



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 618 MEF

Phnom Penh, 24 July 2006

PRAKAS

on

The Settlement of Customs Offences

- *Having seen the Constitution of the Kingdom of Cambodia;*
- *Having seen Reach Kret N° NS/RKT/0908/1054 dated 25th September 2008 on the appointment of the Royal Government of Cambodia;*
- *Having seen Reach Kram N° 02/NS/94 dated 20th July 1994, promulgating the Law on the Organization and Functioning of the Council Ministers;*
- *Having seen Reach Kram N° NS/RKM/0196/18 dated 24th January 1996, promulgating the Law on the Creation of the Ministry of Economy and Finance;*
- *Having seen Reach Kram N° NS/RKM/007/017 dated 20th July 2007, promulgating the Law on Customs;*
- *Having seen Anukret N° 04 ANK.BK dated 20th January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;*
- *Having seen Anukret N° 134 ANK.BK dated 15 September 2008 on the upgrading of Customs and Excise Department, Taxation Department and National Treasury Department of the Ministry of Economy and Finance to be the General Department of Customs and Excise of Cambodia, General Department of Taxation and the General Department of National Treasury under the supervision of the Ministry of Economy and Finance;*
- *Having seen Anukret N° 152 ANK.BK dated 06 October 2008 on the Establishment of the Department of Excise, the Department of Customs Procedures and the Department of Duty - Free Zone Management under the supervision of the General Department of Customs and Excise of Cambodia of the Ministry of Economy and Finance;*
- *Pursuant to the Priority Task of the Ministry of Economy and Finance.*

HEREBY DECIDES

Praka 1 .-

Customs has the right to settle customs offences in accordance with the provisions of Article 77 of the Law on Customs. This right applies only to monetary fines. Settlement may only be done before the decision of the competent court.

Praka 2.-

Customs has the following rights of settlement:

- Chiefs of Customs Checkpoints have the right to settle all types of customs offences related to goods valued at not more than one million five hundred thousand riels (1,500,000 riels).
- Chiefs of Customs Offices or Chiefs of Customs Branches have the right to settle all types of customs offences related to goods valued at not more than four million riels (4,000,000 riels).
- The Director of Customs has the right to settle all types of customs offences.

Praka 3.-

The Director General of Customs may issue guidelines on the terms and conditions for the settlement of offences including the level of penalties and other related issues.

Praka 4.-

Persons may appeal to the Director of Customs within 30 days of receipt of a customs offence record or customs record of seizure in accordance with Article 71 of the Law on Customs.

Within 30 days of the date of the customs offence record, the person subject to the customs offence record or customs record of seizure is required to come to customs to request settlement of the case if he wishes to settle the case without going to court. This right to settlement and the time limit shall be stated in the customs offence record.

If within 90 days of the date of the customs offence record or the customs record of seizure a formal Decision on Settlement of Customs Offence has not been made, the case shall be referred to the competent court.

Praka 5.-

The form of the Formal Decision on Settlement of Customs Offence shall be determined by the Director of Customs and shall contain the following key information;

- reference of Customs Offence Record or Customs Record of Seizure which is the subject of settlement,
- date, signature, name, positions and address of the competent customs officer responsible for settlement of the offence,

- date, signature, name, positions and address of the person subject to the customs Offence Record or Customs Record of Seizure,
- cash or security deposit made by the offender if any, and
- details of the agreed settlement and terms and conditions of implementation of the Formal Decision.

This Formal Decision on Settlement of Customs Offence shall be made in three signed original copies. Two copies shall be kept by customs and the other shall be given to the person concerned.

Praka 6.-

The offender must comply with the terms and conditions of the Formal Decision on Settlement of Customs Offence, including payment of the penalty, applicable duty and taxes and any other obligations as stated in the Decision within 90 days from the date of the Decision. If the offender fails to comply with the terms and conditions of the Decision within this time period, the goods subject to the Formal Decision shall be considered as unclaimed goods subject to the provisions of Article 54 and Article 55 of the Law on Customs. This provision shall be stated in the Formal Decision.

Praka 7.-

The Delegate of the Royal Government in Charge of the Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Departments and involved units within the Ministry of Economy and Finance; and other concerned persons and relevant institutions shall effectively implement the contents of this Prakas from the date of signature.

Deputy Prime Minister

Minister of Economy and Finance

Signature

Keat Chhon

Copied to:

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Council of Ministers
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- "To be informed"
- As Praka 7
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Documents - Archive