

KINGDOM OF CAMBODIA
Nation Religion King



**Ministry of Economy and
Finance**

No. 1608 SHV.BRK

**Prakas
On**

**The Provision of Public Service of the General Department of Customs and Excise of
Cambodia of the Ministry of Economy and Finance**

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**Deputy Prime Minister
Minister of the Ministry of Economy and Finance**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0918/925 dated 06 September 2018 on the Appointment of the Royal Government of Cambodia;
- Having seen Royal Code No. NS/RKM/0618/012 dated 28 June 2018 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. 488 ANKR.BK dated 16 October 2013 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-Decree No. 75 ANKR.BK dated 25 May 2017 on the Adjustment of Sub-Decree No. 488 dated 16 October 2013 on the Organization and Functioning of the Ministry of Economy and Finance;
- Having seen Sub-Decree No. 82 ANKR.BK dated 16 November 1995 on General Regulations of Public Accounting;
- Having seen Sub-Decree No. 72 ANKR.BK dated 07 June 2018 on Non-Tax Revenue Management;
- Having seen Prakas No. 272 SHV.BRK dated 17 March 2011 of the Ministry of Economy and Finance on the Implementation of Payment Receipts;
- Having seen Circular No. 005 SHV dated 17 March 2011 of the Ministry of Economy and Finance on the Management of Payment Receipt;
- Pursuant to the necessity of the Ministry of Economy and Finance.

Hereby Decides:

Article 1: To permit the General Department of Customs and Excise of Cambodia to implement the collections of revenues from public service fees for the benefit of the national budget.

Public services provided by the General Department of Customs and Excise of Cambodia have been prepared as public service list detailing service fees, maximum service duration and the validity according to each public service, as stipulated in an annex table attached to this Prakas.

Article 2: The General Department of Customs and Excise of Cambodia shall publicly announce, especially at the service desk, the service standard including fee list, documents pertaining to the provision of public services.

The service desk shall set up a desk to obtain complaints, which could be accidentally filed, especially in case of breaching standard service or taking the fee more than the determined amount or any delay of the provision of public services over the determined maximum period, etc.

Article 3: The General Department of Customs and Excise of Cambodia shall determine a specific location and have standby official(s) with one-stop characteristics at the determined location, in order to serve the public on time by the due date. In the meantime, the General Department of Customs and Excise of Cambodia shall strengthen and enlarge the automated system to provide public service in a more convenient, transparent and effective manner.

Article 4: All direct collections of revenues in cash or by cheque from public service fees as stipulated in the annex table attached to this Prakas shall be accompanied by payment receipts issued by the General Department of State Property and Non-Tax Revenue of the Ministry of Economy and Finance in compliance with Prakas No. 272 SHV.BRK dated 17 March 2011 on the Implementation of Payment Receipts and Circular No. 005 SHV dated 17 March 2011 on the Management of Payment Receipts of the Ministry of Economy and Finance unless revenues allowed to be collected through the Automated System for Customs Data.

Article 5: The General Department of Customs and Excise of Cambodia shall prepare annual budget revenue plan with the basis of planning specific revenues and detailed revenues plan as per each public service type.

Upon the implementation of revenues, the General Department of Customs

and Excise of Cambodia shall be responsible for the collected revenues, paying revenues and transferring them to the national budget, in which it shall register in the accounting record regarding the revenue transactions, and record to monitor the revenues in the chapter, account, sub-account of the budget contents.

Article 6: The General Department of Customs and Excise of Cambodia shall prepare situational reports on the implementation of monthly and annual revenues for the Minister of the Ministry of Economy and Finance prior to the 10th day of the following month for the monthly report, prior to the 15th day of January of the following year for the annual report. This report shall be forwarded to the General Department of State Property and Non-Tax Revenue to monitor the implementation of revenues.

Article 7: The public service list as stipulated in the annex table attached to this Prakas may be amended by a Prakas of the Minister of the Ministry of Economy and Finance, if necessary.

Article 8: Prakas No. 1151 SHV.BRK dated 15 September 2015 on the Provision of Public Services of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance was abrogated.

Any provisions contrary to this Prakas shall be null and void.

Article 9: All Cabinet Chiefs, Secretaries General, Delegate of the Royal Government in charge as General Directors, Inspectors General, Department Chiefs, Directors of Departments and Chiefs of Relevant Units under the supervision of the Ministry of Economy and Finance shall be in charge of respectively implementing this Prakas from 01 January, 2019 onwards.

