

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 117 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Temporary Export of Goods

Senior Minister,

Minister of Economy and Finance

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

HEREBY DECIDES

Praka 1.-

In accordance with Article 17 of the Law on Customs, Customs may authorize the temporary export of goods from the customs territory for the following purposes:

- a-** to be repaired, added to, manufactured, or for additional work or testing;
- b-** for exhibitions or trade fairs;
- c-** to be operated or used outside the customs territory and then re-imported, including personal goods carried by travelers;
- d-** for other purposes as approved by the Director of Customs.

Praka 2.-

The exporter or his authorized representative shall submit a Customs Export Declaration at the Customs office of export indicating that the export of goods is on a temporary basis.

Praka 3.-

Duty and taxes are not payable on temporarily exported goods.

Upon their re-importation, duty and taxes are payable only on the foreign value of any repairs, additions to, manufacturing, or additional work carried out on temporarily exported goods, and any other dutiable charges.

Praka 4.-

The value of repairs to goods temporarily exported under a warranty, and for which no payment is made, are exempt from duty and taxes upon their re-importation. Declarants must provide satisfactory evidence to Customs that the repairs or work is being done under warranty.

Praka 5.-

Prior to authorizing the temporary export of goods, Customs may require proof that the goods were manufactured or produced in Cambodia, or if imported, that they were properly entered into the customs territory and any applicable duties and taxes paid.

Praka 6.-

Goods may be temporarily exported from the customs territory under the provisions of Praka 1 for a maximum period of one year from the date of registration of the customs export declaration. Customs may approve extensions to this period, upon receipt of a written request from the declarant.

Praka 7.-

Customs may require a security deposit in cases of the temporary export of goods that are subject to export duty and taxes, or in case of temporary export of restricted or prohibited goods upon receipt of authorization from the competent authority for temporary export.

Praka 8.-

Upon re-importation, the declarant must provide sufficient evidence to customs that the goods were temporarily exported, including the customs export declaration and any other document showing additional foreign value of the goods if any.

Praka 9.-

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

Praka 10.-

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

Senior Minister,
Minister of Economy and Finance
Signature

Copied to:

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
- "To be informed"
- Customs and Excise Department
- As Praka 10
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon