



KINGDOM OF CAMBODIA
NATION RELIGION KING

ច្បាប់ និងបទប្បញ្ញត្តិ

CUSTOMS LAW AND REGULATIONS

Third Edition
English Version



Ministry of Economy and Finance



General Department of Customs and Excise of Cambodia



Japan International Cooperation Agency



PREFACE

In company with strong commitment and will, the enhancement of the legal structure, organization structure, and the development of qualified human resource is critical factor to reduce any inactive activities in customs processes in order to create a mutual understanding atmosphere. To materialize the objective, the Cambodian General Department of Customs and Excise has overcome successfully many obstacles through the rigorous implementation of the Rectangular Strategy of **Samdech Akka Moha Sena Padei Techo Hun Sen**, Prime Minister of the Royal Government of Cambodia, which determines the development of private sector is one of the most important component in the Rectangular Strategy.

The publication of **Customs Law and Regulations** is another important step that will promote the confidence within the business community and contribute to implement the customs reforms strategies in order to modernize this administration through automation of customs procedures to be in line with the international standard and best practices.

Customs Law and Regulations is contributed by the active cooperation of national customs experts, legal experts from development partners, especially International Monetary Fund (IMF) and Japan International Cooperation Agency (JICA) and the contribution, request, constructive critics of the private sector.

I would like to express that this publication will contribute and encourage the General Department of Customs and Excise of Cambodia to continue to improve the work efficiency and ultimately contribute to the development of all sectors of the Kingdom in the near future.

Dr. Pen Siman

Delegate of the Royal Government

In charge of General Department of Customs and Excise

NOTE

For ease of access, the English and Khmer version of this fourth edition of the **Customs Law and Regulations** publication has been organized into separate English and Khmer versions. In addition, a number of new regulations have been included.

The English version is provided as a guide for those who do not read or understand Khmer or for those who can read and understand both languages. However, it should not be considered as an official and legal version of the document. The Khmer version can be considered as the legal version and shall prevail in case of any inconsistency or misinterpretation.

This fourth edition will be subjected to further revisions and amendments as deemed necessary. It has jurisdiction over existing regulations only.

Department of Legal Affairs, Audit and Public Relation
General Department of Customs and Excise of Cambodia

June 2013



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LAW
ON
CUSTOMS



NS/RKM/0707/017

PREAH REACH KRAM

WE

**PREAH BAT SAMDECH PREAH BAROMNEATH NORODOM SIHAMONI
SAMAN PHUM CHEAT SASNA RAKKHATIYA KHEMARAROATHREAST
PUTHITREA THOMREA MOHAKSATR KHEMARACHORNEA
SAMOHAPHEAS KAMPUCHEKREACH ROATHBORNSANTE
SOPHEAMONGKOLEA SEREIVIBOLEA KHEMERA SREYPIREAST
PREAHCHAO KRUNG KAMPUCHEA**

- *Having seen the Constitution of the Kingdom of Cambodia*
- *Having seen Reach Kret No. NS / RKT / 0704 / 124 dated 15 July 2004, on the Appointment of the Royal Government of Cambodia*
- *Having Seen Reach Kram No. 02 / NS / 94 dated 20 August 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers*
- *Having seen Reach Kram No. NS / RKM / 0196 / 18 dated 24 January 1996, promulgating the Law on the Establishment of the Ministry of Economy and Finance*
- *Pursuant to the Proposal of the Prime Minister of the Royal Government of Cambodia and the Minister of Economy and Finance.*

HEREBY PROMULGATES

The Law on Customs, which was adopted by the National Assembly on the 22nd June 2007 during the sixth plenary session of its third legislature and ratified by the Senate as to its entire form and legality on the 10th July 2007 during the third plenary session of its second legislature, the whole meaning of which shall be as follows:

CHAPTER I
GENERAL PROVISIONS

Article 1.-

The purpose of this Law is to;

- provide the right for the administration, control and collection of duties, taxes and fees on imported and exported goods,
- provide for the control and regulation of the movement, storage and transit of such goods,
- promote the prevention and suppression of fraud and smuggling,
- participate in implementing the international trade policy of the Royal Government of Cambodia,
- promote the application of international standards and best practices regarding customs control and trade facilitation.

The Customs and Excise Department is responsible for the administration and enforcement of the provisions of this Law. The Department operates under the direct supervision of the Ministry of Economy and Finance.

Article 2.-

The Customs Territory includes the land territory, territorial waters and airspace as well as offshore islands of the KINGDOM OF CAMBODIA. The Royal Government of Cambodia may establish Free Zones that are excluded from all or part of the customs procedures.

Article 3.-

This Law must be applied:

- equally throughout the customs territory;
- equally to all persons; and
- without any immunity or dispensation to goods imported or exported by the state or on its behalf.

Article 4.-

Customs operations are conducted throughout the customs territory, including a Customs Zone along land and coastal borders, under conditions prescribed in this law.

The Customs Zone includes a coastal zone and a land zone.

a. The coastal zone extends from the coast to an outer limit located twenty (20) Kilometers offshore.

b. The land zone extends:

- at coastal borders between the coast and a line drawn twenty (20) kilometers inland from the seashore and from the banks of rivers, streams and canals flowing to the sea as far as the first customs office located upstream, as well as in a twenty (20) kilometers radius around said customs office;

- at land borders, twenty (20) kilometers inland from the border.

To facilitate the repression of fraud, the Minister of Economy and Finance may by Prakas:

a. extend the land Customs Zone up to sixty (60) kilometers at specific locations and for specified periods of time;

b. extend the Customs Zone up to three (3) kilometers around Customs Offices that are not in the Customs Zone referred to in the first paragraph and the second paragraph, and sub-paragraph (a) of the third paragraph, of this Article.

Notwithstanding the provisions of the first paragraph of this Article, the Royal Government may by Anukret;

a. authorize customs officers to carry out their duties under this law outside the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia,

b. allow customs officers of foreign countries to carry out their duties under their relevant laws respecting the import and export of goods in the Customs Territory on a reciprocal basis and in accordance with international agreements, treaties or conventions entered into by the Kingdom of Cambodia. Customs formalities are only carried out in Customs Offices unless otherwise stipulated by the Minister of Economy and Finance by Prakas.

The Minister of Economy and Finance may by Prakas determine the establishment, functions and elimination of Customs Offices.

Hours of operation of Customs Offices are determined by the Director of Customs. This determination must be affixed to each Customs Office.

Article 5.-

All imported and exported goods are subject to the provisions of this law.

Goods entering or leaving the customs territory are subject, as applicable, to import duties and taxes or export duties and taxes as specified in the Customs Tariff. The establishment and application of the Customs Tariff shall be prescribed by *Anukret*.

In matters concerning the national interest, including emergencies, the Royal Government may order the total or partial suspension of duties and taxes on goods essential to the needs of the population, or suspend the import or export of certain goods.

Article 6.-

Preferential tariffs may be granted pursuant to international commitments, agreements, treaties or conventions entered into by the Kingdom of Cambodia. Such preferential tariffs and their application are established by *Anukret*.

Article 7.-

The Royal Government may by *Anukret* take measures to protect Cambodian producers by raising tariffs when domestic producers are injured by an increase in imports, by subsidies provided by other governments to their countries' exports to Cambodia, or by goods that are dumped on Cambodia's markets.

Article 8.-

The Royal Government may by *Anukret* prohibit or restrict, subject to conditions, the import or export of certain goods for any of the following purposes:

- National security;
- Public order and standards of decency and morality;
- The protection of health and life of persons, animals or plants;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

To combat smuggling and fraud, the Minister of Economy and Finance may by *Prakas* identify certain sensitive or highly taxed goods as specially designated goods for

the purposes of this Law, and may impose additional controls and restrictions on their transport, circulation, storage and possession.

Article 9.-

Unless the context demands otherwise, for the purposes of this law:

Ad valorem duty is duty calculated on the basis of the customs value.

Specific Duty is duty based on the unit of weight, volume, or quantity of goods.

Customs Bonded Warehouse is a building, place or an area that meets certain requirements determined by Customs that is used to store, to process, to display, to provide for sale, or for other related purposes, goods for which the import duties are deferred.

Conveyance is any vessel, aircraft or other means used to transport persons or goods.

Smuggling is the import or export of goods outside customs houses, as well as all violations of provisions of law or regulations relating to the import or export, holding and transport of goods within the Customs Territory.

Country of origin is the country in which goods have been produced or manufactured according to the criteria prescribed for the purposes of application of the Customs Tariff, of quantitative restrictions or of any other matters related to trade.

Customs or Customs Administration is the Customs and Excise Department of the Ministry of Economy and Finance, including customs officers, which is responsible for the administration and enforcement of the customs law, the collection of duties and taxes and fees, and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement and storage of goods.

Customs broker is a person authorized to carry on the business of arranging for the customs clearance of goods directly with Customs on behalf of another person.

Customs clearance is the accomplishment of the customs formalities necessary to allow goods to enter into home use, to be exported or placed under another customs procedure.

Customs clearance area is an area fully supervised by the Customs and Excise Department.

Customs control is the procedures imposed by Customs on the transport, movement and storage of imported and exported goods.

Customs declaration is a statement made for the purpose of importation or exportation in the form and manner as prescribed under the provisions of this Law.

Customs examination is the physical inspection of goods or documents by Customs to verify that the nature, origin, condition, quantity and value of the goods are in accordance with the customs declaration.

Customs formalities is all the operations that must be carried out by the concerned persons and by Customs in order to comply with this Law or other laws enforced or administered by Customs.

Customs manufacturing bonded warehouse is a factory under customs control for dealing with imported goods suspended from duties and taxes to be used in manufacturing processes.

Customs office is the customs administrative unit competent for the administration of customs formalities, and the buildings or other areas approved for that purpose under the provisions of this Law.

Customs officer is a person duly authorized to administer or enforce this Law.

Customs value or value, in relation to imported goods, means the Customs value of those goods determined in accordance with Article 21 of this Law.

Declarant is a person who makes a customs declaration on behalf of either themselves or another person.

Document is documents in any form, whether or not signed or initialed or otherwise authenticated by the maker, and includes:

- Any form of writing on material;
- Information recorded, transmitted, or stored by means such as tape recorder, computer, or other device, and material derived from such information;
- A label or other marking or writing that identifies anything to which it is attached or of which it forms part;
- A book, map, plan, graph, or drawing;
- A photograph, film, negative, tape, or other device in which visual images are embodied so as to be capable of being reproduced.

Duty is a duty, additional duty, tax, fee, or other charges imposed on goods in accordance with the provisions of this Law or other Laws and regulations enforced and administered by Customs.

Free Zones are areas established by the Royal Government where imported goods are not subject to duties and taxes under certain conditions.

Goods are all kinds of movable property.

Home use is the free circulation of imported goods within the Customs Territory after release by Customs.

Importer is a person who imports goods for themselves or on behalf of another person. Importer also includes the consignee of goods, and a person who is the owner or becomes the owner of the goods or becomes entitled to the possession of those goods, before they have ceased to be subject to Customs control.

Importation in relation to goods, means the arrival of goods in the Customs Territory in any manner whatever, whether lawfully or unlawfully, from a point or place outside the Customs Territory.

Release is the authorization by Customs to the concerned person to remove goods from customs control after completion of customs formalities.

Security is any financial guarantee, or other financial instrument used to secure the eventual payment of duties, taxes, and other fees under this law.

Specially designated goods are goods so designated by Prakas of the Minister of Economy and Finance under the provisions of the second paragraph of Article 8 of this Law.

Legal route is any road, railway, waterway and any other route that Customs directs must be used for the transportation of imported or exported goods under customs control.

Temporary admission is the customs procedures under which certain goods can be brought into the customs territory conditionally relieved totally or partially from payment of import duties and taxes. Such goods are imported for a specific purpose and are to be re-exported within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Transit is the customs procedure under which goods are transported under Customs control from one customs office to another.

Transshipment is the customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one customs office that is the office of both importation and exportation.

Direct Transport is the international transport of goods from the country of origin to the country of destination without passing through another country, unless this transit is necessitated by geographic or logistical reasons, and provided that the goods are not subject to trade or use and operations except loading, unloading or operations necessary to keep the goods in good condition while in the transit country.

Person is a natural or legal person.

CHAPTER II

IMPORT AND EXPORT

Section 1 – Imports

Article 10.-

All imported goods must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting of imported goods.

Article 11.-

All imported goods shall be reported at the nearest customs office through the legal route:

- a. in the case of goods in the actual possession of a person arriving in Cambodia, or that form part of personal baggage, by that person;
- b. in the case of goods imported by courier or as mail, by the person who exported the goods to Cambodia;
- c. in the case of goods, other than goods referred to in sub-paragraphs (a) and (b) of this paragraph, on board a conveyance arriving in Cambodia, by the person in charge of the conveyance, including military conveyances;
- d. in any other case, by the person on behalf of whom the goods are imported.

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a Customs officer so requests, make the goods available for inspection by Customs in the manner determined by the Director of Customs.

Article 12.-

No person shall unload goods from a conveyance arriving in Cambodia until the goods have been reported to Customs in accordance with this Law, except where the safety of the conveyance, or the goods, or persons on the conveyance, or third parties may be threatened by emergency conditions as prescribed by the Minister of Economy and Finance by Prakas.

Article 13.-

Customs may authorize the removal of the goods referred to in Article 10 from the customs clearance area prior to the payment of duties and taxes and fees, under customs control and after the fulfillment of customs formalities, for the purposes of:

- placing in customs temporary storage;
- placing in customs bonded warehouse;
- further transportation within or through the Customs Territory to a destination and along routing and within time limits approved by Customs, including transit, transshipment or transportation to or from or between customs offices and customs bonded warehouses.

Article 14.-

The goods prescribed in Article 10 may be released by Customs after fulfillment of customs formalities, including the payment of any duties, taxes, or other fees and security deposit, for such goods to be:

- imported for home use;
- temporarily imported;
- used under duty-suspended conditions.

The Minister of Economy and Finance shall by Prakas determine conditions under which goods may be released prior to the payment of duties and taxes and fees.

Article 15.-

Imported goods may be released by Customs for temporary admission if at the time of importation it can be demonstrated that these goods will be re-exported.

Temporarily imported goods shall be under customs control until such time as the conditions of their temporary admission have been fulfilled.

The Minister of Economy and Finance may by Prakas prescribe provisions governing the temporary admission of goods, including the duration of the temporary admission, fees and other controls or restrictions.

Section 2- Exports

Article 16.-

All goods to be exported must be reported at a customs office or other location as determined by the Director of Customs.

The Minister of Economy and Finance may by Prakas determine the time, manner, documentation requirements, circumstances and exceptions with respect to the reporting, movement, storage and transportation of goods to be exported.

Every person reporting goods under this Article shall:

- a. answer truthfully any question asked by a customs officer with respect to the goods;
- b. where a customs officer so requests, make the goods available for inspection by Customs in the manner prescribed by the Director of Customs.

Article 17.-

The Minister of Economy and Finance may by Prakas determine the conditions under which Customs may authorize the temporary export of goods shipped outside the customs territory to be repaired, added to, or manufactured there, or for additional work, as well as the methods whereby these goods are subject to payment of import duties and taxes when they are re-imported.

CHAPTER III
TARIFF CLASSIFICATION, ORIGIN AND CUSTOMS VALUE

Article 18.-

Tariff classification, origin and customs value of imported goods specified on Customs declarations, shall be declared in accordance with the following rules.

(a) Tariff Classification and Origin

- Any person, importer or his agent, who completes a customs declaration of imported goods shall declare the tariff classification and origin of those goods for the calculation of duty and tax. Customs shall verify the tariff classification and origin of the imported goods.

- Any person, importer or his agent, who completes a customs declaration of imported goods, must comply with the provisions of Articles 51 and Article 52 of this Law.

- Customs may require from any person, importer or his agent, proof, by declaration or the production of necessary documents required by Law and existing regulations, of the correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared tariff classification or origin by issuing a Notice. This notice shall also state the reason for the re-determination of the tariff classification or origin.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, a Notice may be issued for the goods under investigation within a period no longer than 10 years from the original date of registration of the customs declaration.

- All additional duties and taxes and any other fees and penalties owed as a consequence of the Notice, shall be paid to Customs.

- Any refund of duty, taxes, fees and penalties overpaid by any person, importer or his agent as a consequence of the Notice shall be refunded by Customs.

(b) Customs Value

- Any person, importer or his agent, who completes a customs declaration shall declare the customs value of the imported goods as specified in the provisions of Article 21 of this Law, for the assessment of duty and tax. Customs shall verify the declared customs value of the imported goods.

- Any person, importer or his agent, who makes a registered declaration of imported goods must comply with the provisions of Article 51 and Article 52 of this Law.

- Any person, importer or his agent is responsible for declaration of the accurate customs value for the payment of duties and taxes and must disclose all information, invoices and other documentation to enable Customs to verify and accurately determine the customs value of the imported goods.

- Customs may require from any person, importer or his agent, proof, by declaration or the production of required documents required by Law and existing regulation, of the correctness of the declaration, and may refuse to release the goods until such evidence is provided.

- Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared customs value by issuing a Notice. This Notice shall also state the reason for the re-determination of the customs value.

- Customs may amend the declared customs value if the declared customs value is not consistent with the provision of Article 21 of this Law or the declared customs value is not correct for any other reason.

- When an audit, investigation, inspection or examination undertaken under this Article finds any fraudulent activity, the Notice may be issued for the goods under investigation, within a period no longer than 10 years from the original date of registration of the customs declaration.

(c) Voluntary declaration of additional duties and taxes or other fees payable

- A person, importer or his agent may make a voluntary declaration to Customs of additional duties, taxes or fees owing in respect of imported goods, without penalties

or fines if such a declaration is made to Customs within one year of the date of registration of the original customs declaration.

(d) Exporters and exported goods

The provisions of Paragraph (a) and Paragraph (c) of this Article apply also to exported goods.

