



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 572 MEF

Phnom Penh, 19 August 2010

PRAKAS

on

**Reporting of Goods When Entered the Customs Territory of
The Kingdom of Cambodia**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram No NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram No 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram No 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 No NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret No 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Having Seen Anukret No 134 ANK.BK dated 15 September 2008 on the The promotions of the Customs and Excise Department, Tax Department, and National Treasury of the Ministry of Economy and Finance into the General Department of Customs and Excise of Cambodia, General Department of Taxation, and General Department of the National Treasury respectively, under the management of the Ministry of Economy and Finance*
- *Having seen Anukret No.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 .-

All goods, equipment and mean of transport that are imported into the customs territory of the Kingdom of Cambodia must without delay be transported through legal routes to the nearest customs office or to another place designated by

customs, and a report made to customs in accordance with the requirements determined by the Customs Department. Except as provided in Praka 6 below, goods shall be reported to customs during the authorized hours of operation of the customs office.

The original condition of goods or packages must be retained throughout this process, and any seals must remain intact.

Praka 2 .-

The requirement to report goods to customs shall be equally applied without regard to the country of origin of the goods or the country from which they were exported.

Praka 3 .-

The report of goods to customs is to be made through a summary customs declaration when goods enter the customs territory.

Praka 4 .-

Goods shall be reported to customs on a written declaration, or by a verbal declaration in accordance with directives issued by the Director General of Customs.

Praka 5 .-

Persons reporting goods to customs are responsible for the accuracy of the declaration.

Praka 6 .-

Goods are to be reported at an authorized customs office.

Persons who wish to report goods to customs at locations other than at a customs office must first obtain written authorization from customs, in accordance with the provisions of Prakas regarding the “Authorization to carry out Customs Formalities outside Customs Offices”.

The transporter of the goods must have the authorization from customs in his possession while transporting the goods.

Customs may escort the means of transport and the goods and may inspect both at the location where they are unloaded.

Persons wishing to report goods to customs outside the hours of operation of the customs office must obtain prior authorization from customs. Customs may assess a charge for these services.

Praka 7 .-

Persons responsible for reporting goods to Customs under Article 11 of the Law on Customs must make the goods and the conveyance available for inspection by customs when requested, and must answer truthfully any questions asked by customs.

Praka 8 .-

Goods that arrive by sea or other waterway shall be recorded in the vessel manifest (or the general cargo list) that is to be carried on board the vessel.

These documents must be signed by the captain; and must contain a description of the goods, including the quantity, marks, gross weight of goods, type of goods and the place that the goods were loaded on the vessel.

Prohibited goods shall be reported on the manifest with their true description, by nature and type.

It is prohibited to report as a single item on a manifest, several individually packaged items, even if they are part of a consolidated shipment.

Praka 9.-

Upon arrival in the coastal zone of the customs territory the captain of a vessel must immediately, upon request:

- Provide the original of the manifest to the competent customs officer who will affix an entry visa stating 'no amendment '.
- Provide one copy of the manifest and related documents to the customs officer.

Praka 10 .-

Vessels may only berth and unload cargo in ports that have customs offices, except in the case of duly justified force majeure.

Praka 11 .-

Upon entering the port, the captain must provide the vessel's log book to customs officers to be stamped.

Praka 12 .-

Within 24 hours of the vessel's arrival at the port, the captain must present the following documents to customs:

1. The vessel report,
2. Cargo manifest (as summary declaration),

3. Special manifests for ships stores, crew lists and crew personal effects lists,
4. The charter parties or bills of lading, the vessel's certificate of registry, and any other papers that may be required by customs to enforce customs measures.

The summary declaration shall be filed even if the vessel is in ballast. All documents shall be provided with proper translation into Khmer if necessary.

Upon request by customs, the cargo manifest shall be provided prior to the arrival of the vessel. When available, and upon request by Customs, the cargo manifest shall be provided to Customs in electronic format.

Praka 13 .-

Boats and other vessels with a gross weight of less than ten (10) tons are required to present their cargo at the first port which has a customs office that is closest to the point of departure.

