



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 569 MEF.BK

Phnom Penh, 19 August 2010

PRAKAS

on

Inspection of Imported and Exported Goods and Conveyances

- *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 the 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 .-

With respect to goods being imported or exported, customs officers have the power to:

- a. Inspect goods and open or cause to be opened any package or container of goods and take reasonable amounts of samples of those goods for examination;

- b. Stop, board and inspect any conveyance and direct that the conveyance be removed to a customs office or other suitable place for examination;
- c. Where there are reasonable grounds to suspect that an offence has been committed, inspect private residences or businesses to gather evidence or seize goods in accordance with the laws of the Kingdom of Cambodia;
- d. Check the identity of any person entering or leaving the customs territory, stop, question and search such a person if the officer suspects that the person has hidden any goods or other thing on, in, or about his or her body that would be evidence of the contravention of this Law or any other Laws of the Kingdom of Cambodia.

Praka 2 .-

Customs inspection will be based on the assessment of risk of the shipment, and may involve a complete or partial inspection, no inspection, or a re-inspection of the goods. If the goods are not inspected, customs will determine the duty and tax payable based on the customs declaration.

Praka 3 .-

The purpose of the inspection of goods is to verify that the actual goods comply with the information on the customs declaration in terms of description, quantity, origin and other characteristics. Inspections may also be carried out for the purpose of checking for illegal or undeclared goods.

Praka 4 .-

All imported and exported goods whether or not subject to duty and taxes, and all conveyances transporting such goods into or out of the customs territory are subject to customs inspection. The owner of the goods or the person in charge of the goods must make the goods available for customs inspection, including unloading, unpacking, reloading and repacking the goods in accordance with Article 11 of the Law on Customs.

Praka 5 .-

After the customs declaration is registered, customs will set a time for the inspection of the goods.

Inspection of goods may be carried out before registration of the customs declaration with the pre approval of the Director of Customs.

Customs inspections will normally be carried out during customs' designated hours of service. In the case of inspections carried out by customs after designated hours of service, as outlined in the decision of the Director of Customs, importers or exporters or their representatives shall pay the costs of overtime incurred by customs officers carrying out the inspection including any travel time according to rates fixed by regulations established by the Minister of Economy and Finance.

Praka 6 .-

Inspection of imported or exported goods shall be carried out only in authorized customs clearance areas, including temporary storage facilities, bonded warehouses. At the request of the importer or person in control of the goods, customs may authorize inspection at a place that customs designates for this purpose including the owner's or importers premises or other location. . The owner of the goods must pay for any expenses related to the inspection of the goods, according to rates fixed by regulations established by the Minister of Economy and Finance.

Praka 7 .-

Any verification of goods must be carried out in the presence of the owner of the goods or his representative, who has the right to challenge the results of any inspection including partial inspection, and to seek verification based on a re-inspection or full inspection of the goods in the event of a disagreement.

Praka 8 .-

When the owner of the goods or his representative does not appear to attend the inspection, customs shall notify them by registered letter of its intention to begin inspection operations, or to continue them if it had suspended them. If, upon expiration of the period of fifteen (15) days following this notice, the notice has had no effect, the Court of First Instance where the customs office is located officially designates, at the request of the head of the customs office, an individual to represent the declarant who fails to appear and to attend the inspection.

Praka 9 .-

The owner of the goods or his representative may be authorized by customs to examine the goods and, if required, to take a sample prior to inspection of the goods

when they are not in possession of information needed to complete the customs declaration. They must submit to customs a provisional customs declaration that in no way relieves them of the obligation to submit a customs declaration. The customs are entitled to ask the cargo owner to return the sample or hold the sample as a model.

Any handling that may change the appearance or characteristics of goods that have been the subject of a provisional declaration is forbidden.

The form of provisional declarations and the conditions under which preliminary examination of goods may occur are determined by decision of the Director of Customs.

Praka 10 .-

Perishable goods such as vegetables, fruits, fresh meat, live animals, frozen products and merchandise required separate special storage will be given priority for inspection.

Praka 11 .-

The competent customs officers will prepare their report on their inspection on the customs declaration form in a complete and accurate manner. The report should note any anomalies and should report and improper action of the owner or representative.

Praka 12 .-

Goods imported or exported by foreign diplomatic or consular missions or official delegations of foreign governments are exempt from customs inspection and therefore must not be inspected by customs officers. Officers should report any suspicions shipments to their senior officers.

Praka 13 .-

Customs has the right to have access to all post offices facilities that process international postal shipments to search, in the presence of postal officials for postal items of domestic or foreign origin, which contain or are believed to contain goods as indicated in Praka 14.

Praka 14 .-

Postal authorities will make available to customs for inspection under the provisions provided by conventions and arrangements of the Universal Postal Union, imported and exported postal items that are subject to customs duty, to customs controls, or to prohibitions or restrictions.

Praka 15 .-

The following types of postal items will not be subject to customs inspection:

- a. Postcards and letters containing personal messages only, literature for the blind
- b. Printed papers not subject to duty and taxes.
- c. Postal items in international transit.

Praka 16 .-

Customs inspection of mail shipments shall be carried out in the presence of Post Office officials or the owners of the mail shipment.

Praka 17 .-

In order to search for undeclared or illegal goods, customs may board and search all vessels that are within the costal zone of the customs territory, that are anchored at customs ports or quays or that are navigating along rivers, channels or canals. They may remain on board until the vessels are unloaded or depart.

Praka 18 .-

Ships' captains and masters must receive customs officers and facilitate the requested inspection including the opening of hatches, rooms, cabinets, and parcels, any cost of which is borne by the captains or masters. If they refuse, customs officers may request the assistance of a Judge or Judicial Police Officer, who is required to see that the hatches, rooms, cabinets and parcels are opened.

Praka 19 .-

At 18:00 hours officers who are inspecting vessels and cargo may close the hatches, which may only be reopened in their presence.

Praka 20 .-

When conducting examinations of aircraft customs officers are to ensure that they are accompanied by a qualified aircraft technician to be provided by the operator of the aircraft who will ensure the inspection does not cause any damage or affect the safety of the aircraft.

Praka 21 .-

When conducting examinations of highway conveyances, the operator of the conveyance will assist customs officers in carrying out their inspection by securing the vehicle, by opening any covers or panels, and by removing any parts or accessories as requested by customs.

Praka 22 .-

Operators of conveyances must obey the orders of customs officers.

Customs officers may make use of all appropriate equipment to halt conveyances when their operators do not stop when so ordered

Praka 23 .-

The Director of Customs may issue instruction on the physical inspection of goods, on the inspection of private residences or business premises, on checking the identity of any person, and searching of persons to gather evidence or temporarily seize goods, in accordance with existing provisions and laws.

Praka 24 .-

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

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 24*
- *"For publicized cooperation and implementation"*
- *Official Journal*
- *Documents - Archive*

Keat Chhon