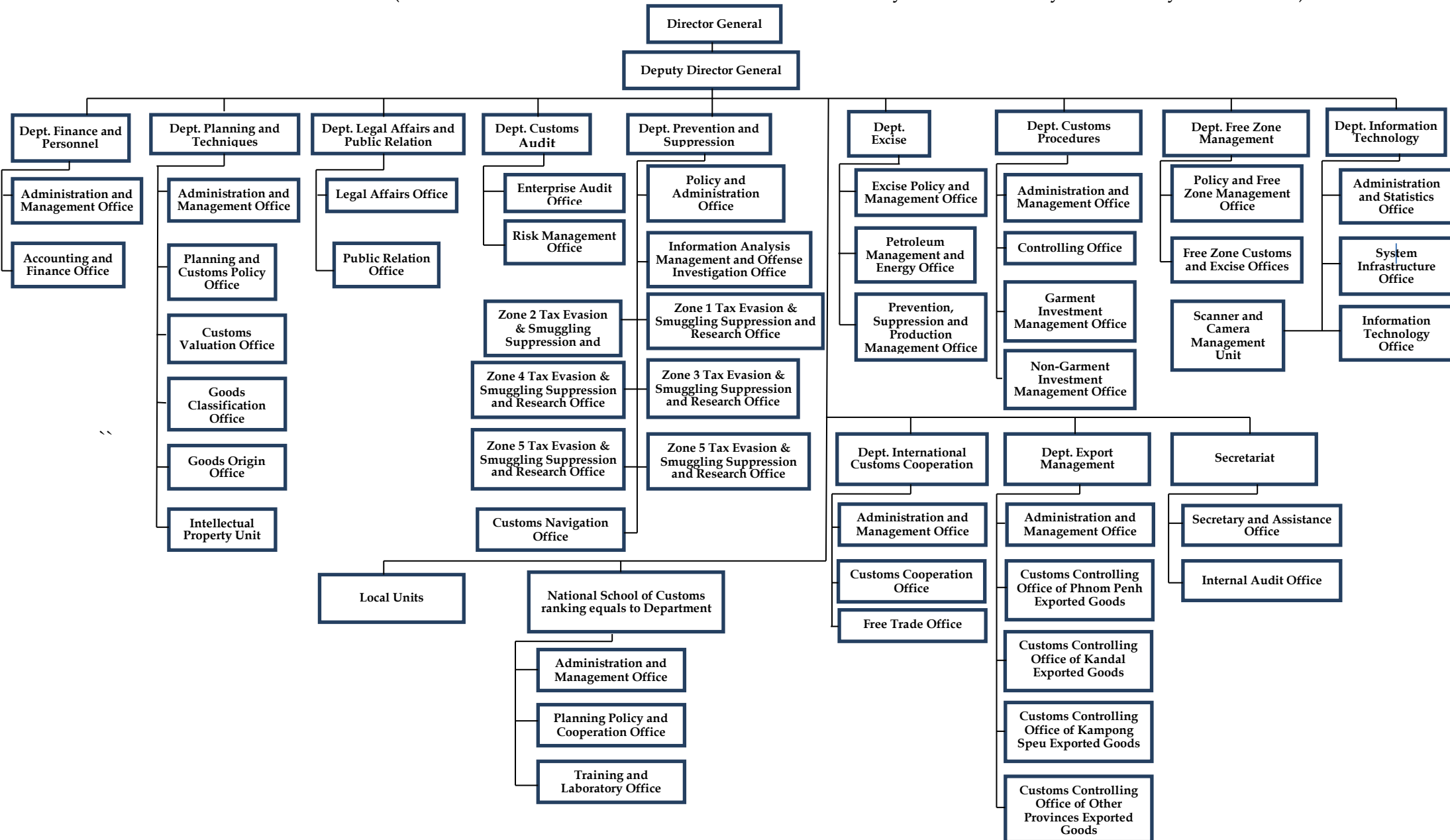
CC:

- Office of the Council of Ministers
- Secretary General of the Royal Government
- Cabinet of Samdech Akka Moha Sena Padei Techo, the Prime Minister
- Cabinet of Samdech, Excellency, Lok Chumteav, Deputy Prime Minister
- Ministry of Civil Service
- Municipal Provincial Hall
- As stipulated in Article 88
- Royal Gazette
- Document - Archives

Organizational Chart of General Department of Customs and Excise of Cambodia

(Attached Prakas No. 147 MEF.BRK dated 08 February 2018 of Ministry of Economy and Finance)

Annex 1



Annex 2 **Organizational Chart of General Department of Customs and Excise of Cambodia**
 (Attached Prakas No. 147 MEF.BRK dated 08 February 2018 of Ministry of Economy and Finance)