Praka 14 .-

Unloading of cargo from vessels may only take place in ports where customs offices are located.

No cargo may be unloaded or transferred from vessels without written authorization from customs, and in the presence of customs officers.

Unloading or transfer of cargo must be carried out during customs official hours, and in accordance with the terms and conditions established by the Director of Customs.

Once a vessel stops loading or unloading operations, customs officials may, when deemed necessary, close the hatches and affix customs seals, which may only be removed by customs officials.

Praka 15 .-

Provisions on board that are exempt from duties and taxes because they are to be consumed shall be kept in sealed compartments, if customs deems necessary, and shown whenever requested by customs, until the departure of the vessel.

Praka 16 .-

If a vessel is forced to stop at a location other than an authorized customs port due to danger or accident or as a result of “force majeure”, the captain of the vessel must provide the reasons within twenty-four hours after arriving by making a written report to customs describing the causes of anchoring. The operator must comply with the requirements of Article 8 to Article 15 of this Prakas to report the arrival of the vessel and its cargo to customs.

Praka 17 .-

Where the safety of the vessel, the goods, persons on the vessel, or other persons is threatened by collision, fire, the stress of weather, or shipwreck, cargo may be unloaded from such vessels prior to reporting to Customs in accordance with Praka 16 above. However the captain of the vessel shall notify local authorities prior to the unloading of the vessel.

Cargo carried on a vessel that has had its emergency anchorage properly reported shall not be subject to duty and taxes unless the goods are to be imported into Cambodia.

Praka 18 .-

Cargo loaded on a vessel that has properly reported emergency anchorage to customs in accordance with Praka 16 above may be removed from the vessel and stored at a secure place at the expense of the vessel operator or owner. Customs must be informed immediately of the location of the secure storage, and the place must be secured with two locks. Customs must retain the key to one of the locks until the cargo is removed from the location for re-export or for import into Cambodia. A summary customs declaration must be submitted to the nearest customs office within 24 hours of the unloading of the cargo in accordance with the provisions of this Prakas.

Vessel operators are allowed to transfer goods from one vessel to another after the summary customs declaration has been completed according to provisions of this Prakas.

Praka 19 .-

Unless there is evidence to the contrary, shipwrecked vessels, parts of shipwrecked vessels and goods recovered from such vessels that are collected or recovered

along the coast or at sea shall be considered as foreign goods and must be reported to customs.

Goods or shipwrecks shall be held under the control of Customs pending completion of customs formalities.

Praka 20 .-

Goods imported by land borders shall be taken to the nearest customs office through the legal route.

These goods may not be taken to homes or other buildings before they are brought to the nearest customs office or bypass a customs office, without authorization from customs.

Praka 21 .-

Upon arrival at a customs office, transporters must provide to customs a summary declaration or at least a bill of transport (waybill) for the goods they are transporting.

Prohibited goods must be recorded on the summary declaration under their true description, by nature and type.

Summary declarations are not required if a detailed customs declaration is made upon arrival at the customs office.

Praka 22 .-

Goods transported by aircraft shall be recorded on a manifest signed by the captain of the aircraft. The manifest shall be prepared in the same way as prescribed for ships in Praka12 above.

Praka 23 .-

The captain must provide the manifest and other required documents to customs immediately upon request. The captain must present these documents as the summary declaration to the customs office at the airport upon arrival of the aircraft.

Praka 24 .-

It is forbidden to unload or drop cargo en route. However, the captain of the aircraft has the right to discharge the following en route: ballast, mail (at sites officially designated for that purpose), and cargo when it is jettisoned to ensure the aircraft's safety.

The provisions of the first second and third paragraphs of Praka 14 also apply to the unloading and transfer of air cargo.

Praka 25 .-

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*
- *Senate Secretariat General*
- *Parliament Secretariat General*
- *Council of Ministers*
" To be informed "
- *Chamber of Commerce*
"For publicized cooperation and implementation"
- *As Praka 25*
- *Archive Document*

Keat Chhon