Article 19.-

For the purposes of import and export, goods are classified and, unless otherwise exempted by this Law or any other Law of the Kingdom of Cambodia, duty and tax are calculated in accordance with the Customs Tariff.

The Minister of Economy and Finance shall by Prakas determine provisions in respect of the classification of goods.

Article 20.-

For imports, applicable duties and taxes are collected according to the origin of the goods.

The origin of natural products is the country where they were extracted from the soil or harvested.

Goods manufactured in a single country, with no contribution from materials from another country, originate in the country where they are manufactured.

The procedures that the Customs Administration follows in determining the origin of goods produced in one country that use products harvested, extracted from the soil, or manufactured in another country are determined by Prakas of the Minister of Economy and Finance.

Imported goods benefit from the favorable treatment assigned to their origin only if the origin and direct transport of the goods from the country of origin to the importing country is properly demonstrated. The Minister of Economy and Finance may issue the Prakas establishing the conditions under which proof of origin must be submitted and cases where it is not required.

The country of provenance is the country from which the goods were sent directly to the customs territory.

Article 21.-

The customs value of imported goods shall be determined in accordance with the following rules:

a. The customs value of imported goods shall be the transaction value. That is, the price actually paid or payable for goods when sold for export to Cambodia, subject to the provisions contained in Prakas issued under sub-paragraph (h) of this Article.

b. If the customs value of the imported goods cannot be determined under the provision of sub-paragraph (a) of this Article, the customs value shall be the transaction value of identical goods.

c. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a) and sub-paragraph (b) of this Article, the customs value shall be the transaction value of similar goods.

d. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), and sub-paragraph (c) of this Article, the customs value of the imported goods shall be based on a deductive method.

e. If the customs value of imported goods cannot be determined under the provisions of sub-paragraph (a), sub-paragraph (b), sub-paragraph (c), and sub-paragraph (d) of this Article, the customs value of imported goods shall be based on a computed method.

f. The order of application of sub-paragraph (d) and sub-paragraph (e) of this Article may be reversed at the request of the importer.

g. If the customs value of the imported goods cannot be based on the provisions of sub-paragraph (a) sub-paragraph (b) sub-paragraph (c) sub-paragraph (d) and sub-paragraph (e) of this Article, the customs value shall be determined by using reasonable means consistent with the principles and the provisions as referred to in sub-paragraphs (a) (b) (c) (d) and (e) of this Article on the basis of available data in the Customs Territory subject to certain limitations.

h. The Minister of Economy and Finance shall issue a Prakas to determine all matters related to the determination of customs value..

Article 22.-

The customs value of exported goods shall be the value of the goods at the point of exit.

This customs value is determined by adding to the price of the goods, expenses for transport as well as all expenses needed to carry out the export operation up to the frontier, excluding export taxes payable upon exit, domestic taxes and similar levies, for which the exporter has been given a receipt.

Article 23.-

The customs value of imported and exported goods shall be declared in riel currency.

When an amount is expressed in a currency other than Cambodian currency, the exchange rate to be applied is the rate determined by the National Bank of Cambodia. When the exchange rate is not on the list of exchange rates of the National Bank of Cambodia, Customs may determine the rate.

The exchange rate to be applied is the exchange rate in use on the date the Customs declaration is registered.

Exchange rates are publicly displayed by Customs.

Article 24.-

Any person, importer or his agent, who is dissatisfied with the reasons for or the correctness of the re-determination of the tariff classification, origin or customs value as provided in the Notice issued under the provisions of sub-paragraph (a) or sub-paragraph (b) of Article 18 of this Law may object to the decision by writing to the Director of Customs within 30 days of the date the importer or his agent receives the Notices of the re-determination of the tariff classification, origin or the customs value.

In circumstances where the customs value is subject to appeal, the goods shall be released without the payment of duties and taxes when the importer provides sufficient security to cover the duties and taxes.

The Director of Customs shall make the decision on the objection referred to in the first paragraph of this Article within sixty (60) days after the objection is received; otherwise, the objection shall be deemed as accepted and the security returned as appropriate.

Any person who objects to any decisions made by the Director of Customs under the first paragraph of this Article may file a written appeal to the Customs Tariff Committee.

The organization and functioning of the Customs Tariff Committee shall be determined by Anukret.

An importer or exporter has the right to appeal to the competent court against any decision of the Customs Tariff Committee within a period of thirty (30) days from the date of receiving notification of that decision.

CHAPTER IV
EXEMPTIONS, PARTIAL EXEMPTIONS, AND REFUND OF DUTIES
AND TAXES

Article 25.-

Import duties and taxes shall not be imposed on goods brought into the Customs Territory for transit or transshipment.

Article 26.-

Exemption of Import Duties and Taxes shall be granted with respect to the import of:

a. goods for foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments, for use in the exercise of their official function and when so certified by the Head of Mission and by the Ministry of Foreign Affairs and International Cooperation;

b. goods for the personal use of the official personnel of missions and organizations as stated in sub-paragraph (a) of the first paragraph of this Article. The implementation of this sub-paragraph and sub-paragraph (a) of the first paragraph of this Article shall be based on the principles of international law and the principle of reciprocity between governments concerned;

c. goods originating in the Cambodia or that have been previously duty and tax paid, that are exported and returning from abroad, and that have not been enhanced in value;

d. goods exempted under the provisions of any other Law of the Kingdom of Cambodia;

e. goods donated for charity, goods for research and scientific purposes, samples and goods for exhibition of no commercial value, coffins containing human remains and other goods as determined by Prakas of the Minister of Economy and Finance.

Goods imported exempt from duty and tax under the first paragraph of this Article may not be sold, transferred, diverted to non-authorized uses, or disposed of without the prior authorization of Customs.

Goods up to a certain value and quantity, as determined by Prakas of the Minister of Economy and Finance, brought by passengers, crews of conveyances, and border crossers are also exempt from import duties and taxes.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the sub paragraph (a), sub paragraph (b), sub paragraph (c), sub paragraph (d) and sub paragraph (e) of the first paragraph of this Article, including their sale, diversion, transfer and disposal under the second paragraph of this Article.

Article 27.-

Partial exemption of import duties and taxes may be granted with respect to the import of:

a. Goods and materials so specified under any other Law of the Kingdom of Cambodia;

b. Seeds and breeding animals for agriculture; goods expected to undergo repair, processing or testing; goods re-imported in the same state; goods imported by the Government for public purposes, goods for temporary admission and other goods determined by Prakas of the Minister of Economy and Finance.

Goods imported under the provisions of this article may not be sold, transferred, diverted to other non-authorized uses, or disposed of without the prior authorization of the Customs authorities.

The Minister of Economy and Finance may by Prakas determine provisions related to the goods referred to in the first paragraph of this Article, including their sale, diversion transfer and disposal under the second paragraph of this Article.

Article 28.-

The Customs Administration may provide a refund in whole or in part for import and export duties and taxes paid for:

- a. Any excess payment, including due to administrative error;
- b. Imported goods that, before release from customs, have been found short, defective, of inferior quality, and goods that are re-exported or destroyed under Customs' supervision even if already released from customs;
- c. Excess payment resulting from a decision of the appeal authority as described in Article 24 of this Law or of the competent court.

The Minister of Economy and Finance shall issue Prakas regarding refunds as described above, including time limits, and may grant refunds for other reasons.

CHAPTER V

CUSTOMS DECLARATION AND LIABILITY FOR DUTIES AND TAXES

Article 29.-

All imported or exported goods, whether or not exempt from duties and taxes, must be the subject of a Customs declaration.

Article 30.-

The Minister of Economy and Finance shall issue Prakas concerning;

- the form, contents and validity of the Customs Declaration and customs documentation,
- lodgment, verification, and registration of the Customs Declaration,
- amendment, additions to, and cancellation of or change to the Customs declaration and Customs documentation,
- distribution and administration of the Customs Declaration and customs documentation.

Article 31.-

Imported or exported goods must be declared by their owners or by persons authorized to act on the owners' behalf.

Article 32.-

The Minister of Economy and Finance may by Prakas grant or withdraw authorization to a person as a customs broker, and establish the locations for which the authorization is valid, and any conditions or qualifications for such authorization.

The Minister of Economy and Finance may establish a Committee to advise on such authorizations and other matters related to customs brokers.

Authorization as a customs broker is granted on a personal basis. When a company is involved, authorization must be obtained for the company and for anyone empowered to represent it.

In no case may the denial or temporary or permanent withdrawal of authorization to handle customs clearance create entitlement to compensation or damages.

Authorized customs brokers may be required to provide security in relation to their operations in such form and amount as determined by Prakas of the Minister of Economy and Finance.

Article 33.-

Any person may, without exercising the profession of customs broker, make customs declarations for their own business.

Such persons referred to in the first paragraph of this Article may obtain authorization to handle clearance for others. This authorization may be provided by the Minister of Economy and Finance on a temporary and revocable basis for operations involving specific goods.

Article 34.-

Import duties and taxes shall be calculated on the basis of the customs tariff or tax rate in effect on the date the customs declaration is registered.

Duty and taxes shall be calculated on the basis of *ad valorem* or specific rates

Article 35.-

The importer or owner of the goods shall be liable for import duties and taxes.

In cases where the importer or owner cannot be located, the customs broker shall be liable for the import duties and taxes.

In the case of customs temporary storage or customs bonded warehouse storage, the operators are liable for import duties and taxes and other fees, without

prejudice to penalties incurred, until such time as the goods have been cleared for re-export, temporary import, import for home use, moved to another authorized storage facility, or destroyed with the authorization of Customs.

In the case of Article 26 and Article 27 of this Law, where conditions of exemption of duty and taxes can no longer be fulfilled, the responsibility for import duties and taxes belongs to the person who obtained the exemption, if that person cannot be located, this responsibility belongs to the person who controls the goods.

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 and taxes of the goods concerned.

Article 36.-

The exporter or owner shall be liable for export duties and taxes.

In cases where the exporter or owner cannot be located, the customs broker shall be liable for the export duties and taxes.

In the case of customs temporary storage and customs bonded warehouse, the operators are liable for export duties and taxes.

CHAPTER VI
PAYMENT OF IMPORT AND EXPORT DUTIES AND TAXES,
COLLECTION OF DEBTS, AND SECURITY

Article 37.-

Import and export duties and taxes, and any authorized fees, fines, interest or penalties, payable by virtue of this or any other Law of the Kingdom of Cambodia shall be paid at a place, in the manner, and within time limits prescribed by Prakas of the Minister of Economy and Finance .

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

Receipts are provided for all payments made.

Article 38.-

Any debts owed by virtue of this Law that have not been paid in whole or in part by the prescribed time limit shall be subject to compound interest at a rate to be prescribed by the Minister of Economy and Finance by Prakas.

Article 39.-

Customs has privileged claim against goods and property owned by a debtor in respect of debts arising from the provisions of this Law.

Article 40.-

Collection procedures and write-offs for uncollectible debts will be based on prevailing regulations and laws.

Article 41.-

Security required by this law may be used once or continuously and may be in the form of cash, guarantees or other such instruments. The Minister of Economy and Finance may by Prakas further regulate provisions related to security.

Article 42.-

The Director of Customs may make the release of security guarantees for the export or re-export of certain goods contingent upon the provision of proof establishing at said goods have been actually exported or re-exported.

CHAPTER VII
CUSTOMS TEMPORARY STORAGE
AND CUSTOMS BONDED WAREHOUSES

Article 43.-

Customs temporary storage refers to the storage of goods under Customs control in approved premises pending the completion of Customs formalities.

Licenses for the operation of a customs temporary storage facility are approved by the Minister of Economy and Finance. Such licenses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the handling and control of goods.

All costs related to customs temporary storage facilities, including maintenance and repair, are to be borne by owners or operators.

Customs temporary storage facility owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law, free of charge.

The Minister of Economy and Finance may by Prakas determine all matters concerning customs temporary storage, including procedures, security guarantees, information requirements, storage time limits, and the designation of goods that may be admitted to storage, and penalties related to exceeding storage time limits.

Article 44.-

Customs bonded warehouses are facilities where goods may be placed for a specified period of time under customs control.

Placing goods in customs bonded warehouses suspends the application of the duties, taxes and restrictions for which they are liable.

There are three categories of customs bonded warehouses:

a. Public warehouses, which are licensed by the Minister of Economy and Finance, may be operated by any agency of the Royal Government, or by any person. Public warehouses are open to any person who has the right to store the goods in the warehouse.

b. Private warehouses, which are licensed by the Director of Customs, are to be used solely by specified persons to store goods for their own specific uses, including operators of duty free shops.

c. Special warehouses, which are licensed by the Director of Customs, are a type of warehouse for goods which may present a hazard, or could affect the quality of other goods, or could require special storage facilities;

Licenses for customs bonded warehouses will determine conditions for owners and operators including location, construction and layout of premises, and procedures for the control and handling of goods.

All costs related to customs bonded warehouses, including maintenance and repair, are to be borne by owners or operators.

Customs bonded warehouse owners or operators are responsible for providing appropriate facilities for customs officers to carry out their responsibilities under this Law free of charge.

The Minister of Economy and Finance may by Prakas determine all matters concerning customs bonded warehouses, including procedures, security guarantees, , information requirements, period of storage, and designation of goods that may be admitted to storage.

Article 45.-

The customs bonded warehouse operator must pay the duties and taxes on goods placed in the warehouse in the event that quantity and quality differ from the customs warehouse declaration, without prejudice to penalties incurred. If the goods are prohibited for import, the warehouse operator must also pay a sum equal to their value without prejudice to penalties incurred.

The Director of Customs may, unless approved for export, authorize either the destruction of imported goods that are spoiled in customs warehouses provided that the duties and taxes relating to what remains from this destruction are paid; or pay the duty and tax based on the condition in which they are presented to Customs.

When it is proven that the loss of goods placed in customs bonded warehouses is due to a case of *force majeure* or causes relating to the nature of the goods, the warehouse operator is exempt from having to pay duties and taxes or, if the goods are prohibited, from payment of the sum representing the value of these goods.

Article 46.-

Goods may remain in customs bonded warehouses for up to two (2) years from the date of registration.

Upon expiration of the time limits as described in the first paragraph of this Article, goods must be removed from the warehouses with the authorization of Customs. Otherwise, Customs authorities will issue a notification to the warehouse operator requiring the removal of the goods. If the demand remains without effect for a month, the goods are considered as unclaimed goods in accordance with Article 54 of this Law. Customs may collect duty and tax owing from security placed by the operator of the warehouse, or those goods may be sold at public auction in accordance with Article 55 of this Law.

As an exception, and provided that the goods are in good condition, the time limits described by the first paragraph of this Article may be extended by up to twelve (12) months by Customs upon the request of the warehouse operator.

Article 47.-

Customs officers may carry out all necessary checks and inventories of goods in the warehouse. Operators must make goods available for such inspections.

Article 48.-

Duties and taxes applicable are those in effect on the date the customs declaration to remove the goods from the customs bonded warehouse is registered.

Article 49.-

In certain circumstances, the Minister of Economy and Finance may authorize the establishment of customs manufacturing bonded warehouses, for the purpose of processing or manufacturing of goods.

Goods accepted in customs manufacturing bonded warehouses are, unless otherwise provided by law, exempt from import duties and taxes.

Where goods are released for home use from a customs manufacturing bonded warehouse, the duties and taxes suspended under the second paragraph of this Article are assessed, based on the Customs Tariff and the rate of duties and taxes applicable as of the date of the registration of the customs declaration for admission of the goods to the warehouse.

The Minister of Economy and Finance may determine by Prakas all matters concerning customs manufacturing bonded warehouses.

Article 50.-

Operations that carry out the processing or refining of crude petroleum or bituminous minerals to obtain petroleum products must be placed under the customs manufacturing bonded warehouse regime.

The suspension from duties and taxes as prescribed in the second paragraph of Article 49 of this Law may be provided for the import of crude petroleum or bituminous minerals for processing for export.

Conditions for the implementation of the provisions of this Article are determined by Prakas of the Minister of Economy and Finance.

CHAPTER VIII
DOCUMENTS, BOOKS, RECORDS AND
OTHER INFORMATION ON EXPORTS AND IMPORTS

Article 51.-

All persons engaged or involved in the commercial or institutional import or export of goods must keep accurate documents books, records and other information, including information in electronic format, pertaining to import and export.

Included in the first paragraph of this Article are importers, exporters, customs brokers, operators of customs temporary storage facilities and customs bonded warehouses, transportation operators, and other concerned parties.

The documents, books, records and other information referred to in the first paragraph of this Article shall be kept for a period of ten (10) years at business premises in Cambodia

Article 52.-

At the request of Customs, persons referred to in the first paragraph of Article 51 of this Law are obliged to make available for examination documents, books, records and other information concerning imports and exports.

Where the persons referred to in the first paragraph of this Article are not present, their representatives are obliged to make available the documents, books, records and other information.

In case the customs office requires, every such person referred to in the above paragraphs of this article must:

- a. Provide documents as required by the customs officer;
- b. Answer any questions relevant to matters arising under this Law asked of them by a customs officer;
- c. Where information described in the above paragraphs of this article is recorded or stored by means of an electronic or other device, operate the device to provide the necessary information requested by the customs officer.

Article 53.-

The Minister of Economy and Finance may by Prakas determine specific requirements for documents, books, records and other information under the provisions of Article 51 of this Law.

**CHAPTER IX
UNCLAIMED GOODS**

Article 54.-

Unclaimed goods are:

- a. goods stored in customs temporary storage facilities or customs bonded warehouses that have exceeded the period allowed under this law;
- b. goods sent by mail which have been refused by the addressee or for which an addressee cannot be found and that cannot be returned to the sender;
- c. non-prohibited goods and means of transport that have been placed in customs clearance area and that the owner abandons in writing.

Where the owner of the goods has been determined, Customs must immediately notify owners of unclaimed goods that such goods will be sold at public auction in accordance with the provisions of Article 55 of this Law, if not claimed within a period of sixty (60) days from the date the notification was issued.