Phnom Penh, 21 December 2018

Deputy Prime Minister

Minister of the Ministry of Economy and Finance

[Signed and Stamped]

Academician AUN PORNMONIRATH

CC:

- Office of the Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo, the Prime Minister
- Cabinet of Samdech, Excellency, Lok Chumteav, Deputy Prime Minister
- National Audit Authority
- Anti-Corruption Unit
- Cambodia Chamber of Commerce
- As stipulated in Article 9
- Royal Gazette
- Document - Archives

Annex table Attached to Prakas No.1608 SHV.BRK Dated 21 December, 2018
On the Provision of Public Service of the General Department of Customs and Excise of
Cambodia of the Ministry of Economy and Finance

No.	Description	Tax Amount	Service Fee	Maximum Duration Of Service Providing (Working Days)	Validity
1	Goods storage fee in overdue customs temporary storage (per day)	0.1% on Customs Value	0 Riel	Immediately	Storing longer than 30 days at airport and longer than 45 days outside airport
2	Fee of goods imported for selling in the DUTY FREE SHOP	10% on Customs Value	0 Riel	1-2 Days	
3	Transit fee ⁽¹⁾ :				
	- smaller than or equal to 20 feet per container of goods	400 000 Riels	0 Riel	Immediately	
	- larger than 20 feet per container of goods	480 000 Riels	0 Riel	Immediately	
	- goods not loaded in the container (per m ³)	20 000 Riels or at least 200 000 Riels per transit customs declaration	0 Riel	Immediately	
	- Living cow, buffalo, and horse (per animal)	40 000 Riels	0 Riel	Immediately	
	- Living pig, sheep, and goat (per animal)	10 000 Riels	0 Riel	Immediately	
	- Fowl (chicken, duck...) (per Kg)	1 000 Riels	0 Riel	Immediately	
	- Fisheries products (per Kg)	1 000 Riels	0 Riel	Immediately	
4	Container inspection fee under TH-SCAN system:				
	- lower than 40 feet per container	0 Riel	80,000 Riels	1-2 days	
	- 40 feet up per container	0 Riel	128,000 Riels	1-2 days	
5	Customs Processing Fee (CPF):				
	- 20 feet up per container	0 Riel	60,000 Riels	1-2 days	

No.	Description	Tax Amount	Service Fee	Maximum Duration Of Service Providing (Working Days)	Validity
	- Per customs declaration of petroleum products	0 Riel	60,000 Riels	1-2 days	
	- Per customs declaration of products not loaded in the container or loaded in the container smaller than 20 feet	0 Riel	40,000 Riels	1-2 days	
6	Customs permit issuance fee (per document)	0 Riel	0 Riel	1-2 days	30 days
7	Customs value verification fee (per document)	0 Riel	0 Riel	1-2 days	45 days
8	Goods origin certificate verification fee (per document)	0 Riel	0 Riel	1-2 days	45 days
9	Temporary customs storage license fee (per year)	0 Riel	20,000,000 Riels	1-2 days	1 year
10	Customs bonded warehouses license fee (per year)	0 Riel	1% of medium monthly tax amount of goods in warehouse or at least 2,000,000 Riel	- 90 days for new request - 1-2 days for requesting to renew validity	3 years
11	Customs brokers license fee (per year)	0 Riel	2,000,000 Riels	- 90 days for new request - 1-2 days for requesting to renew validity	2 years
12	advance ruling service fee (per document)	0 Riel	200,000 Riels	30 days	3 years
13	Work fees outside the customs office ⁽²⁾ :				
	- Inspection fee of goods loaded in container during working hours (per container)	0 Riel	10,000 Riels	Immediately	
	- Inspection fee of goods loaded in container after working hours (per container)	0 Riel	20,000 Riels	Immediately	
	- Inspection fee of goods not loaded in container during working hours (per declaration)	0 Riel	40,000 Riels	Immediately	
	- Inspection fee of goods not loaded in container after working hours (per declaration)	0 Riel	80,000 Riels	Immediately	
	- Fees of escorting the goods (in a person per day)	0 Riel	100,000 Riels	Immediately	

No.	Description	Tax Amount	Service Fee	Maximum Duration Of Service Providing (Working Days)	Validity
14	Transportation identification card fee (per card)	0 Riel	5,000 Riels	1-2 days	1 year
15	Consulting service fee of customs procedures	0 Riel	0 Riel	Immediately	
16	Fee of customs broker exam and course	0 Riel	1,000,000 Riels	Immediately	
17	Company registration fee into a risk management system (per document)	0 Riel	0 Riel	Immediately	
18	Adjustment or duplication fee of tax receipts and vignettes of vehicle and machinery (per unit)	0 Riel	200,000 Riels	1-2 days	
19	Adjustment or duplication fee of motorcycle tax receipts (per unit)	0 Riel	0 Riel	1-2 days	
20	Registration fee of import, export and transit customs declaration (per number)	0 Riel	15,000 Riels	Immediately	
21	Registration fee of summary customs declaration (per number)	0 Riel	0 Riel	Immediately	
22	Declaration form fee for passenger travelling to the Kingdom of Cambodia (per sheet)	0 Riel	0 Riel	Immediately	
23	Selling vehicle vignettes (per number)	0 Riel	40,000 Riels	1-2 days	
24	Selling custom seals (per number)	0 Riel	100 Riels	1-2 days	
25	Selling tax stamps to stick on cigarette parcels (per sheet)	0 Riel	50 Riels	1-2 days	

No.	Description	Tax Amount	Service Fee	Maximum Duration Of Service Providing (Working Days)	Validity
26	Selling transportation or stock permits (per sheet)	0 Riel	500 Riels	Immediately	
27	Selling container seals (per unit)	0 Riel	8,000 Riels	1-2 days	

NOTE:

- (1) The term "container" includes container attached to a truck which cannot be hoisted and transferred up and down.
- (2) Competent customs and excise officials who escort the goods shall have a suitable number of at least 2 persons.