

**KINGDOM OF CAMBODIA**

**Nation Religion King**



**Ministry of Economy and Finance**

**N° 571 MEF.BK**

Phnom Penh, 19 August 2010

**PRAKAS**

**on**

**Procedures of Payment of Duties, Taxes and Other Levies  
on Imported and Exported Goods**

- *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.-**

1. Imported and exported goods may not be removed from customs offices, or from temporary storage facilities or bonded warehouses before all applicable duties,

taxes and other charges, fees, penalties and interest are paid or guaranteed by approved security.

2. Goods may not be removed without authorization from customs.
3. Goods must be removed as soon as this authorization is issued.

**Praka 2.-**

Duties, taxes and other fees and charges owing are calculated on the detailed customs declaration that is verified by customs officers.

**Praka 3.-**

Duties and taxes payable for each article in the same customs declaration are rounded off to the higher Riels, in increments of one hundred.

**Praka 4.-**

Payment of import and export duties and taxes and all other charges and fees shall be made at authorized customs offices during the hours of operation after registration of the detailed customs declaration by customs officers, and prior to the inspection of the goods.

**Praka 5.-**

The importer, exporter or owner of the goods shall be liable for duties, taxes and other fees and charges.

In cases where the importer or exporter or owner of the goods cannot be located, the customs broker shall be liable for payment of the import and export duties, taxes and other charges and fees.

In the case of temporary or bonded storage, the operator of the Temporary Storage facility or the Customs Bonded Warehouse is liable for import and export duties and taxes and other fees and charges, without prejudice to penalties incurred, until such time as the goods have been, with the authorization of Customs, either destroyed, cleared for re-export, temporary import or import for home use, exported or moved to another authorized storage facility.

In the case of Article 26 and Article 27 of the Law on Customs, where conditions of exemption or relief can no longer be fulfilled, the responsibility for import and export duties, taxes and other fees and charges belongs to the person who obtained the exemption or relief or, if that person cannot be located, the person who controls the goods concerned.

Any person, including operators of conveyances, who controls imported goods at the time of entry of the conveyance into the Customs territory shall be liable for the import duties, taxes and other fees and charges of the goods concerned.

**Praka 6.-**

Payment of duty, taxes and fees, penalties and other charges must be made in Riels in the form of cash, check, notes payable or other form of such financial instruments that are accredited and authorized for use by National Bank of Cambodia.

Payment may be made by electronic funds transfer subject to such conditions and procedures as may be established by Customs and the National Bank of Cambodia.

**Praka 7.-**

Customs will accept an official receipt issued by the National Bank of Cambodia in accordance with the provisions of Praka 6 above as proof of payment of duty, taxes and other fees and charges.

**Praka 8.-**

Customs shall issue an official receipt for all payments received.

**Praka 9.-**

Customs may allow the release of goods prior to payment of duties, taxes and fees and charges if a cash deposit or approved security is provided in advance in an amount sufficient to cover the total amount of duties, taxes and other charges owing on the goods.

Persons wishing to take advantage of this procedure are required to submit a written request to Customs along with the security or guarantee. Persons wishing to post standing security for use on a continuous basis may submit one security of a value sufficient to cover the maximum amount of duties, taxes and fees, interest and charges that will be outstanding at any time. The amount of this security shall be monitored by Customs to ensure the outstanding duties, taxes and fees, interest and charges do not exceed the amount of the security.

The form and amounts of such security are established by the Minister of Economy and finance by Prakas in accordance with the provisions of Article 41 of the Law on Customs.

Full payment of the amounts owing shall be made within 30 days after the date of release of the goods. Failure to do so will result in customs taking action to collect the debt including taking the security posted to account and assessment of interest and penalties in accordance with the established procedures.

**Praka 10.-**

In cases where there is a dispute or appeal concerning the amount of duties, taxes and fees and charges payable, the importer, exporter or owner of the goods or representative may be permitted to remove the goods from customs upon provision of a cash deposit or approved security in an amount equal to the maximum duties, taxes and fees, charges and penalties (if applicable) payable, while waiting for the official decision on the appeal or dispute.

**Praka 11.-**

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

**Praka 12.-**

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 Senate*
- *Secretariat General of Parliament*
- *Council of Ministers*
- *Cabinet of Samdach Akak Moha Sena Batdei*  
*Techo **HUN SEN** Prime Minister of the Kingdom*  
*of Cambodia "To be informed "*
- *As Praka 12*
- *Journal Officials*
- *Document / Archive*

**Keat Chhon**