In the case where no owner can be found, a public notice shall be made in a time and manner determined by the Director of Customs to notify owners. Owners have sixty (60) days from the date of such notice to make a claim for their goods. If such period of time is exceeded, the goods will be sold at public auction in accordance with the provisions of Article 55 of this Law.

Within the period referred to in the second paragraph and and third paragraph of this Article, unclaimed goods may be released from Customs, provided appropriate duties, taxes and other fees and penalties have been paid, and any conditions of restricted use are met.

The Minister of Economy and Finance may by Prakas determine cases where, unclaimed goods that have a low value may be destroyed, auctioned immediately, otherwise disposed of or used for other purposes in the public interest, if written notification is given to the owners, or a public notice posted if no owner can be located.

Article 55.-

The sale of unclaimed goods shall be made by public auction.

The Director of Customs may assign a minimum price for goods to be auctioned. If the goods are not sold at this price, the Director may assign a new minimum price, or request approval from the Minister of Economy and Finance to dispose of or use the goods for other purposes in the public interest.

Proceeds of the auction shall be applied to unpaid duties and taxes, other fees or charges and costs of conducting the auction. Any remaining balance is available to be claimed by the owner within six (6) months of notification by customs,. Such notification must be made within seven (7) days after the auction. If there is no claim during this period the proceeds become the property of the State.

CHAPTER X

POWERS AND OBLIGATIONS

Article 56.-

Customs officers exercise powers as described in this law in the Customs Zone. In the case of goods designated under the second paragraph of Article 8 of this Law, the powers of customs officers are exercised anywhere in the Customs Territory.

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, halt, board, enter 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, and about his and her body that would be evidence of the contravention of this Law or any other Laws of the Kingdom of Cambodia.

The cost of the examinations described in sub-paragraph (a) and sub-paragraph (b) of the second paragraph of this Article shall be borne by the owner or holder of the goods or conveyance.

The Minister of Economy and Finance may by Prakas determine the procedures for such inspections and examinations.

Article 57.-

At any time, in accordance with the law, Customs officer may, enter any premises or place where documents, are kept in accordance with Article 51 of this Law and audit or examine those documents either in relation to specific transactions or to the accuracy and acceptability of the manual or electronic systems by which such records are created and stored.

Customs officers may inspect documents records, and other information or any property, process, or matter that the officer considers necessary and relevant for the purpose of collecting any duties and taxes under this Law, for the purpose of carrying out any other function of the officer, or for the purpose of collecting information required by this Law.

Customs officers shall have full access to all lands, buildings, and places and to all documents records and information, whether in the custody, or under the control of the licensee, importer, or exporter, or any other person.

The customs officer may, without charge, make extracts from or copies of any such records or documents, take possession of by providing a report, and retain any document as presented in connection with any declaration required under this Law

The customs officer shall, at the request of the person in possession of the document, provide that person with a true copy of the document or record certified by Customs.

Article 58.-

Sworn customs officers have all the powers of judicial police officers, when certified by the General Prosecutor of the Court of Appeals.

Customs officers qualified as judicial police have the right to prepare and sign an official report on a customs offence, in their assigned territory.

During the investigation, prevention and suppression of customs offences, customs officers shall carry an authorized mission letter, wear their uniform, insignia, hierarchical ranking badge, unless otherwise directed by the Director of Customs.

The official uniform, the insignia and the rank of the Customs officials shall be determined by Anukret.

Article 59.-

Customs officers shall have the right to carry arms, and to use them in carrying out their duties in the following circumstances;

- For legitimate defense,
- When they cannot otherwise detain, halt conveyances which are suspected to be involved in smuggling or other illegal activities whose operators do not obey the order to stop;
- For other reasons as described by other regulations and Laws of the Kingdom of Cambodia.

Arms used by customs officers in carrying out their duties must be provided and managed by the Ministry of the Interior.

Article 60.-

Sworn customs officers qualified as Judicial police may detain a person for up to forty-eight (48) hours in accordance with the Code on Criminal Procedures.

Article 61.-

All persons are prohibited from obstructing or impeding customs officers in the legitimate exercise of their powers under this law or any other laws of the Kingdom of Cambodia.

Article 62.-

Operators of conveyances, in moving their conveyances, must obey the orders of customs officers.

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

When requested, competent authorities, police and military are required to assist immediately customs officers in carrying out their duties under this Law.

Article 63.-

Customs officers may not engage in commercial activities in any way related to or in conflict with their official duties.

Any information obtained by customs officers in the administration or enforcement of this law may only be used for the purposes specified in this law, unless specifically authorized by Prakas of the Minister of Economy and Finance.

Article 64.-

Customs officers who commit any violation of any provision of this law and other regulations shall be punished in accordance with existing law.

Article 65.-

The Minister of Economy and Finance may by Prakas determine the conditions for providing rewards to customs officers who have high levels of performance, and to other competent authorities including the Royal Military armed forces, national police, local authorities, and to any other person, who participate in, cooperate with, and assist Customs in enforcing this Law.

Article 66.-

Customs officers have the right to seize temporarily goods and conveyances involved in violations of this law. Such goods and conveyances may be subject to confiscation by the competent court.

Outside the Customs Zone, seizures may be carried out in customs offices, customs temporary storage facilities, customs bonded warehouses and other locations subject to the surveillance of customs.

Goods designated under the second paragraph of Article 8 of this Law may be temporarily seized anywhere in the Customs Territory.

Temporary seizures may also be carried out anywhere in the Customs Territory in the event of pursuit in plain sight, or the unexpected discovery of goods which do not match statements made or documents in the possession of the person holding the goods.

Customs officers have the right to copy documents, or to seize documents or other things that are evidence of violations of this law.

The Minister of Economy and Finance may determine by Prakas procedures regarding the seizure of goods, conveyances, documents and other things, and the duplication of those documents.

Article 67.-

As circumstances allow, goods, conveyances or other things seized are taken to the customs office that is closest to the place of seizure. Where there are several customs offices in the same locality, the objects seized may be transported to any one of them. When they cannot be taken immediately to the customs office or when there is no customs office in the locality, the objects seized may be entrusted to the custody of the accused or a third party at the seizure location or some other location.

Where the goods seized are not prohibited, and where the goods, conveyances, documents, and other things seized are not required for evidence, they may be released to the owner upon providing security in accordance with the provisions of Article 41 of this Law.

When goods seized that are neither prohibited nor restricted, conveyances or other things used for concealment or transportation of such goods shall be returned to their owners after full payment of all duties, taxes, other charges and fines.

Article 68.-

The seizing customs officer shall, without delay, write up a record of the seizure.

If the offender is present the record should indicate that it was read to him or her, that he or she was asked to read and sign it and was given a copy immediately.

When the offender is not present the record is to be posted within twenty-four (24) hours after its preparation at nearest customs office, or the nearest local authority office if there is no local customs office.

Further details regarding the form, contents, procedures for preparation and submission to the court of the record referred to in the first paragraph of this Article are determined by joint Prakas of the Minister of Economy and Finance and the Minister of Justice.

Article 69.-

In cases where seizures are conducted on ships and decked vessels if unloading cannot be done immediately, those conducting the seizure shall affix the customs seals on the ship's panels and hatchways.

Article 70.-

In the event of a seizure at a residence, non-prohibited goods are not moved, provided that the accused provides security in accordance with the provisions of Article 41 of this Law. If the accused does not provide security, or if prohibited goods are involved, the goods are transported to the closest customs house or entrusted to a third-party custodian, either where the seizure took place, or at some other location.

Article 71.-

A person subject to a penalty or seizure of goods, conveyance, or other things may appeal in writing to the Director of Customs within thirty (30) days of receiving notification of the penalty or seizure, stating the reasons for the appeal, and depositing security in accordance with Article 41 of this Law.

The Director of Customs shall make a decision on the appeal within sixty (60) days after receipt of the appeal; otherwise, the appeal is granted.

The Minister of Economy and Finance may by Prakas determine procedures regarding this appeal process.

CHAPTER XI
PENALTY PROVISIONS

Article 72.-

Any person who imports or exports goods, or attempts to import or export goods, in contravention of the Law or regulations shall be considered as committing a customs offence.

Any person who commits a customs offence may be punished by administrative fines imposed by Customs, and by judicial penalties imposed by the competent Court, or both.

Article 73.-

Any person who commits minor violations of regulations and provisions of this law, including inaccuracies, omissions or failure to complete any information required in a customs declaration and failure to meet requirements and obligations that have no impact on duties, taxes, prohibitions, or restrictions is subject to administrative fines of one hundred thousand (100,000) riels to five hundred thousand (500,000) riels when the irregularity is not more severely punished by this Law.

Article 74.-

Any person who commits violations of regulations and provisions of this law, including those violations contained in Article 73 of this law that that involve the evasion of duty or taxes and where the goods are not prohibited or restricted, is subject to administrative fines of between one (1) time to three (3) times the duty and tax evaded, and to a judicial penalty of confiscation of the goods and of the conveyance and other things used to conceal smuggled goods, or imprisonment for one (1) month to one (1) year, or to one of the above.

Considered as offences referred in the first paragraph of this Article are:

- a. Failure to report goods to customs in accordance with Article 10 and Article 16 of this Law;
- b. Unloading of goods from a conveyance before reporting to customs in accordance with the provisions of Article 12 of this Law;
- c. Opening, unpacking, causing to be opened or unpacked, any package of imported goods that has not been released by customs, breaking or tampering with any seals that have been placed on goods, conveyances, customs temporary storage facilities, customs bonded warehouses, or other places as required by this Law;
- d. Removal of goods from a customs clearance area, a customs temporary storage facility, or a customs bonded warehouse without the authorization of Customs;
- e. Failure to submit a customs declaration in accordance with the provisions of Article 29 of this Law;
- f. Failure to comply with the provisions of Article 30 of this Law;
- g. The sale, transfer, diversion or disposal of goods imported exempt from duty and taxes under Article 26 and Article 27 of this Law without authorization by customs.
- h. Failure to comply with conditions imposed by Customs regarding goods entered under a duty or tax suspensive regime under the provisions of this Law.

i. Making, assenting to, or participating in a verbal declaration or written statement which is inaccurate, false, or deceptive is a violation of this Law;

j. Smuggling or attempting to smuggle;

k. Possession, sale, purchase, transfer or otherwise acquiring of any goods that were imported in violation of this Law.

Any person who commits the following offences is subject to an administrative fine of one million (1.000.000) riels to five million (5.000.000) riels and to a judicial penalty of imprisonment for one (1) month to six (6) months, or one of the above.

a. Failure to comply with the provisions of Article 51, Article 52, and Article 53 of this law;

b. Any person who obstructs or impedes a customs officer under the provision of Article 61 of this Law;

c. Any person operating a conveyance that does not obey the orders of a customs officer under the provisions of the first paragraph of Article 62 of this Law.

Article 75.-

Any person who commits a violation of the provisions and regulations of Article 74 of this Law that involves goods that are prohibited or restricted under the provisions of the first paragraph of Article 8 of this Law, with the exception of violations under sub-paragraph (k) of the first paragraph of Article 74 of this Law, is subject to administrative fines of up to three (3) times the value of the goods or conveyance, and to judicial penalties of confiscation of the goods, conveyance, and other things used to conceal smuggled goods, or imprisonment of the offender for one (1) year to five (5) years, or to one of the above.

Article 76.-

In cases of repeat violations of provisions of this Law, administrative fines and judicial penalties are doubled.

Article 77.-

Customs is authorized to reach settlement with individuals prosecuted for customs offences. This right of settlement applies only to monetary fines. Where no settlement is reached Customs must submit the case to the competent court.

The settlement may occur before the decision of the competent court.

The conditions for exercising the right of settlement are determined by Prakas of the Minister of Economy and Finance.

CHAPTER XII
TRANSITIONAL PROVISIONS

Article 78.-

Implementation of provisions of Article 21 and Article 22 of this Law respecting the valuation of imported and exported goods may be delayed according to actual circumstances.

CHAPTER XIII
FINAL PROVISIONS

Article 79.-

Any provisions that contradict this Law shall be considered null and void.

Article 80.-

This Law shall be declared as urgent.

Done at the Royal Palace Phnom Penh, 20 July 2007

Royal Signature

Norodom Sihamoni

PRL.0707.310

Having submitted to

His Majesty the King for Royal Signatures

Prime Minister

Signature

Hun Sen

Having informed to Samdech Prime Minister

Senior Minister, Minister of Economy and Finance

Signature

Keat Chhon

No. 304 CL

For copy

Phnom Penh, 25 July 2007

Deputy Secretary General of the Royal Government

Signature

Khun Chunkein

ANUKRET

(Sub-Decrees)



KINGDOM OF CAMBODIA
Nation Religion King

ROYAL GOVERNMENT OF CAMBODIA

N° 209 ANK.BK

ANUKRET

ON

**THE IMPLEMENTATION OF THE LIST OF PROHIBITED AND
RESTRICTED GOODS**

- *Having seen the Constitution of the Kingdom of Cambodia;*
- *Having seen the Royal Decree NS/RKT/0704/124, dated 15 July 2004, on the Appointment of the Royal Government of the Kingdom of Cambodia;*
- *Having seen the Royal Decree No. 02/NS/94 dated 20 July 1994 promulgating the Law on the organization and Functioning of the Council of Ministers;*
- *Seen Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;*
- *Having Seen Reach Kram No. 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 Organization and Functioning of the Ministry of Economy and Finance;*
- *Referred to the Announcement of the Royal Government No. 90 SCN dated 06 December 2005;*
- *Having Seen Anukret No. 21 ANK.BK dated 01 March 2006 on Trade Facilitation through Risk Management;*
- *Referred to the Proposal from the Ministry of Economy and Finance.*

HEREBY DECIDES

Article 1.-

It is hereby put into force the List of Prohibited and Restricted Goods consisting of 1.537 tariff lines of the Cambodia Customs Tariff 2007 as prescribed in the Annexes of this Anukret.

Article 2.-

Any regulations contradict to this Anukret shall be null and void.

Article 3.-

Minister in charge of the Council of Ministers; Minister of Economy and Finance; Minister of Commerce; Minister of Agriculture, Forestry and Fishery; Minister of Health; Minister of Industry, Mine and Energy; Ministers, Secretaries of State of concerned ministries and institutions, Governors of all provinces and cities; and Committee for Private Sector Development shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 31 December 2007

Prime Minister

Signature

Samdech Akka Moha Sena Padei Techo HUN SEN

Copied to:

- *Ministry of the Royal Palace*
- *Secretariat General of Constitutional Council*
- *Secretariat General of the Senate*
- *Secretariat General of the National Assembly*
- *Secretary General of Royal Government*
- *Cabinet of Samdech Akka Moha Sena Padei Techo*
HUN SEN Prime Minister of the Kingdom of Cambodia
- *Cabinet of H.E Deputy Prime Minister*
- *As In Article 3*
- *Official Journal*
- *Documents Archive*

Having submitted to

Samdech Akka Moha Sena Padei Techo

HUN SEN Prime Minister for Signatory

Signature

Keat Chhon

Minister of Economy and Finance

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 3784 MEF.GDCE

Phnom Penh, 19th June 2012

To

Delegate of the Royal Government

in Charge of the General Department of Customs and Excise of Cambodia

Subject: Update of Annex 1 to ANUKRET on the implementation of the list of prohibited and restricted goods of ASEAN Harmonized Tariff Nomenclature 2007 (AHTN 2007) to be in accordance with AHTN 2012, maintaining all contents and meanings of the original provisions with respects of prohibited and restricted goods.

Reference:- Anukret 209 Dated 21 December, 2007 on the implementation of the list of prohibited and restricted goods.

- Markings of Samdech Akka Moha Sena Padei Techo **HUN SEN** Prime Minister of the Kingdom of Cambodia dated 29 May, 2012 on letter of Ministry of Economy and Finance. N° 3294 MEF dated 28 May, 2012.
- Prakas N° 281 MEF.GDCE dated 12 June, 2012 of Ministry of Economy and Finance on The implementation of Customs Tariff 2012.

Referring to the above subject and reference, I would like to inform you that the Annex 1 to ANUKRET on the implementation of the list of prohibited and restricted goods with above reference has been updated and herewith attached.

Therefore, Delegate of the Royal Government in Charge of the General Department of Customs and Excise of Cambodia, please disseminate and implement this letter effectively from 01st July, 2012.

Please take assurances of my high consideration.

