



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 570 MEF.BK

Phnom Penh, 19 August 2010

PRAKAS

on

Procedures for Appeals against Customs Records

- *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 .-

Any person subject to a customs offence record or record of temporary seizure of goods, documents, conveyances or other things may appeal in writing to the Director of Customs within thirty (30) days of receiving the customs offence record or temporary seizure record, stating the reasons for the appeal, and depositing security in accordance with Article 41 of the Law on Customs.

Praka 2 .-

The Director of Customs shall issue a written notice of the decision on the appeal within 60 days from the date the appeal was received by the Customs Department or otherwise the appeal shall be deemed to be granted.

Praka 3 .-

Appeals may be submitted in writing at the following offices:

- The Customs Office where the seizure record was prepared or the penalty was imposed;
- The responsible Customs Branch Office or Division office ;
- The Dispute Settlement office at the General Department of Customs and Excise Headquarters; or
- The office of the Director of Customs

Upon receipt of appeals Customs Offices shall without delay send the appeal letters to the Director of Customs.

Praka 4 .-

Appeals letters shall include the following information;

- Name address and signature of the person submitting the appeal,
- Details regarding the record of offence or record of temporary seizure, including copies of the record of temporary seizure, or record of customs offence, and
- An explanation of the reasons for the appeal,

Praka 5 .-

Goods, conveyances or other items temporarily seized which are not prohibited may be released to the owner upon provision of a deposit or security guarantee approved by the Director of Customs in accordance with the Prakas on Security issued under the Law on Customs.

If the Director of Customs does not grant the appeal, the person who submitted the appeal has the right to appeal the decision of the Director to the competent authority including competent court. Such appeals must be submitted within 30 days of receipt of the decision from the Director of Customs.

Praka 6 .-

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

Praka 7 .-

Delegate of the Royal Government in charge of General Department of Customs and Excise, General Secretary of the Ministry of Economy and Finance, the Chief of Cabinet, Director of the Department, all units under the Ministry of Economy and Finance, any person and other institution concerned shall implement this Prakas effectively from the signatory date.

**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*
- *Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia*
- *Council of Ministers*
"To be informed"
- *As in Praka 7*
- *Cambodia Chamber of Commerce*
"For publicized cooperation and implementation"
- *Official Journal*
- *Document - Archive*

Keat Chhon