Copied to :

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

**Deputy Prime Minister
Minister of Economy and Finance**
Signature

H.E. Keat Chhon

To ANUKRET No.209 ANK.BK Dated 31 December 2007

List of Prohibited and Restricted Goods in Exportation and Importation in Accordance with AHTN 2012

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1	0101.21.00	-- Pure-bred breeding animals				(2) (3) (7)									
2	0101.29.00	-- Other				(2) (3) (7)									
3	0101.30.10	-- Pure-bred breeding animals				(2) (3) (7)									
4	0101.30.90	-- Other				(2) (3) (7)									
5	0101.90.00	- Other				(2) (3) (7)									
6	0102.21.00	-- Pure-bred breeding animals				(2) (3) (7)									
7	0102.29.10	--- Male cattle (including oxen)				(2) (3) (7)									
8	0102.29.90	--- Other				(2) (3) (7)									
9	0102.31.00	-- Pure-bred breeding animals				(2) (3) (7)									
10	0102.39.00	-- Other				(2) (3) (7)									
11	0102.90.10	-- Pure-bred breeding animals				(2) (3) (7)									
12	0102.90.90	-- Other				(2) (3) (7)									
13	0103.10.00	- Pure-bred breeding animals				(2) (3) (7)									
14	0103.91.00	-- Weighing less than 50 kg				(2) (3) (7)									
15	0103.92.00	-- Weighing 50 kg or more				(2) (3) (7)									
16	0104.10.10	-- Pure-bred breeding animals				(2) (3) (7)									
17	0104.10.90	-- Other				(2) (3) (7)									
18	0104.20.10	-- Pure-bred breeding animals				(2) (3) (7)									
19	0104.20.90	-- Other				(2) (3) (7)									
20	0105.11.10	--- Breeding fowls				(2) (3) (7)									
21	0105.11.90	--- Other				(2) (3) (7)									
22	0105.12.10	--- Breeding turkeys				(2) (3) (7)									
23	0105.12.90	--- Other				(2) (3) (7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
24	0105.13.10	--- Breeding ducklings				(2) (3) (7)									
25	0105.13.90	--- Other				(2) (3) (7)									
26	0105.14.10	--- Breeding goslings				(2) (3) (7)									
27	0105.14.90	--- Other				(2) (3) (7)									
28	0105.15.10	--- Breeding guinea fowls				(2) (3) (7)									
29	0105.15.90	--- Other				(2) (3) (7)									
30	0105.94.10	--- Breeding fowls, other than fighting cocks				(2) (3) (7)									
31	0105.94.40	--- Fighting cocks				(2) (3) (7)									
32	0105.94.91	---- Weighing not more than 2 kg				(2) (3) (7)									
33	0105.94.99	---- Other				(2) (3) (7)									
34	0105.99.10	--- Breeding ducks				(2) (3) (7)									
35	0105.99.20	--- Other ducks				(2) (3) (7)									
36	0105.99.30	--- Breeding geese, turkeys and guinea fowls				(2) (3) (7)									
37	0105.99.40	--- Other geese, turkeys and guinea fowls				(2) (3) (7)									
38	0106.11.00	-- Primates				(2) (3) (7)									
39	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)				(2) (3) (7)									
40	0106.13.00	-- Camels and other camelids (Camelidae)				(2) (3) (7)									
41	0106.14.00	-- Rabbits and hares				(2) (3) (7)									
42	0106.19.00	-- Other				(2) (3) (7)									
43	0106.20.00	- Reptiles (including snakes and turtles)				(2) (3) (7)									
44	0106.31.00	-- Birds of prey				(2) (3) (7)									
45	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)				(2) (3) (7)									
46	0106.33.00	-- Ostriches; emus (Dromaius novaehollandiae)				(2) (3) (7)									
47	0106.39.00	-- Other				(2) (3) (7)									
48	0106.41.00	-- Bees				(2) (3) (7)									
49	0106.49.00	-- Other				(2) (3) (7)									
50	0106.90.00	- Other				(2) (3) (7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
51	0201.10.00	- Carcasses and half-carcasses				(7)									
52	0201.20.00	- Other cuts with bone in				(7)									
53	0201.30.00	- Boneless				(7)									
54	0202.10.00	- Carcasses and half-carcasses				(7)									
55	0202.20.00	- Other cuts with bone in				(7)									
56	0202.30.00	- Boneless				(7)									
57	0203.11.00	-- Carcasses and half-carcasses				(7)									
58	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
59	0203.19.00	-- Other				(7)									
60	0203.21.00	-- Carcasses and half-carcasses				(7)									
61	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
62	0203.29.00	-- Other				(7)									
63	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled				(7)									
64	0204.21.00	-- Carcasses and half-carcasses				(7)									
65	0204.22.00	-- Other cuts with bone in				(7)									
66	0204.23.00	-- Boneless				(7)									
67	0204.30.00	- Carcasses and half-carcasses of lamb, frozen				(7)									
68	0204.41.00	-- Carcasses and half-carcasses				(7)									
69	0204.42.00	-- Other cuts with bone in				(7)									
70	0204.43.00	-- Boneless				(7)									
71	0204.50.00	- Meat of goats				(7)									
72	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.				(7)									
73	0206.10.00	- Of bovine animals, fresh or chilled				(7)									
74	0206.21.00	-- Tongues				(7)									
75	0206.22.00	-- Livers				(7)									
76	0206.29.00	-- Other				(7)									
77	0206.30.00	- Of swine, fresh or chilled				(7)									
78	0206.41.00	-- Livers				(7)									
79	0206.49.00	-- Other				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
80	0206.80.00	- Other, fresh or chilled				(7)									
81	0206.90.00	- Other, frozen				(7)									
82	0207.11.00	-- Not cut in pieces, fresh or chilled				(7)									
83	0207.12.00	-- Not cut in pieces, frozen				(7)									
84	0207.13.00	-- Cuts and offal, fresh or chilled				(7)									
85	0207.14.10	--- Wings				(7)									
86	0207.14.20	--- Thighs				(7)									
87	0207.14.30	--- Livers				(7)									
88	0207.14.91	---- Mechanically deboned or separated meat				(7)									
89	0207.14.99	---- Other				(7)									
90	0207.24.00	-- Not cut in pieces, fresh or chilled				(7)									
91	0207.25.00	-- Not cut in pieces, frozen				(7)									
92	0207.26.00	-- Cuts and offal, fresh or chilled				(7)									
93	0207.27.10	--- Livers				(7)									
94	0207.27.91	---- Mechanically deboned or separated meat				(7)									
95	0207.27.99	---- Other				(7)									
96	0207.41.00	-- Not cut in pieces, fresh or chilled				(7)									
97	0207.42.00	-- Not cut in pieces, frozen				(7)									
98	0207.43.00	-- Fatty livers, fresh or chilled				(7)									
99	0207.44.00	-- Other, fresh or chilled				(7)									
100	0207.45.00	-- Other, frozen				(7)									
101	0207.51.00	-- Not cut in pieces, fresh or chilled				(7)									
102	0207.52.00	-- Not cut in pieces, frozen				(7)									
103	0207.53.00	-- Fatty livers, fresh or chilled				(7)									
104	0207.54.00	-- Other, fresh or chilled				(7)									
105	0207.55.00	-- Other, frozen				(7)									
106	0207.60.00	- Of guinea fowls				(7)									
107	0208.10.00	- Of rabbits or hares				(7)									
108	0208.30.00	- Of primates				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
109	0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)									
110	0208.40.90	-- Other				(7)									
111	0208.50.00	- Of reptiles (including snakes and turtles)				(7)									
112	0208.60.00	- Of camels and other camelids (Camelidae)				(7)									
113	0208.90.10	--Frogs' legs				(7)									
114	0208.90.90	--Other				(7)									
115	0209.10.00	- Of pigs				(7)									
116	0209.90.00	- Other				(7)									
117	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in				(7)									
118	0210.12.00	-- Bellies (streaky) and cuts thereof				(7)									
119	0210.19.30	--- Bacon or boneless hams				(7)									
120	0210.19.90	--- Other				(7)									
121	0210.20.00	- Meat of bovine animals				(7)									
122	0210.91.00	-- Of primates				(7)									
123	0210.92.10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)				(7)									
124	0210.92.90	--- Other				(7)									
125	0210.93.00	-- Of reptiles (including snakes and turtles)				(7)									
126	0210.99.10	--- Freeze dried chicken dice				(7)									
127	0210.99.20	--- Dried pork skin				(7)									
128	0210.99.90	--- Other				(7)									
129	0301.11.10	---- Fry				(2)(3)(9)									
130	0301.11.91	---- Koi carp (Cyprinus carpio)				(2)(3)(9)									
131	0301.11.92	---- Goldfish (Carassius auratus)				(2)(3)(9)									
132	0301.11.93	---- Siamese fighting fish (Beta splendens)				(2)(3)(9)									
133	0301.11.94	---- Oscars (Astonotus ocellatus)				(2)(3)(9)									
134	0301.11.95	---- Arowanas (Scleropages formosus)				(2)(3)(9)									
135	0301.11.99	---- Other				(2)(3)(9)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
136	0301.19.10	--- Fry				(2)(3)(9)										
137	0301.19.90	--- Other				(2)(3)(9)										
138	0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)										
139	0301.92.00	-- Eels (<i>Anguilla</i> spp.)				(2)(3)(9)										
140	0301.93.10	--- Breeding, other than fry				(2)(3)(9)										
141	0301.93.90	--- Other				(2)(3)(9)										
142	0301.94.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)				(2)(3)(9)										
143	0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)				(2)(3)(9)										
144	0301.99.11	---- Breeding				(2)(3)(9)										
145	0301.99.19	---- Other				(2)(3)(9)										
146	0301.99.21	---- Breeding				(2)(3)(9)										
147	0301.99.29	---- Other				(2)(3)(9)										
148	0301.99.31	---- Milkfish, breeding				(2)(3)(9)										
149	0301.99.39	---- Other				(2)(3)(9)										
150	0301.99.40	-- Other, freshwater fish				(2)(3)(9)										
151	0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)										
152	0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)				(2)(3)(9)										
153	0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)										
154	0302.19.00	-- Other				(2)(3)(9)										
155	0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)				(2)(3)(9)										
156	0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)				(2)(3)(9)										
157	0302.23.00	-- Sole (<i>Solea</i> spp.)				(2)(3)(9)										
158	0302.24.00	-- Turbots (<i>Psetta maxima</i>)				(2)(3)(9)										
159	0302.29.00	-- Other				(2)(3)(9)										

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
160	0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)				(2)(3)(9)										
161	0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)				(2)(3)(9)										
162	0302.33.00	-- Skipjack or stripe-bellied bonito				(2)(3)(9)										
163	0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)				(2)(3)(9)										
164	0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)				(2)(3)(9)										
165	0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)				(2)(3)(9)										
166	0302.39.00	-- Other				(2)(3)(9)										
167	0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)										
168	0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)				(2)(3)(9)										
169	0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)				(2)(3)(9)										
170	0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)				(2)(3)(9)										
171	0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)				(2)(3)(9)										
172	0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)				(2)(3)(9)										
173	0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)				(2)(3)(9)										
174	0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)										
175	0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)				(2)(3)(9)										
176	0302.53.00	-- Coalfish (<i>Pollachius virens</i>)				(2)(3)(9)										
177	0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)				(2)(3)(9)										
178	0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)				(2)(3)(9)										
179	0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)				(2)(3)(9)										
180	0302.59.00	-- Other				(2)(3)(9)										
181	0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)				(2)(3)(9)										
182	0302.72.10	--- Yellowtail catfish (<i>Pangasius pangasius</i>)				(2)(3)(9)										
183	0302.72.90	--- Other				(2)(3)(9)										
184	0302.73.10	--- Mrigal (<i>Cirrhinus cirrhosus</i>)				(2)(3)(9)										
185	0302.73.90	--- Other				(2)(3)(9)										
186	0302.74.00	-- Eels (<i>Anguilla</i> spp.)				(2)(3)(9)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
187	0302.79.00	-- Other				(2)(3)(9)									
188	0302.81.00	-- Dogfish and other sharks				(2)(3)(9)									
189	0302.82.00	-- Rays and skates (Rajidae)				(2)(3)(9)									
190	0302.83.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									
191	0302.84.00	-- Seabass (Dicentrarchus spp.)				(2)(3)(9)									
192	0302.85.00	-- Seabream (Sparidae)				(2)(3)(9)									
193	0302.89.12	---- Longfin mojarra (Pentaprion longimanus)				(2)(3)(9)									
194	0302.89.13	---- Bluntnose lizardfish (Trachinocephalus myops)				(2)(3)(9)									
195	0302.89.14	---- Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)				(2)(3)(9)									
196	0302.89.15	---- Indian mackerel (Rastrelliger kanagurta) and island mackerel (Rastrelliger faughni)				(2)(3)(9)									
197	0302.89.16	---- Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyrna barracuda)				(2)(3)(9)									
198	0302.89.17	---- Silver pomfrets (Pampus argenteus) and black pomfrets (Parastromatus niger)				(2)(3)(9)									
199	0302.89.18	---- Mangrove red snappers (Lutjanus argentimaculatus)				(2)(3)(9)									
200	0302.89.19	---- Other				(2)(3)(9)									
201	0302.89.22	---- Rohu (Labeo rohita), catla (Catla catla) and swamp barb (Puntius chola)				(2)(3)(9)									
202	0302.89.24	---- Snakeskin gourami (Trichogaster pectoralis)				(2)(3)(9)									
203	0302.89.26	---- Indian threadfins (Polynemus indicus) and silver grunts (pomadasys argenteus)				(2)(3)(9)									
204	0302.89.27	---- Hilsa shad (Tenulosa ilisha)				(2)(3)(9)									
205	0302.89.28	---- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)				(2)(3)(9)									
206	0302.89.29	---- Other				(2)(3)(9)									
207	0302.90.00	- Livers and roes				(2)(3)(9)									
208	0303.11.00	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)				(2)(3)(9)									
209	0303.12.00	-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)				(2)(3)(9)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
210	0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)										
211	0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)										
212	0303.19.00	-- Other				(2)(3)(9)										
213	0303.23.00	-- Tilapias (<i>Oreochromis</i> spp.)				(2)(3)(9)										
214	0303.24.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)				(2)(3)(9)										
215	0303.25.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)				(2)(3)(9)										
216	0303.26.00	-- Eels (<i>Anguilla</i> spp.)				(2)(3)(9)										
217	0303.29.00	-- Other				(2)(3)(9)										
218	0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)				(2)(3)(9)										
219	0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)				(2)(3)(9)										
220	0303.33.00	-- Sole (<i>Solea</i> spp.)				(2)(3)(9)										
221	0303.34.00	--Turbot (<i>Psetta maxima</i>)				(2)(3)(9)										
222	0303.39.00	-- Other				(2)(3)(9)										
223	0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)				(2)(3)(9)										
224	0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)				(2)(3)(9)										
225	0303.43.00	-- Skipjack or stripe-bellied bonito				(2)(3)(9)										
226	0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)				(2)(3)(9)										
227	0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).				(2)(3)(9)										
228	0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)				(2)(3)(9)										
229	0303.49.00	-- Other				(2)(3)(9)										
230	0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)										
231	0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or spratts (<i>Sprattus sprattus</i>)				(2)(3)(9)										
232	0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)				(2)(3)(9)										
233	0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)				(2)(3)(9)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
234	0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)				(2)(3)(9)									
235	0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)				(2)(3)(9)									
236	0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)									
237	0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)				(2)(3)(9)									
238	0303.65.00	-- Coalfish (<i>Pollachius virens</i>)				(2)(3)(9)									
239	0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)				(2)(3)(9)									
240	0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)				(2)(3)(9)									
241	0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)				(2)(3)(9)									
242	0303.69.00	-- Other				(2)(3)(9)									
243	0303.81.00	-- Dogfish and other sharks				(2)(3)(9)									
244	0303.82.00	-- Rays and skates (<i>Rajidae</i>)				(2)(3)(9)									
245	0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)				(2)(3)(9)									
246	0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)				(2)(3)(9)									
247	0303.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)				(2)(3)(9)									
248	0303.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)				(2)(3)(9)									
249	0303.89.14	---- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)				(2)(3)(9)									
250	0303.89.15	---- Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)				(2)(3)(9)									
251	0303.89.16	---- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrna barracuda</i>)				(2)(3)(9)									
252	0303.89.17	---- Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)				(2)(3)(9)									
253	0303.89.18	---- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)				(2)(3)(9)									
254	0303.89.19	---- Other				(2)(3)(9)									
255	0303.89.22	---- Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)				(2)(3)(9)									
256	0303.89.24	---- Snakeskin gourami (<i>Trichogaster pectoralis</i>)				(2)(3)(9)									
257	0303.89.26	---- Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasy argenteus</i>)				(2)(3)(9)									
258	0303.89.27	---- Hilsa shad (<i>Tenulosa ilisha</i>)				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
259	0303.89.28	--- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)				(2)(3)(9)									
260	0303.89.29	---- Other				(2)(3)(9)									
261	0303.90.10	-- Livers				(2)(3)(9)									
262	0303.90.20	-- Roes				(2)(3)(9)									
263	0304.31.00	-- Tilapias (Oreochromis spp.)				(2)(3)(9)									
264	0304.32.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
265	0304.33.00	-- Nile Perch (Lates niloticus)				(2)(3)(9)									
266	0304.39.00	-- Other				(2)(3)(9)									
267	0304.41.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)									
268	0304.42.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)									
269	0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				(2)(3)(9)									
270	0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
271	0304.45.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									
272	0304.46.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									
273	0304.49.00	-- Other				(2)(3)(9)									
274	0304.51.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				(2)(3)(9)									
275	0304.52.00	-- Salmonidae				(2)(3)(9)									
276	0304.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
277	0304.54.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
278	0304.55.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									
279	0304.59.00	-- Other				(2)(3)(9)									
280	0304.61.00	-- Tilapias (Oreochromis spp.)				(2)(3)(9)									
281	0304.62.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)				(2)(3)(9)									
282	0304.63.00	-- Nile Perch (Lates niloticus)				(2)(3)(9)									
283	0304.69.00	-- Other				(2)(3)(9)									
284	0304.71.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				(2)(3)(9)									
285	0304.72.00	-- Haddock (Melanogrammus aeglefinus)				(2)(3)(9)									
286	0304.73.00	-- Coalfish (Pollachius virens)				(2)(3)(9)									
287	0304.74.00	-- Hake (Merluccius spp., Urophycis spp.)				(2)(3)(9)									
288	0304.75.00	-- Alaska Pollack (Theragra chalcogramma)				(2)(3)(9)									
289	0304.79.00	-- Other				(2)(3)(9)									
290	0304.81.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)				(2)(3)(9)									
291	0304.82.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				(2)(3)(9)									
292	0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				(2)(3)(9)									
293	0304.84.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									
294	0304.85.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									
295	0304.86.00	-- Herrings (Clupea harengus, Clupea pallasii)				(2)(3)(9)									
296	0304.87.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)				(2)(3)(9)									
297	0304.89.00	-- Other				(2)(3)(9)									
298	0304.91.00	-- Swordfish (Xiphias gladius)				(2)(3)(9)									
299	0304.92.00	-- Toothfish (Dissostichus spp.)				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
300	0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)				(2)(3)(9)									
301	0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)				(2)(3)(9)									
302	0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)				(2)(3)(9)									
303	0304.99.00	-- Other				(2)(3)(9)									
304	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption				(2)(3)(9)									
305	0305.20.10	-- Of freshwater fish, dried, salted or in brine				(2)(3)(9)									
306	0305.20.90	-- Other				(2)(3)(9)									
307	0305.31.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)				(2)(3)(9)									
308	0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae				(2)(3)(9)									
309	0305.39.10	--- Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)				(2)(3)(9)									
310	0305.39.20	--- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)				(2)(3)(9)									
311	0305.39.90	--- Other				(2)(3)(9)									
312	0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				(2)(3)(9)									
313	0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
314	0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)				(2)(3)(9)									
315	0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).				(2)(3)(9)									
316	0305.49.00	-- Other				(2)(3)(9)									
317	0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)									
318	0305.59.20	--- Marine fish				(2)(3)(9)									
319	0305.59.90	--- Other				(2)(3)(9)									
320	0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				(2)(3)(9)									
321	0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)				(2)(3)(9)									
322	0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)				(2)(3)(9)									
323	0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.).				(2)(3)(9)									
324	0305.69.10	--- Marine fish				(2)(3)(9)									
325	0305.69.90	--- Other				(2)(3)(9)									
326	0305.71.00	-- Shark fins				(2)(3)(9)									
327	0305.72.10	--- Fish maws				(2)(3)(9)									
328	0305.72.90	--- Other				(2)(3)(9)									
329	0305.79.00	-- Other				(2)(3)(9)									
330	0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)				(2)(3)(9)									(E)
331	0306.12.00	-- Lobsters (<i>Homarus</i> spp.)				(2)(3)(9)									(E)
332	0306.14.10	--- Soft shell crabs				(2)(3)(9)									(E)
333	0306.14.90	--- Other				(2)(3)(9)									(E)
334	0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)				(2)(3)(9)									(E)

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
335	0306.16.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)				(2)(3)(9)										(E)
336	0306.17.10	--- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)										(E)
337	0306.17.20	--- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)										(E)
338	0306.17.30	--- Giant river prawns (Macrobrachium rosenbergii)				(2)(3)(9)										(E)
339	0306.17.90	--- Other				(2)(3)(9)										(E)
340	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption				(2)(3)(9)										(E)
341	0306.21.10	--- Breeding				(2)(3)(9)										
342	0306.21.20	--- Other, live				(2)(3)(9)										
343	0306.21.30	--- Fresh or chilled				(2)(3)(9)										
344	0306.21.99	---- Other				(2)(3)(9)										(E)
345	0306.22.10	--- Breeding				(2)(3)(9)										
346	0306.22.20	--- Other, live				(2)(3)(9)										
347	0306.22.30	--- Fresh or chilled				(2)(3)(9)										
348	0306.22.99	---- Other				(2)(3)(9)										(E)
349	0306.24.10	--- Live				(2)(3)(9)										
350	0306.24.20	--- Fresh or chilled				(2)(3)(9)										
351	0306.24.99	---- Other				(2)(3)(9)										(E)
352	0306.25.00	-- Norway lobsters (Nephrops norvegicus)				(2)(3)(9)										(E)
353	0306.26.10	--- Breeding				(2)(3)(9)										
354	0306.26.20	--- Other, live				(2)(3)(9)										
355	0306.26.30	--- Fresh or chilled				(2)(3)(9)										
356	0306.26.49	---- Other				(2)(3)(9)										
357	0306.26.99	---- Other				(2)(3)(9)										(E)
358	0306.27.11	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)										
359	0306.27.12	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)										
360	0306.27.19	---- Other				(2)(3)(9)										
361	0306.27.21	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)										
362	0306.27.22	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
363	0306.27.29	---- Other				(2)(3)(9)									
364	0306.27.31	---- Giant tiger prawns (Penaeus monodon)				(2)(3)(9)									
365	0306.27.32	---- Whiteleg shrimps (Litopenaeus vannamei)				(2)(3)(9)									
366	0306.27.39	---- Other				(2)(3)(9)									
367	0306.27.49	---- Other				(2)(3)(9)									
368	0306.27.99	---- Other				(2)(3)(9)									(E)
369	0306.29.10	--- Live				(2)(3)(9)									
370	0306.29.20	--- Fresh or chilled				(2)(3)(9)									
371	0306.29.30	--- Flours, meals and pellets				(2)(3)(9)									(E)
372	0306.29.99	---- Other				(2)(3)(9)									(E)
373	0307.11.10	--- Live				(2)(3)(9)									
374	0307.11.20	--- Fresh or chilled				(2)(3)(9)									
375	0307.19.10	--- Frozen				(2)(3)(9)									
376	0307.19.20	--- Dried, salted or in brine				(2)(3)(9)									
377	0307.21.10	--- Live				(2)(3)(9)									
378	0307.21.20	--- Fresh or chilled				(2)(3)(9)									
379	0307.29.10	--- Frozen				(2)(3)(9)									
380	0307.29.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
381	0307.31.10	--- Live				(2)(3)(9)									
382	0307.31.20	--- Fresh or chilled				(2)(3)(9)									
383	0307.39.10	--- Frozen				(2)(3)(9)									
384	0307.39.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
385	0307.41.10	--- Live				(2)(3)(9)									
386	0307.41.20	--- Fresh or chilled				(2)(3)(9)									
387	0307.49.10	--- Frozen				(2)(3)(9)									
388	0307.49.20	--- Dried, salted or in brine				(2)(3)(9)									
389	0307.51.10	--- Live				(2)(3)(9)									
390	0307.51.20	--- Fresh or chilled				(2)(3)(9)									
391	0307.59.10	--- Frozen				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
392	0307.59.20	--- Dried, salted or in brine				(2)(3)(9)									
393	0307.60.10	-- Live				(2)(3)(9)									
394	0307.60.20	-- Fresh, chilled or frozen				(2)(3)(9)									
395	0307.60.30	-- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
396	0307.71.10	--- Live				(2)(3)(9)									
397	0307.71.20	--- Fresh or chilled				(2)(3)(9)									
398	0307.79.10	--- Frozen				(2)(3)(9)									
399	0307.79.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
400	0307.81.10	--- Live				(2)(3)(9)									
401	0307.81.20	--- Fresh or chilled				(2)(3)(9)									
402	0307.89.10	--- Frozen				(2)(3)(9)									
403	0307.89.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
404	0307.91.10	--- Live				(2)(3)(9)									
405	0307.91.20	--- Fresh or chilled				(2)(3)(9)									
406	0307.99.10	--- Frozen				(2)(3)(9)									
407	0307.99.20	--- Dried, salted or in brine; smoked				(2)(3)(9)									(E)
408	0307.99.90	--- Other				(2)(3)(9)									
409	0308.11.10	--- Live				(2)(3)(9)									
410	0308.11.20	--- Fresh or chilled				(2)(3)(9)									
411	0308.19.10	--- Frozen				(2)(3)(9)									
412	0308.19.20	--- Dried, salted or in brine				(2)(3)(9)									
413	0308.21.10	--- Live				(2)(3)(9)									
414	0308.21.20	--- Fresh or chilled				(2)(3)(9)									
415	0308.29.10	--- Frozen				(2)(3)(9)									
416	0308.29.20	--- Dried, salted or in brine				(2)(3)(9)									
417	0308.30.10	-- Live				(2)(3)(9)									
418	0308.30.20	-- Fresh or chilled				(2)(3)(9)									
419	0308.30.30	-- Frozen				(2)(3)(9)									
420	0308.30.40	-- Dried, salted or in brine				(2)(3)(9)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
421	0308.90.10	-- Live				(2)(3)(9)									
422	0308.90.20	-- Fresh or chilled				(2)(3)(9)									
423	0308.90.30	-- Frozen				(2)(3)(9)									
424	0308.90.40	-- Dried, salted or in brine				(2)(3)(9)									
425	0308.90.90	-- Other				(2)(3)(9)									
426	0407.11.00	-- Of fowls of the species Gallus domesticus				(7)									
427	0407.19.10	--- Of ducks				(7)									
428	0407.19.90	--- Other				(7)									
429	0407.21.00	-- Of fowls of the species Gallus domesticus				(7)									
430	0407.29.10	--- Of ducks				(7)									
431	0407.29.90	--- Other				(7)									
432	0407.90.10	-- Of fowls of the species Gallus domesticus				(7)									
433	0407.90.20	-- Of ducks				(7)									
434	0407.90.90	-- Other				(7)									
435	0408.11.00	-- Dried				(7)									
436	0408.19.00	-- Other				(7)									
437	0408.91.00	-- Dried				(7)									
438	0408.99.00	-- Other				(7)									
439	0410.00.10	- Birds' nests				(7)									
440	0410.00.90	- Other				(7)									
441	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof				(7)									
442	0502.90.00	- Other				(7)									
443	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.				(2)(3)(7)(9)									
444	0505.10.10	-- Duck feathers				(7)									
445	0505.10.90	-- Other				(7)									
446	0505.90.10	-- Duck feathers				(7)									
447	0505.90.90	-- Other				(7)									
448	0506.10.00	- Ossein and bones treated with acid				(7)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
449	0506.90.00	- Other				(7)									
450	0507.10.10	-- Rhinoceros horns; ivory powder and waste				(7)									
451	0507.10.90	-- Other				(7)									
452	0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks				(7)									
453	0507.90.20	-- Tortoise-shell				(7)									
454	0507.90.90	-- Other				(7)									
455	0508.00.10	- Coral and similar materials				(2)(3)(9)									
456	0508.00.20	- Shells of molluscs, crustaceans or echinoderms				(7)									
457	0508.00.90	- Other				(7)									
458	0510.00.10	- Cantharides				(7)									
459	0510.00.20	- Musk				(7)									
460	0510.00.90	- Other				(7)									
461	0511.10.00	- Bovine semen				(7)									
462	0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				(7)(2)(3)(9)									(E)
463	0511.99.10	--- Domestic animal semen				(7)									
464	0511.99.20	--- Silk worm eggs				(7)									
465	0511.99.30	--- Natural sponges				(7)									
466	0511.99.90	--- Other				(7)									
467	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				(2)(3)(8)									
468	0601.20.10	-- Chicory plants				(2)(3)(8)									
469	0601.20.20	-- Chicory roots				(2)(3)(8)									
470	0601.20.90	-- Other				(2)(3)(8)									
471	0602.10.10	-- Of orchids				(2)(3)(8)									
472	0602.10.20	-- Of rubber trees				(2)(3)(8)									
473	0602.10.90	-- Other				(2)(3)(8)									
474	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts				(2)(3)(8)									
475	0602.30.00	- Rhododendrons and azaleas, grafted or not				(2)(3)(8)									
476	0602.40.00	- Roses, grafted or not				(2)(3)(8)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
477	0602.90.10	-- Rooted orchid cuttings and slips				(2)(3)(8)									
478	0602.90.20	-- Orchid seedlings				(2)(3)(8)									
479	0602.90.40	-- Budded stumps of the genus Hevea				(2)(3)(8)									
480	0602.90.50	-- Seedlings of the genus Hevea				(2)(3)(8)									
481	0602.90.60	-- Budwood of the genus Hevea				(2)(3)(8)									
482	0602.90.70	-- Leatherleaf ferns				(2)(3)(8)									
483	0602.90.90	-- Other				(2)(3)(8)									
484	0712.33.00	-- Jelly fungi (Tremella spp.)			(3)	(2)(3)(8)									
485	0713.33.10	--- Suitable for sowing				(2)(3)(8)									
486	0713.34.10	--- Suitable for sowing				(2)(3)(8)									
487	0713.35.10	--- Suitable for sowing				(2)(3)(8)									
488	0713.39.10	--- Suitable for sowing				(2)(3)(8)									
489	0713.40.10	-- Suitable for sowing				(2)(3)(8)									
490	0713.50.10	-- Suitable for sowing				(2)(3)(8)									
491	0713.60.00	- Pigeon peas (Cajanus cajan)				(2)(3)(8)									(E)
492	0713.90.10	-- Suitable for sowing				(2)(3)(8)									
493	1005.10.00	- Seed				(2)(3)(8)									
494	1008.30.00	- Canary seeds				(2)(3)(8)									
495	1201.10.00	-Seed				(2) (3)									
496	1202.30.00	-Seed				(2) (3)									(E)
497	1207.10.10	-- Suitable for sowing				(2) (3)									
498	1207.10.20	-- Not suitable for sowing				(2) (3)									
499	1207.30.00	- Castor oil seeds				(2) (3)									
500	1207.91.00	-- Poppy seeds													(6)
501	1207.99.40	--- Illipe seeds (Illipe nuts)				(2) (3)									
502	1207.99.90	--- Other				(2) (3)									
503	1209.10.00	- Sugar beet seeds				(2) (3)									
504	1209.21.00	-- Lucerne (alfalfa) seeds				(2) (3)									
505	1209.22.00	-- Clover (Trifolium spp.) seeds				(2) (3)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
506	1209.23.00	-- Fescue seeds				(2) (3)									
507	1209.24.00	-- Kentucky blue grass (Poa pratensis L.) seeds				(2) (3)									
508	1209.25.00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds.				(2) (3)									
509	1209.29.10	--- Timothy grass seeds				(2) (3)									
510	1209.29.20	--- Other beet seeds				(2) (3)									
511	1209.29.90	--- Other				(2) (3)									
512	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers				(2) (3)									
513	1209.91.10	--- Onion seeds				(2) (3)									
514	1209.91.90	--- Other				(2) (3)									
515	1209.99.10	--- Rubber tree seeds or kenaf seeds				(2) (3)									
516	1209.99.90	--- Other				(2) (3)									
517	1211.20.10	-- In cut, crushed or powdered forms		(2) (3)											
518	1211.20.90	-- Other		(2) (3)											
519	1211.30.10	-- In cut, crushed or powdered form													(6)
520	1211.30.90	-- Other													(6)
521	1211.40.00	- Poppy straw													(6)
522	1211.90.11	--- Cannabis, in cut, crushed or powdered form													(6)
523	1211.90.12	--- Cannabis, in other forms													(6)
524	1211.90.13	--- Rauwolfia serpentina roots		(2) (3)											
525	1211.90.14	--- Other, in cut, crushed or powdered form		(2) (3)											
526	1211.90.19	--- Other		(2) (3)											
527	1211.90.91	--- Pyrethrum, in cut, crushed or powdered form				(2) (3)									
528	1211.90.92	--- Pyrethrum, in other forms				(2) (3)									
529	1211.90.94	--- Sandalwood			(2)(3)	(2) (3)									
530	1211.90.95	--- Agarwood (gaharu) chips			(2)(3)	(2) (3)									
531	1211.90.96	--- Liquorice roots				(2) (3)									
532	1211.90.97	--- Bark of perseia (Persea Kurzii Kosterm)				(2) (3)									
533	1211.90.98	--- Other, in cut, crushed or powdered form				(2) (3)									
534	1211.90.99	--- Other				(2) (3)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
535	1212.29.11	---- Of a kind used in pharmacy		(2) (3)											
536	1212.92.00	-- Locust beans (carob)				(2) (3)									
537	1212.93.10	--- Suitable for planting				(2) (3)									
538	1301.20.00	- Gum Arabic				(2) (3)									
539	1301.90.10	-- Gum benjamin				(2) (3)									
540	1301.90.20	-- Gum damar				(2) (3)									
541	1301.90.30	-- Cannabis resins													(6)
542	1301.90.40	-- Lac				(2) (3)									
543	1301.90.90	-- Other				(2) (3)									
544	1302.11.10	--- Pulvis opii													(6)
545	1302.11.90	--- Other													(6)
546	1302.12.00	-- Of liquorice				(2) (3)									
547	1302.13.00	-- Of hops				(2) (3)									
548	1302.19.20	--- Extracts and tinctures of cannabis													(6)
549	1302.19.30	--- Other medicinal extracts				(2) (3)									
550	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone				(2) (3)									
551	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)				(2) (3)									
552	1302.19.90	--- Other				(2) (3)									
553	1302.20.00	- Pectic substances, pectinates and pectates				(2) (3)									
554	1302.31.00	-- Agar-agar				(2) (3)									
555	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds				(2) (3)									
556	1302.39.10	--- Carrageenan				(2) (3)									
557	1302.39.90	--- Other				(2) (3)									
558	1401.10.00	- Bamboos			(2)(3)	(2) (3)									
559	1401.20.11	--- Raw			(2)(3)	(2) (3)									
560	1401.20.12	--- Washed and sulphurised			(2)(3)	(2) (3)									
561	1401.20.19	--- Other			(2)(3)	(2) (3)									
562	1401.20.21	--- Not exceeding 12 mm in diameter			(2)(3)	(2) (3)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
563	1401.20.29	--- Other			(2)(3)	(2) (3)									
564	1401.20.30	-- Split-skin			(2)(3)	(2) (3)									
565	1401.20.90	-- Other			(2)(3)	(2) (3)									
566	1401.90.00	- Other				(2) (3)									
567	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves				(7)(8)									
568	2301.20.10	-- Of fish, with a protein content of less than 60% by weight				(7)(9)									
569	2301.20.20	-- Of fish, with a protein content of 60% or more by weight				(7)(9)									
570	2301.20.90	-- Other				(7)(9)									
571	2302.10.00	- Of maize (corn)				(8)									
572	2302.30.00	- Of wheat				(8)									
573	2302.40.10	-- Of rice				(8)									
574	2302.40.90	-- Other				(8)									
575	2302.50.00	- Of leguminous plants				(8)									
576	2303.10.10	-- Of manioc (cassava) or sago				(8)									
577	2303.10.90	-- Other				(8)									
578	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture				(8)									
579	2303.30.00	- Brewing or distilling dregs and waste				(8)									
580	2304.00.10	- Defatted soya bean flour, fit for human consumption				(8)									
581	2304.00.90	- Other				(8)									
582	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.				(8)									
583	2306.10.00	- Of cotton seeds				(8)									
584	2306.20.00	- Of linseed				(8)									
585	2306.30.00	- Of sunflower seeds				(8)									
586	2306.41.10	--- Of low erucic acid rape seeds				(8)									
587	2306.41.20	--- Of low erucic acid colza seeds				(8)									
588	2306.49.10	-- Of other rape seeds				(8)									
589	2306.49.20	-- Of other colza seeds				(8)									
590	2306.50.00	- Of coconut or copra				(8)									

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
591	2306.60.00	- Of palm nuts or kernels				(8)									
592	2306.90.10	-- Of maize (corn) germ				(8)									
593	2306.90.90	-- Other				(8)									
594	2307.00.00	Wine lees; argol.				(8)									
595	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.				(8)									
596	2309.10.10	-- Containing meat				(2)(3)(7)									
597	2309.10.90	-- Other				(2)(3)(7)									
598	2309.90.11	--- Of a kind suitable for poultry				(2)(3)(7)									
599	2309.90.12	--- Of a kind suitable for swine				(2)(3)(7)									
600	2309.90.13	--- Of a kind suitable for prawns				(2)(3)(7)									
601	2309.90.14	--- Of a kind suitable for primates				(2)(3)(7)									
602	2309.90.19	--- Other				(2)(3)(7)									
603	2309.90.20	-- Premixes, feed supplements or feed additives				(2)(3)(7)									
604	2309.90.30	-- Other, containing meat				(2)(3)(7)									
605	2309.90.90	-- Other				(2)(3)(7)									
606	2505.10.00	- Silica sands and quartz sands								(3)					
607	2506.10.00	- Quartz								(3)					
608	2605.00.00	Cobalt ores and concentrates.	(2)(3)												
609	2612.10.00	- Uranium ores and concentrates	(2)(3)												
610	2612.20.00	- Thorium ores and concentrates	(2)(3)												
611	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.							(3)(4)						
612	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.							(3)(4)						
613	2620.11.00	-- Hard zinc spelter							(3)(4)						
614	2620.19.00	-- Other							(3)(4)						
615	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges							(3)(4)						
616	2620.29.00	-- Other							(3)(4)						
617	2620.30.00	- Containing mainly copper							(3)(4)						

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
618	2620.40.00	- Containing mainly aluminium							(3)(4)						
619	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds							(3)(4)						
620	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures							(3)(4)						
621	2620.99.10	--- Slag and hardhead of tin							(3)(4)						
622	2620.99.90	--- Other							(3)(4)						
623	2621.10.00	- Ash and residues from the incineration of municipal waste							(3)(4)						
624	2621.90.00	- Other							(3)(4)						
625	2707.10.00	- Benzol (benzene)	(2)	(3)											
626	2707.20.00	- Toluol (toluene)	(2)	(3)											
627	2707.30.00	- Xylol (xylenes)	(2)	(3)											
628	2707.40.00	- Naphthalene	(2)	(3)											
629	2710.12.30	--- Tetrapropylene	(2)	(3)											
630	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2)	(3)											
631	2710.99.00	-- Other	(2)	(3)											
632	2801.10.00	- Chlorine	(2)	(2)											
633	2801.20.00	- Iodine	(2)	(2)											
634	2801.30.00	- Fluorine; bromine	(2)	(2)											
635	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	(2)	(2)											
636	2803.00.20	- Acetylene black	(2)	(2)											
637	2803.00.40	- Other carbon blacks	(2)	(2)											
638	2803.00.90	- Other	(2)	(2)											
639	2804.10.00	- Hydrogen	(2)	(2)											
640	2804.21.00	-- Argon	(2)	(2)											
641	2804.29.00	-- Other	(2)	(2)											
642	2804.30.00	- Nitrogen	(2)	(2)											
643	2804.40.00	- Oxygen	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
644	2804.50.00	- Boron; tellurium	(2)	(2)											
645	2804.61.00	-- Containing by weight not less than 99.99% of silicon	(2)	(2)											
646	2804.69.00	-- Other	(2)	(2)											
647	2804.70.00	- Phosphorus	(2)	(2)											
648	2804.80.00	- Arsenic	(2)	(2)											
649	2804.90.00	- Selenium	(2)	(2)											
650	2805.11.00	-- Sodium	(2)	(2)											
651	2805.12.00	-- Calcium	(2)	(2)											
652	2805.19.00	-- Other	(2)	(2)											
653	2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	(2)	(2)											
654	2805.40.00	- Mercury	(2)	(2)											
655	2806.10.00	- Hydrogen chloride (hydrochloric acid)	(2)	(2)											
656	2806.20.00	- Chlorosulphuric acid	(2)	(2)											
657	2807.00.00	Sulphuric acid; oleum.	(2)	(2)											
658	2808.00.00	Nitric acid; sulphonitric acids.	(2)	(2)											
659	2809.10.00	- Diphosphorus pentaoxide	(2)	(2)											
660	2809.20.31	--- Hypophosphoric acid	(2)	(2)											
661	2809.20.39	--- Other	(2)	(2)											
662	2809.20.91	--- Hypophosphoric acid	(2)	(2)											
663	2809.20.99	--- Other	(2)	(2)											
664	2810.00.00	Oxides of boron; boric acids.	(2)	(2)											
665	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	(2)	(2)											
666	2811.19.10	--- Arsenic acid	(2)	(2)											
667	2811.19.90	--- Other	(2)	(2)											
668	2811.21.00	-- Carbon dioxide	(2)	(2)											
669	2811.22.10	--- Silica powder	(2)	(2)											
670	2811.22.90	--- Other	(2)	(2)											
671	2811.29.10	--- Diarsenic pentaoxide	(2)	(2)											
672	2811.29.20	--- Sulphur dioxide	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
673	2811.29.90	--- Other	(2)	(2)												
674	2812.10.00	- Chlorides and chloride oxides	(2)	(2)												
675	2812.90.00	- Other	(2)	(2)												
676	2813.10.00	- Carbon disulphide	(2)	(2)												
677	2813.90.00	- Other	(2)	(2)												
678	2814.10.00	- Anhydrous ammonia	(2)	(2)												
679	2814.20.00	- Ammonia in aqueous solution	(2)	(2)												
680	2815.11.00	-- Solid	(2)	(2)												
681	2815.12.00	-- In aqueous solution (soda lye or liquid soda)	(2)	(2)												
682	2815.20.00	- Potassium hydroxide (caustic potash)	(2)	(2)												
683	2815.30.00	- Peroxides of sodium or potassium	(2)	(2)												
684	2816.10.00	- Hydroxide and peroxide of magnesium	(2)	(2)												
685	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	(2)	(2)												
686	2817.00.10	- Zinc oxide	(2)	(2)												
687	2817.00.20	- Zinc peroxide	(2)	(2)												
688	2818.10.00	- Artificial corundum, whether or not chemically defined	(2)	(2)												
689	2818.20.00	- Aluminium oxide, other than artificial corundum	(2)	(2)												
690	2818.30.00	- Aluminium hydroxide	(2)	(2)												
691	2819.10.00	- Chromium trioxide	(2)	(2)												
692	2819.90.00	- Other	(2)	(2)												
693	2820.10.00	- Manganese dioxide	(2)	(2)												
694	2820.90.00	- Other	(2)	(2)												
695	2821.10.00	- Iron oxides and hydroxides	(2)	(2)												
696	2821.20.00	- Earth colours	(2)	(2)												
697	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	(2)	(2)												
698	2823.00.00	Titanium oxides.	(2)	(2)												
699	2824.10.00	- Lead monoxide (litharge, massicot)	(2)	(2)												
700	2824.90.00	- Other	(2)	(2)												
701	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	(2)	(2)												

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
702	2825.20.00	- Lithium oxide and hydroxide	(2)	(2)												
703	2825.30.00	- Vanadium oxides and hydroxides	(2)	(2)												
704	2825.40.00	- Nickel oxides and hydroxides	(2)	(2)												
705	2825.50.00	- Copper oxides and hydroxides	(2)	(2)												
706	2825.60.00	- Germanium oxides and zirconium dioxide	(2)	(2)												
707	2825.70.00	- Molybdenum oxides and hydroxides	(2)	(2)												
708	2825.80.00	- Antimony oxides	(2)	(2)												
709	2825.90.00	- Other	(2)	(2)												
710	2826.12.00	-- Of aluminium	(2)	(2)												
711	2826.19.00	-- Other	(2)	(2)												
712	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	(2)	(2)												
713	2826.90.00	- Other	(2)	(2)												
714	2827.10.00	- Ammonium chloride	(2)	(2)												
715	2827.20.10	-- Commercial grade	(2)	(2)												
716	2827.20.90	-- Other	(2)	(2)												
717	2827.31.00	-- Of magnesium	(2)	(2)												
718	2827.32.00	-- Of aluminium	(2)	(2)												
719	2827.35.00	-- Of nickel	(2)	(2)												
720	2827.39.10	--- Of barium or of cobalt	(2)	(2)												
721	2827.39.20	--- Of iron	(2)	(2)												
722	2827.39.90	--- Other	(2)	(2)												
723	2827.41.00	-- Of copper	(2)	(2)												
724	2827.49.00	-- Other	(2)	(2)												
725	2827.51.00	-- Bromides of sodium or of potassium	(2)	(2)												
726	2827.59.00	-- Other	(2)	(2)												
727	2827.60.00	- Iodides and iodide oxides	(2)	(2)												
728	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	(2)	(2)												
729	2828.90.10	-- Sodium hypochlorite	(2)	(2)												
730	2828.90.90	-- Other	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
731	2829.11.00	-- Of sodium	(2)	(2)											
732	2829.19.00	-- Other	(2)	(2)											
733	2829.90.10	-- Sodium perchlorate	(2)	(2)											
734	2829.90.90	-- Other	(2)	(2)											
735	2830.10.00	- Sodium sulphides	(2)	(2)											
736	2830.90.10	-- Cadmium sulphide or zinc sulphide	(2)	(2)											
737	2830.90.90	-- Other	(2)	(2)											
738	2831.10.00	- Of sodium	(2)	(2)											
739	2831.90.00	- Other	(2)	(2)											
740	2832.10.00	- Sodium sulphites	(2)	(2)											
741	2832.20.00	- Other sulphites	(2)	(2)											
742	2832.30.00	- Thiosulphates	(2)	(2)											
743	2833.11.00	-- Disodium sulphate	(2)	(2)											
744	2833.19.00	-- Other	(2)	(2)											
745	2833.21.00	-- Of magnesium	(2)	(2)											
746	2833.22.10	--- Commercial grade	(2)	(2)											
747	2833.22.90	--- Other	(2)	(2)											
748	2833.24.00	-- Of nickel	(2)	(2)											
749	2833.25.00	-- Of copper	(2)	(2)											
750	2833.27.00	-- Of barium	(2)	(2)											
751	2833.29.20	--- Tribasic lead sulphate	(2)	(2)											
752	2833.29.30	--- Of chromium	(2)	(2)											
753	2833.29.90	--- Other	(2)	(2)											
754	2833.30.00	- Alums	(2)	(2)											
755	2833.40.00	- Peroxosulphates (persulphates)	(2)	(2)											
756	2834.10.00	- Nitrites	(2)	(2)											
757	2834.21.00	-- Of potassium	(2)	(2)											
758	2834.29.10	--- Of bismuth	(2)	(2)											
759	2834.29.90	--- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
760	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	(2)	(2)											
761	2835.22.00	-- Of mono- or disodium	(2)	(2)											
762	2835.24.00	-- Of potassium	(2)	(2)											
763	2835.25.10	--- Feed grade	(2)	(2)											
764	2835.25.90	--- Other	(2)	(2)											
765	2835.26.00	-- Other phosphates of calcium	(2)	(2)											
766	2835.29.10	--- Of trisodium	(2)	(2)											
767	2835.29.90	--- Other	(2)	(2)											
768	2835.31.10	--- Food grade	(2)	(2)											
769	2835.31.90	--- Other	(2)	(2)											
770	2835.39.10	--- Tetrasodium pyrophosphate	(2)	(2)											
771	2835.39.90	--- Other	(2)	(2)											
772	2836.20.00	- Disodium carbonate	(2)	(2)											
773	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	(2)	(2)											
774	2836.40.00	- Potassium carbonates	(2)	(2)											
775	2836.50.00	- Calcium carbonate	(2)	(2)											
776	2836.60.00	- Barium carbonate	(2)	(2)											
777	2836.91.00	-- Lithium carbonates	(2)	(2)											
778	2836.92.00	-- Strontium carbonate	(2)	(2)											
779	2836.99.10	--- Commercial ammonium carbonate	(2)	(2)											
780	2836.99.20	--- Lead carbonates	(2)	(2)											
781	2836.99.90	--- Other	(2)	(2)											
782	2837.11.00	-- Of sodium	(2)	(2)											
783	2837.19.00	-- Other	(2)	(2)											
784	2837.20.00	- Complex cyanides	(2)	(2)											
785	2839.11.00	-- Sodium metasilicates	(2)	(2)											
786	2839.19.10	--- Sodium silicates	(2)	(2)											
787	2839.19.90	--- Other	(2)	(2)											
788	2839.90.00	- Other	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
789	2840.11.00	-- Anhydrous	(2)	(2)												
790	2840.19.00	-- Other	(2)	(2)												
791	2840.20.00	- Other borates	(2)	(2)												
792	2840.30.00	- Peroxoborates (perborates)	(2)	(2)												
793	2841.30.00	- Sodium dichromate	(2)	(2)												
794	2841.50.00	- Other chromates and dichromates; peroxochromates	(2)	(2)												
795	2841.61.00	-- Potassium permanganate	(2)	(2)												
796	2841.69.00	-- Other	(2)	(2)												
797	2841.70.00	- Molybdates	(2)	(2)												
798	2841.80.00	- Tungstates (wolframates)	(2)	(2)												
799	2841.90.00	- Other	(2)	(2)												
800	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	(2)	(2)												
801	2842.90.10	-- Sodium arsenite	(2)	(2)												
802	2842.90.20	-- Copper or chromium salts	(2)	(2)												
803	2842.90.30	-- Other fulminates, cyanates and thiocyanates	(2)	(2)												
804	2842.90.90	-- Other	(2)	(2)												
805	2843.10.00	- Colloidal precious metals	(2)	(2)												
806	2843.21.00	-- Silver nitrate	(2)	(2)												
807	2843.29.00	-- Other	(2)	(2)												
808	2843.30.00	- Gold compounds	(2)	(2)												
809	2843.90.00	- Other compounds; amalgams	(2)	(2)												
810	2844.10.10	-- Natural uranium and its compounds	(2)	(2)												
811	2844.10.90	-- Other	(2)	(2)												
812	2844.20.10	-- Uranium and its compounds; plutonium and its compounds	(2)	(2)												
813	2844.20.90	-- Other	(2)	(2)												
814	2844.30.10	-- Uranium and its compounds; thorium and its compounds	(2)	(2)												
815	2844.30.90	-- Other	(2)	(2)												
816	2844.40.11	--- Radium and its salts	(2)	(2)												
817	2844.40.19	--- Other	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
818	2844.40.90	-- Other	(2)	(2)											
819	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	(2)	(2)											
820	2845.10.00	- Heavy water (deuterium oxide)	(2)	(2)											
821	2845.90.00	- Other	(2)	(2)											
822	2846.10.00	- Cerium compounds	(2)	(2)											
823	2846.90.00	- Other	(2)	(2)											
824	2847.00.10	- In liquid form	(2)	(2)											
825	2847.00.90	- Other	(2)	(2)											
826	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	(2)	(2)											
827	2849.10.00	- Of calcium	(2)	(2)											
828	2849.20.00	- Of silicon	(2)	(2)											
829	2849.90.00	- Other	(2)	(2)											
830	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	(2)	(2)											
831	2852.10.10	-- Mercury sulphates	(2)	(2)											
832	2852.10.20	-- Mercury compounds of a kind used as luminophores	(2)	(2)											
833	2852.10.90	-- Other	(2)	(2)											
834	2852.90.90	-- Other	(2)	(2)											(E)
835	2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	(2)	(2)											
836	2901.10.00	- Saturated	(2)	(2)											
837	2901.21.00	-- Ethylene	(2)	(2)											
838	2901.22.00	-- Propene (propylene)	(2)	(2)											
839	2901.23.00	-- Butene (butylene) and isomers thereof	(2)	(2)											
840	2901.24.00	-- Buta-1,3-diene and isoprene	(2)	(2)											
841	2901.29.10	--- Acetylene	(2)	(2)											
842	2901.29.90	--- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
843	2902.11.00	-- Cyclohexane	(2)	(2)											
844	2902.19.00	-- Other	(2)	(2)											
845	2902.20.00	- Benzene	(2)	(2)											
846	2902.30.00	- Toluene	(2)	(2)											
847	2902.41.00	-- o-Xylenes	(2)	(2)											
848	2902.42.00	-- m-Xylenes	(2)	(2)											
849	2902.43.00	-- p-Xylenes	(2)	(2)											
850	2902.44.00	-- Mixed xylene isomers	(2)	(2)											
851	2902.50.00	- Styrene	(2)	(2)											
852	2902.60.00	- Ethylbenzene	(2)	(2)											
853	2902.70.00	- Cumene	(2)	(2)											
854	2902.90.10	-- Dodecylbenzene	(2)	(2)											
855	2902.90.20	-- Other alkylbenzenes	(2)	(2)											
856	2902.90.90	-- Other	(2)	(2)											
857	2903.11.10	--- Methyl chloride	(2)	(2)											
858	2903.11.90	--- Other	(2)	(2)											
859	2903.12.00	-- Dichloromethane (methylene chloride)	(2)	(2)											
860	2903.13.00	-- Chloroform (trichloromethane)	(2)	(2)											
861	2903.14.00	-- Carbon tetrachloride							(2)(3)						
862	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	(2)	(2)											
863	2903.19.10	---1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes							(2)(3)						
864	2903.19.20	---1,1,1-Trichloroethane (methyl chloroform)							(2)(3)						
865	2903.19.90	--- Other							(2)(3)						
866	2903.21.00	-- Vinyl chloride (chloroethylene)	(2)	(2)											
867	2903.22.00	-- Trichloroethylene	(2)	(2)											
868	2903.23.00	-- Tetrachloroethylene (perchloroethylene)	(2)	(2)											
869	2903.29.00	-- Other	(2)	(2)											
870	2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)							(2)(3)						
871	2903.39.10	--- Methyl bromide							(2)(3)						

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
872	2903.39.90	--- Other							(2)(3)						
873	2903.71.00	-- Chlorodifluoromethane							(2)(3)						
874	2903.72.00	-- Dichlorotrifluoroethanes							(2)(3)						
875	2903.73.00	-- Dichlorofluoroethanes							(2)(3)						
876	2903.74.00	-- Chlorodifluoroethanes							(2)(3)						
877	2903.75.00	-- Dichloropentafluoropropanes							(2)(3)						
878	2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes							(2)(3)						
879	2903.77.00	-- Other, perhalogenated only with fluorine and chlorine							(2)(3)						
880	2903.78.00	-- Other perhalogenated derivatives							(2)(3)						
881	2903.79.00	-- Other							(2)(3)						
882	2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	(2)	(2)											
883	2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	(2)	(2)											
884	2903.89.00	-- Other	(2)	(2)											
885	2903.91.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	(2)	(2)											
886	2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	(2)	(2)											
887	2903.99.00	-- Other	(2)	(2)											
888	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	(2)	(2)											
889	2904.20.10	-- Trinitrotoluene	(2)	(2)											
890	2904.20.90	-- Other	(2)	(2)											
891	2904.90.00	- Other	(2)	(2)											
892	2905.11.00	-- Methanol (methyl alcohol)	(2)	(2)											
893	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	(2)	(2)											
894	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	(2)	(2)											
895	2905.14.00	-- Other butanols	(2)	(2)											
896	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	(2)	(2)											
897	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	(2)	(2)											
898	2905.19.00	-- Other	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
899	2905.22.00	-- Acyclic terpene alcohols	(2)	(2)											
900	2905.29.00	-- Other	(2)	(2)											
901	2905.31.00	-- Ethylene glycol (ethanediol)	(2)	(2)											
902	2905.32.00	-- Propylene glycol (propane-1,2-diol)	(2)	(2)											
903	2905.39.00	-- Other	(2)	(2)											
904	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	(2)	(2)											
905	2905.42.00	-- Pentaerythritol	(2)	(2)											
906	2905.43.00	-- Mannitol	(2)	(2)											
907	2905.44.00	-- D-glucitol (sorbitol)	(2)	(2)											
908	2905.45.00	-- Glycerol	(2)	(2)											
909	2905.49.00	-- Other	(2)	(2)											
910	2905.51.00	-- Ethchlorvynol (INN)	(2)	(2)											
911	2905.59.00	-- Other	(2)	(2)											
912	2906.11.00	-- Menthol	(2)	(2)											
913	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	(2)	(2)											
914	2906.13.00	-- Sterols and inositols	(2)	(2)											
915	2906.19.00	-- Other	(2)	(2)											
916	2906.21.00	-- Benzyl alcohol	(2)	(2)											
917	2906.29.00	-- Other	(2)	(2)											
918	2907.11.00	-- Phenol (hydroxybenzene) and its salts	(2)	(2)											
919	2907.12.00	-- Cresols and their salts	(2)	(2)											
920	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	(2)	(2)											
921	2907.15.00	-- Naphthols and their salts	(2)	(2)											
922	2907.19.00	-- Other	(2)	(2)											
923	2907.21.00	-- Resorcinol and its salts	(2)	(2)											
924	2907.22.00	-- Hydroquinone (quinol) and its salts	(2)	(2)											
925	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	(2)	(2)											
926	2907.29.10	--- Phenol-alcohols	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
927	2907.29.90	--- Other	(2)	(2)											
928	2908.11.00	-- Pentachlorophenol (ISO)	(2)	(2)											
929	2908.19.00	-- Other	(2)	(2)											
930	2908.91.00	-- Dinoseb (ISO) and its salts	(2)	(2)											
931	2908.92.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	(2)	(2)											
932	2908.99.00	-- Other	(2)	(2)											
933	2909.11.00	-- Diethyl ether	(2)	(2)											
934	2909.19.00	-- Other	(2)	(2)											
935	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
936	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
937	2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	(2)	(2)											
938	2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	(2)	(2)											
939	2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	(2)	(2)											
940	2909.49.00	-- Other	(2)	(2)											
941	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
942	2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
943	2910.10.00	- Oxirane (ethylene oxide)	(2)	(2)											
944	2910.20.00	- Methyloxirane (propylene oxide)	(2)	(2)											
945	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	(2)	(2)											
946	2910.40.00	- Dieldrin (ISO, INN)	(2)	(2)											
947	2910.90.00	- Other	(2)	(2)											
948	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	(2)	(2)											
949	2912.11.10	--- Formalin	(2)	(2)											
950	2912.11.90	--- Other	(2)	(2)											
951	2912.12.00	-- Ethanal (acetaldehyde)	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
952	2912.19.10	--- Butanal	(2)	(2)											
953	2912.19.90	--- Other	(2)	(2)											
954	2912.21.00	-- Benzaldehyde	(2)	(2)											
955	2912.29.00	-- Other	(2)	(2)											
956	2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	(2)	(2)											
957	2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	(2)	(2)											
958	2912.49.00	-- Other	(2)	(2)											
959	2912.50.00	- Cyclic polymers of aldehydes	(2)	(2)											
960	2912.60.00	- Paraformaldehyde	(2)	(2)											
961	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	(2)	(2)											
962	2914.11.00	-- Acetone	(2)	(2)											
963	2914.12.00	-- Butanone (methyl ethyl ketone)	(2)	(2)											
964	2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	(2)	(2)											
965	2914.19.00	-- Other	(2)	(2)											
966	2914.22.00	-- Cyclohexanone and methylcyclohexanones	(2)	(2)											
967	2914.23.00	-- Ionones and methylionones	(2)	(2)											
968	2914.29.10	--- Camphor	(2)	(2)											
969	2914.29.90	--- Other	(2)	(2)											
970	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	(2)	(2)											
971	2914.39.00	-- Other	(2)	(2)											
972	2914.40.00	- Ketone-alcohols and ketone-aldehydes	(2)	(2)											
973	2914.50.00	- Ketone-phenols and ketones with other oxygen function	(2)	(2)											
974	2914.61.00	-- Anthraquinone	(2)	(2)											
975	2914.69.00	-- Other	(2)	(2)											
976	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	(2)	(2)											
977	2915.11.00	-- Formic acid	(2)	(2)											
978	2915.12.00	-- Salts of formic acid	(2)	(2)											
979	2915.13.00	-- Esters of formic acid	(2)	(2)											
980	2915.21.00	-- Acetic acid	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
981	2915.24.00	-- Acetic anhydride	(2)	(2)											
982	2915.29.10	--- Sodium acetate; cobalt acetates	(2)	(2)											
983	2915.29.90	--- Other	(2)	(2)											
984	2915.31.00	-- Ethyl acetate	(2)	(2)											
985	2915.32.00	-- Vinyl acetate	(2)	(2)											
986	2915.33.00	-- n-Butyl acetate	(2)	(2)											
987	2915.36.00	-- Dinoseb (ISO) acetate	(2)	(2)											
988	2915.39.10	--- Isobutyl acetate	(2)	(2)											
989	2915.39.20	--- 2 - Ethoxyethyl acetate	(2)	(2)											
990	2915.39.90	--- Other	(2)	(2)											
991	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	(2)	(2)											
992	2915.50.00	- Propionic acid, its salts and esters	(2)	(2)											
993	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	(2)	(2)											
994	2915.70.10	-- Palmitic acid, its salts and esters	(2)	(2)											
995	2915.70.20	-- Stearic acid	(2)	(2)											
996	2915.70.30	-- Salts and esters of stearic acid	(2)	(2)											
997	2915.90.10	-- Acetyl chloride	(2)	(2)											
998	2915.90.20	-- Lauric acid, myristic acid, their salts and esters	(2)	(2)											
999	2915.90.90	-- Other	(2)	(2)											
1000	2916.11.00	-- Acrylic acid and its salts	(2)	(2)											
1001	2916.12.00	-- Esters of acrylic acid	(2)	(2)											
1002	2916.13.00	-- Methacrylic acid and its salts	(2)	(2)											
1003	2916.14.10	--- Methyl methacrylate	(2)	(2)											
1004	2916.14.90	--- Other	(2)	(2)											
1005	2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	(2)	(2)											
1006	2916.16.00	-- Binapacryl (ISO)	(2)	(2)											
1007	2916.19.00	-- Other	(2)	(2)											
1008	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1009	2916.31.00	-- Benzoic acid, its salts and esters	(2)	(2)											
1010	2916.32.00	-- Benzoyl peroxide and benzoyl chloride	(2)	(2)											
1011	2916.34.00	-- Phenylacetic acid and its salts	(2)	(2)											
1012	2916.39.10	--- 2,4-Dichlorophenyl acetic acid and its salts and esters	(2)	(2)											
1013	2916.39.20	--- Esters of phenylacetic acid	(2)	(2)											
1014	2916.39.90	--- Other	(2)	(2)											
1015	2917.11.00	-- Oxalic acid, its salts and esters	(2)	(2)											
1016	2917.12.10	--- Dioctyl adipate	(2)	(2)											
1017	2917.12.90	--- Other	(2)	(2)											
1018	2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	(2)	(2)											
1019	2917.14.00	-- Maleic anhydride	(2)	(2)											
1020	2917.19.00	-- Other	(2)	(2)											
1021	2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1022	2917.32.00	-- Dioctyl orthophthalates	(2)	(2)											
1023	2917.33.00	-- Dinonyl or didecyl orthophthalates	(2)	(2)											
1024	2917.34.10	--- Dibutyl orthophthalates	(2)	(2)											
1025	2917.34.90	--- Other	(2)	(2)											
1026	2917.35.00	-- Phthalic anhydride	(2)	(2)											
1027	2917.36.00	-- Terephthalic acid and its salts	(2)	(2)											
1028	2917.37.00	-- Dimethyl terephthalate	(2)	(2)											
1029	2917.39.10	--- Trioctyltrimellitate	(2)	(2)											
1030	2917.39.20	--- Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	(2)	(2)											
1031	2917.39.90	--- Other	(2)	(2)											
1032	2918.11.00	-- Lactic acid, its salts and esters	(2)	(2)											
1033	2918.12.00	-- Tartaric acid	(2)	(2)											
1034	2918.13.00	-- Salts and esters of tartaric acid	(2)	(2)											
1035	2918.14.00	-- Citric acid	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1036	2918.15.10	--- Calcium citrate	(2)	(2)											
1037	2918.15.90	--- Other	(2)	(2)											
1038	2918.16.00	-- Gluconic acid, its salts and esters	(2)	(2)											
1039	2918.18.00	-- Chlorobenzilate (ISO)	(2)	(2)											
1040	2918.19.00	-- Other	(2)	(2)											
1041	2918.21.00	-- Salicylic acid and its salts	(2)	(2)											
1042	2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	(2)	(2)											
1043	2918.23.00	-- Other esters of salicylic acid and their salts	(2)	(2)											
1044	2918.29.10	--- Alkyl sulphonate ester of phenol	(2)	(2)											
1045	2918.29.90	--- Other	(2)	(2)											
1046	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	(2)	(2)											
1047	2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	(2)	(2)											
1048	2918.99.00	-- Other	(2)	(2)											
1049	2919.10.00	- Tris(2,3-dibromopropyl) phosphate	(2)	(2)											
1050	2919.90.00	- Other	(2)	(2)											
1051	2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	(2)	(2)											
1052	2920.19.00	-- Other	(2)	(2)											
1053	2920.90.10	-- Dimethyl sulphate	(2)	(2)											
1054	2920.90.90	-- Other	(2)	(2)											
1055	2921.11.00	-- Methylamine, di- or trimethylamine and their salts	(2)	(2)											
1056	2921.19.00	-- Other	(2)	(2)											
1057	2921.21.00	-- Ethylenediamine and its salts	(2)	(2)											
1058	2921.22.00	-- Hexamethylenediamine and its salts	(2)	(2)											
1059	2921.29.00	-- Other	(2)	(2)											
1060	2921.30.00	- Cyclanic, cyclenic or cycloaliphatic mono- or polyamines, and their derivatives; salts thereof	(2)	(2)											
1061	2921.41.00	-- Aniline and its salts	(2)	(2)											
1062	2921.42.00	-- Aniline derivatives and their salts	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1063	2921.43.00	-- Toluidines and their derivatives; salts thereof	(2)	(2)												
1064	2921.44.00	-- Diphenylamine and its derivatives; salts thereof	(2)	(2)												
1065	2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	(2)	(2)												
1066	2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mfenorex (INN) and phentermine (INN); salts thereof	(2)	(2)												
1067	2921.49.00	-- Other	(2)	(2)												
1068	2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	(2)	(2)												
1069	2921.59.00	-- Other	(2)	(2)												
1070	2922.11.00	-- Monoethanolamine and its salts	(2)	(2)												
1071	2922.12.00	-- Diethanolamine and its salts	(2)	(2)												
1072	2922.13.00	-- Triethanolamine and its salts	(2)	(2)												
1073	2922.14.00	-- Dextropropoxyphene (INN) and its salts	(2)	(2)												
1074	2922.19.10	--- Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	(2)	(2)												
1075	2922.19.20	--- D-2-Amino-n-butyl-alcohol	(2)	(2)												
1076	2922.19.90	--- Other	(2)	(2)												
1077	2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	(2)	(2)												
1078	2922.29.00	-- Other	(2)	(2)												
1079	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	(2)	(2)												
1080	2922.39.00	-- Other	(2)	(2)												
1081	2922.41.00	-- Lysine and its esters; salts thereof	(2)	(2)												
1082	2922.42.10	--- Glutamic acid	(2)	(2)												
1083	2922.42.20	--- Monosodium glutamate (MSG)	(2)	(2)												
1084	2922.42.90	--- Other salts	(2)	(2)												
1085	2922.43.00	-- Anthranilic acid and its salts	(2)	(2)												
1086	2922.44.00	-- Tilidine (INN) and its salts	(2)	(2)												
1087	2922.49.10	--- Mefenamic acid and its salts	(2)	(2)												
1088	2922.49.90	--- Other	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1089	2922.50.10	-- p-Aminosalicylic acid and its salts, esters and other derivatives	(2)	(2)											
1090	2922.50.90	-- Other	(2)	(2)											
1091	2923.10.00	- Choline and its salts	(2)	(2)											
1092	2923.20.10	-- Lecithins, whether or not chemically defined	(2)	(2)											
1093	2923.20.90	-- Other	(2)	(2)											
1094	2923.90.00	- Other	(2)	(2)											
1095	2924.11.00	-- Meprobamate (INN)	(2)	(2)											
1096	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	(2)	(2)											
1097	2924.19.00	-- Other	(2)	(2)											
1098	2924.21.10	--- 4-Ethoxyphenylurea (dulcin)	(2)	(2)											
1099	2924.21.20	--- Diuron and monuron	(2)	(2)											
1100	2924.21.90	--- Other	(2)	(2)											
1101	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylthranilic acid) and its salts	(2)	(2)											
1102	2924.24.00	-- Ethinamate (INN)	(2)	(2)											
1103	2924.29.10	--- Aspartame	(2)	(2)											
1104	2924.29.20	--- Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	(2)	(2)											
1105	2924.29.90	--- Other	(2)	(2)											
1106	2925.11.00	-- Saccharin and its salts	(2)	(2)											
1107	2925.12.00	-- Glutethimide (INN)	(2)	(2)											
1108	2925.19.00	-- Other	(2)	(2)											
1109	2925.21.00	-- Chlordimeform (ISO)	(2)	(2)											
1110	2925.29.00	-- Other	(2)	(2)											
1111	2926.10.00	- Acrylonitrile	(2)	(2)											
1112	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	(2)	(2)											
1113	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	(2)	(2)											
1114	2926.90.00	- Other	(2)	(2)											
1115	2927.00.10	- Azodicarbonamide	(2)	(2)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1116	2927.00.90	- Other	(2)	(2)												
1117	2928.00.10	- Linuron	(2)	(2)												
1118	2928.00.90	- Other	(2)	(2)												
1119	2929.10.10	-- Diphenylmethane diisocyanate (MDI)	(2)	(2)												
1120	2929.10.20	-- Toluene diisocyanate	(2)	(2)												
1121	2929.10.90	-- Other	(2)	(2)												
1122	2929.90.10	-- Sodium cyclamate	(2)	(2)												
1123	2929.90.20	-- Other cyclamates	(2)	(2)												
1124	2929.90.90	-- Other	(2)	(2)												
1125	2930.20.00	- Thiocarbamates and dithiocarbamates	(2)	(2)												
1126	2930.30.00	- Thiuram mono-, di- or tetrasulphides	(2)	(2)												
1127	2930.40.00	- Methionine	(2)	(2)												
1128	2930.50.00	- Captafol (ISO) and methamidophos (ISO)	(2)	(2)												
1129	2930.90.10	-- Dithiocarbonates	(2)	(2)												
1130	2930.90.90	-- Other	(2)	(2)												
1131	2931.10.10	-- Tetramethyl lead	(2)	(2)												
1132	2931.10.20	-- Tetraethyl lead	(2)	(2)												
1133	2931.20.00	- Tributyltin compounds	(2)	(2)												
1134	2931.90.20	-- N-(phosphonomethyl) glycine and salts thereof	(2)	(2)												
1135	2931.90.30	-- Ethephone	(2)	(2)												
1136	2931.90.41	--- In liquid form	(2)	(2)												
1137	2931.90.49	--- Other	(2)	(2)												
1138	2931.90.90	-- Other	(2)	(2)												
1139	2932.11.00	-- Tetrahydrofuran	(2)	(2)												
1140	2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	(2)	(2)												
1141	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	(2)	(2)												
1142	2932.19.00	-- Other	(2)	(2)												
1143	2932.20.00	- Lactones	(2)	(2)												
1144	2932.91.00	-- Isosafrole	(2)	(2)												

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1145	2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	(2)	(2)											
1146	2932.93.00	-- Piperonal	(2)	(2)											
1147	2932.94.00	-- Safrole	(2)	(2)											
1148	2932.95.00	-- Tetrahydrocannabinols (all isomers)	(2)	(2)											
1149	2932.99.10	--- Carbofuran	(2)	(2)											
1150	2932.99.90	--- Other	(2)	(2)											
1151	2933.11.10	--- Dipyrone (analgin)	(2)	(2)											
1152	2933.11.90	--- Other	(2)	(2)											
1153	2933.19.00	-- Other	(2)	(2)											
1154	2933.21.00	-- Hydantoin and its derivatives	(2)	(2)											
1155	2933.29.10	--- Cimetidine	(2)	(2)											
1156	2933.29.90	--- Other	(2)	(2)											
1157	2933.31.00	-- Pyridine and its salts	(2)	(2)											
1158	2933.32.00	-- Piperidine and its salts	(2)	(2)											
1159	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	(2)	(2)											
1160	2933.39.10	--- Chlorpheniramine and isoniazid	(2)	(2)											
1161	2933.39.30	--- Paraquat salts	(2)	(2)											
1162	2933.39.90	--- Other	(2)	(2)											
1163	2933.41.00	-- Levorphanol (INN) and its salts	(2)	(2)											
1164	2933.49.00	-- Other	(2)	(2)											
1165	2933.52.00	-- Malonylurea (barbituric acid) and its salts	(2)	(2)											
1166	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1167	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	(2)	(2)											
1168	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	(2)	(2)											
1169	2933.59.10	--- Diazinon	(2)	(2)											
1170	2933.59.90	--- Other	(2)	(2)											
1171	2933.61.00	-- Melamine	(2)	(2)											
1172	2933.69.00	-- Other	(2)	(2)											
1173	2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	(2)	(2)											
1174	2933.72.00	-- Clobazam (INN) and methyprylon (INN)	(2)	(2)											
1175	2933.79.00	-- Other lactams	(2)	(2)											
1176	2933.91.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	(2)	(2)											
1177	2933.99.10	-- - Mebendazole or parbendazole	(2)	(2)											
1178	2933.99.90	--- Other	(2)	(2)											
1179	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	(2)	(2)											
1180	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	(2)	(2)											
1181	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	(2)	(2)											
1182	2934.91.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	(2)	(2)											
1183	2934.99.10	--- Nucleic acid and its salts	(2)	(2)											
1184	2934.99.20	--- Sultones; sultams; diltiazem	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1185	2934.99.30	--- 6-Aminopenicillanic acid	(2)	(2)											
1186	2934.99.40	--- 3-Azido-3-deoxythymidine	(2)	(2)											
1187	2934.99.50	--- Oxadiazon, with a minimum purity of 94%	(2)	(2)											
1188	2934.99.90	--- Other	(2)	(2)											
1189	2935.00.00	Sulphonamides.	(2)	(2)											
1190	2936.21.00	-- Vitamin A and their derivatives	(2)	(2)											
1191	2936.22.00	-- Vitamin B1 and its derivatives	(2)	(2)											
1192	2936.23.00	-- Vitamin B2 and its derivatives	(2)	(2)											
1193	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	(2)	(2)											
1194	2936.25.00	-- Vitamin B6 and its derivatives	(2)	(2)											
1195	2936.26.00	-- Vitamin B12 and its derivatives	(2)	(2)											
1196	2936.27.00	-- Vitamin C and its derivatives	(2)	(2)											
1197	2936.28.00	-- Vitamin E and its derivatives	(2)	(2)											
1198	2936.29.00	-- Other vitamins and their derivatives	(2)	(2)											
1199	2936.90.00	- Other, including natural concentrates	(2)	(2)											
1200	2937.11.00	-- Somatotropin, its derivatives and structural analogues:	(2)	(2)											
1201	2937.12.00	-- Insulin and its salts	(2)	(2)											
1202	2937.19.00	-- Other	(2)	(2)											
1203	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	(2)	(2)											
1204	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	(2)	(2)											
1205	2937.23.00	-- Oestrogens and progestogens	(2)	(2)											
1206	2937.29.00	-- Other	(2)	(2)											
1207	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	(2)	(2)											
1208	2937.90.10	-- Of oxygen-function amino-compounds	(2)	(2)											
1209	2937.90.90	-- Other	(2)	(2)											
1210	2938.10.00	- Rutoside (rutin) and its derivatives	(2)	(2)											
1211	2938.90.00	- Other	(2)	(2)											
1212	2939.11.10	--- Concentrates of poppy straw and salts thereof	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1213	2939.11.90	--- Other	(2)	(2)											
1214	2939.19.00	-- Other	(2)	(2)											
1215	2939.20.10	-- Quinine and its salts	(2)	(2)											
1216	2939.20.90	-- Other	(2)	(2)											
1217	2939.30.00	- Caffeine and its salts	(2)	(2)											
1218	2939.41.00	-- Ephedrine and its salts	(2)	(2)											
1219	2939.42.00	-- Pseudoephedrine (INN) and its salts	(2)	(2)											
1220	2939.43.00	-- Cathine (INN) and its salts	(2)	(2)											
1221	2939.44.00	-- Norephedrine and its salts	(2)	(2)											
1222	2939.49.00	-- Other	(2)	(2)											
1223	2939.51.00	-- Fenetylline (INN) and its salts	(2)	(2)											
1224	2939.59.00	-- Other	(2)	(2)											
1225	2939.61.00	-- Ergometrine (INN) and its salts	(2)	(2)											
1226	2939.62.00	-- Ergotamine(INN) and its salts	(2)	(2)											
1227	2939.63.00	-- Lysergic acid and its salts	(2)	(2)											
1228	2939.69.00	-- Other	(2)	(2)											
1229	2939.91.10	--- Cocaine and its derivatives	(2)	(2)											
1230	2939.91.90	--- Other	(2)	(2)											
1231	2939.99.10	--- Nicotine sulphate	(2)	(2)											
1232	2939.99.90	--- Other	(2)	(2)											
1233	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	(2)	(2)											
1234	2941.10.11	--- Non-sterile	(2)	(2)											
1235	2941.10.19	--- Other	(2)	(2)											
1236	2941.10.20	-- Ampicillin and its salts	(2)	(2)											
1237	2941.10.90	-- Other	(2)	(2)											
1238	2941.20.00	- Streptomycins and their derivatives; salts thereof	(2)	(2)											
1239	2941.30.00	- Tetracyclines and their derivatives; salts thereof	(2)	(2)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1240	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	(2)	(2)											
1241	2941.50.00	- Erythromycin and its derivatives; salts thereof	(2)	(2)											
1242	2941.90.00	- Other	(2)	(2)											
1243	2942.00.00	Other organic compounds.	(2)	(2)											
1244	3001.20.00	- Extracts of glands or other organs or of their secretions		(2)(3)											
1245	3001.90.00	- Other		(2)(3)											
1246	3002.10.10	-- Plasma protein solutions		(2)(3)											
1247	3002.10.30	-- Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	(2)	(2)(3)											(E)
1248	3002.10.40	-- Haemoglobin powder		(2)(3)											
1249	3002.10.90	-- Other		(2)(3)											
1250	3002.20.10	-- Tetanus toxoid		(2)(3)											
1251	3002.20.20	-- Pertussis, measles, meningitis or polio vaccines		(2)(3)											
1252	3002.20.90	-- Other		(2)(3)											
1253	3002.30.00	- Vaccines for veterinary medicine				(2)(3)									
1254	3002.90.00	- Other		(2)(3)											
1255	3003.10.10	-- Containing amoxicillin (INN) or its salts		(2)(3)											
1256	3003.10.20	-- Containing ampicillin (INN) or its salts		(2)(3)											
1257	3003.10.90	-- Other		(2)(3)											
1258	3003.20.00	- Containing other antibiotics		(2)(3)											
1259	3003.31.00	-- Containing insulin		(2)(3)											
1260	3003.39.00	-- Other		(2)(3)											
1261	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		(2)(3)											
1262	3003.90.00	- Other		(2)(3)											
1263	3004.10.15	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof		(2)(3)											
1264	3004.10.16	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally		(2)(3)											
1265	3004.10.19	--- Other		(2)(3)											
1266	3004.10.21	--- In ointment form		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1267	3004.10.29	--- Other		(2)(3)											
1268	3004.20.10	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form		(2)(3)											
1269	3004.20.31	--- Of a kind taken orally		(2)(3)											
1270	3004.20.32	--- In ointment form		(2)(3)											
1271	3004.20.39	--- Other		(2)(3)											
1272	3004.20.71	--- Of a kind taken orally or in ointment form		(2)(3)											
1273	3004.20.79	--- Other		(2)(3)											
1274	3004.20.91	--- Of a kind taken orally or in ointment form		(2)(3)											
1275	3004.20.99	--- Other		(2)(3)											
1276	3004.31.00	-- Containing insulin		(2)(3)											
1277	3004.32.10	-- Containing dexamethasone or their derivatives		(2)(3)											
1278	3004.32.40	--- Containing hydrocortisone sodium succinate or fluocinolone acetonide		(2)(3)											
1279	3004.32.90	--- Other		(2)(3)											
1280	3004.39.00	-- Other		(2)(3)											
1281	3004.40.10	-- Containing morphine or its derivatives, for injection		(2)(3)											
1282	3004.40.20	-- Containing quinine hydrochloride or dihydroquinine chloride, for injection		(2)(3)											
1283	3004.40.30	-- Containing quinine sulphate or bisulphate, of a kind taken orally		(2)(3)											
1284	3004.40.40	-- Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30		(2)(3)											
1285	3004.40.50	-- Containing papaverine or berberine, of a kind taken orally		(2)(3)											
1286	3004.40.60	-- Containing theophylline, of a kind taken orally		(2)(3)											
1287	3004.40.70	-- Containing atropine sulphate		(2)(3)											
1288	3004.40.90	-- Other		(2)(3)											
1289	3004.50.10	-- Of a kind suitable for children, in syrup form		(2)(3)											
1290	3004.50.21	--- Of a kind taken orally		(2)(3)											
1291	3004.50.29	--- Other		(2)(3)											
1292	3004.50.91	--- Containing vitamin A, B or C		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1293	3004.50.99	--- Other		(2)(3)											
1294	3004.90.10	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases		(2)(3)											
1295	3004.90.20	-- Closed sterile water for inhalation, pharmaceutical grade		(2)(3)											
1296	3004.90.30	-- Antiseptics		(2)(3)											
1297	3004.90.41	--- Containing procaine hydrochloride		(2)(3)											
1298	3004.90.49	--- Other		(2)(3)											
1299	3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally		(2)(3)											
1300	3004.90.52	--- Containing chlorpheniramine maleate		(2)(3)											
1301	3004.90.53	--- Containing diclofenac, of a kind taken orally		(2)(3)											
1302	3004.90.54	--- Containing piroxicam (INN) or ibuprofen		(2)(3)											
1303	3004.90.55	--- Other, in liniment form		(2)(3)											
1304	3004.90.59	--- Other		(2)(3)											
1305	3004.90.61	--- Containing artemisinin, artesunate or chloroquine		(2)(3)											
1306	3004.90.62	--- Containing primaquine		(2)(3)											
1307	3004.90.63	---- Herbal medicaments		(2)(3)											
1308	3004.90.69	---- Other		(2)(3)											
1309	3004.90.71	--- Containing piperazine or mebendazole (INN)		(2)(3)											
1310	3004.90.72	---- Herbal medicaments		(2)(3)											
1311	3004.90.79	---- Other		(2)(3)											
1312	3004.90.81	--- Containing deferoxamine, for injection		(2)(3)											
1313	3004.90.82	--- Anti HIV/AIDS medicaments		(2)(3)											
1314	3004.90.89	--- Other		(2)(3)											
1315	3004.90.91	--- Containing sodium chloride or glucose, for infusion		(2)(3)											
1316	3004.90.92	--- Containing sorbitol or salbutamol, for infusion		(2)(3)											
1317	3004.90.93	--- Containing sorbitol or salbutamol, in other forms		(2)(3)											
1318	3004.90.99	---- Other		(2)(3)											(E)
1319	3005.10.10	-- Impregnated or coated with pharmaceutical substances		(2)(3)											
1320	3005.10.90	-- Other		(2)(3)											

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1321	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable		(2)(3)											
1322	3006.10.90	-- Other		(2)(3)											
1323	3006.20.00	- Blood-grouping reagents		(2)(3)											
1324	3006.30.10	-- Barium sulphate, of a kind taken orally		(2)(3)											
1325	3006.30.20	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis				(2)(3)									
1326	3006.30.30	-- Other microbial diagnostic reagents		(2)(3)											
1327	3006.30.90	-- Other		(2)(3)											
1328	3006.40.10	-- Dental cements and other dental fillings		(2)(3)											
1329	3006.40.20	-- Bone reconstruction cements		(2)(3)											
1330	3006.50.00	- First-aid boxes and kits		(2)(3)											
1331	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		(2)(3)											
1332	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		(2)(3)											
1333	3006.91.00	-- Appliances identifiable for ostomy use		(2)(3)											
1334	3006.92.10	-- - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases						(3)(4)							(2) (3)
1335	3006.92.90	-- - Other						(3)(4)							(2) (3)
1336	3101.00.11	-- Supplement fertilisers in liquid form, not chemically treated				(2)(3)									
1337	3101.00.12	-- Other, chemically treated				(2) (3)									
1338	3101.00.19	-- Other				(2) (3)									
1339	3101.00.91	-- Supplement fertilisers in liquid form, not chemically treated				(2) (3)									
1340	3101.00.92	-- Other, of animal origin (other than guano), chemically treated				(2) (3)									
1341	3101.00.99	-- Other				(2) (3)									
1342	3102.10.00	- Urea, whether or not in aqueous solution				(2) (3)									
1343	3102.21.00	-- Ammonium sulphate				(2) (3)									
1344	3102.29.00	-- Other				(2) (3)									
1345	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution				(2) (3)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1346	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances				(2) (3)										
1347	3102.50.00	- Sodium nitrate				(2) (3)										
1348	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate				(2) (3)										
1349	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution				(2) (3)										
1350	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings				(2) (3)										
1351	3103.10.10	-- Feed grade				(2) (3)										
1352	3103.10.90	-- Other				(2) (3)										
1353	3103.90.10	-- Calcined phosphatic fertilisers				(2) (3)										
1354	3103.90.90	-- Other				(2) (3)										
1355	3104.20.00	- Potassium chloride				(2) (3)										
1356	3104.30.00	- Potassium sulphate				(2) (3)										
1357	3104.90.00	- Other				(2) (3)										
1358	3105.10.10	-- Superphosphates and calcined phosphatic fertilisers				(2) (3)										
1359	3105.10.20	-- Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium				(2) (3)										
1360	3105.10.90	-- Other				(2) (3)										
1361	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium				(2) (3)										
1362	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)										
1363	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)				(2) (3)										
1364	3105.51.00	-- Containing nitrates and phosphates				(2) (3)										
1365	3105.59.00	-- Other				(2) (3)										
1366	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium				(2) (3)										
1367	3105.90.00	- Other				(2) (3)										
1368	3212.10.00	- Stamping foils	(2)													
1369	3212.90.11	-- Aluminium paste	(2)													

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1370	3212.90.13	--- White lead dispersed in oil	(2)												
1371	3212.90.14	--- Other, for leather	(2)												
1372	3212.90.19	--- Other	(2)												
1373	3212.90.21	--- Of a kind used in the food or drink industries	(2)												
1374	3212.90.22	--- Other, dyes	(2)												
1375	3212.90.29	--- Other	(2)												
1376	3215.11.10	--- Ultra-violet curable inks	(2)												
1377	3215.11.90	--- Other	(2)												
1378	3215.19.00	-- Other	(2)												
1379	3501.90.20	-- Casein glues	(2)(3)												
1380	3503.00.11	-- Fish glues	(2)(3)												
1381	3503.00.19	-- Other	(2)(3)												
1382	3505.20.00	- Glues	(2)(3)												
1383	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	(2) (3)												
1384	3507.10.00	- Rennet and concentrates thereof	(2)(3)												
1385	3507.90.00	- Other	(2)(3)												
1386	3601.00.00	Propellent powders.								(2) (3)					
1387	3602.00.00	Prepared explosives, other than propellent powders.								(2) (3)					
1388	3603.00.10	- Semi-fuses; elemented caps; signal tubes								(2) (3)					
1389	3603.00.20	- Safety fuses or detonating fuses								(2) (3)					
1390	3603.00.90	- Other								(2) (3)					
1391	3604.10.00	- Fireworks								(2) (3)					
1392	3604.90.20	-- Miniature pyrotechnic munitions and percussion caps for toys								(2) (3)					
1393	3604.90.30	-- Signalling flares or rockets								(2) (3)					
1394	3604.90.90	-- Other								(2) (3)					
1395	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3								(2) (3)					

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1396	3606.90.10	-- Solid or semi-solid fuels, solidified alcohol and similar prepared fuels								(2) (3)						
1397	3606.90.30	-- Other ferro-cerium and other pyrophoric alloys in all forms								(2) (3)						
1398	3606.90.90	-- Other								(2) (3)						
1399	3804.00.10	- Concentrated sulphite lye				(2) (3)										
1400	3804.00.90	- Other				(2) (3)										
1401	3805.10.00	- Gum, wood or sulphate turpentine oils				(3)										
1402	3805.90.00	- Other				(3)										
1403	3806.10.00	- Rosin and resin acids			(2)(3)	(3)										
1404	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts			(2)(3)	(3)										
1405	3806.30.10	-- In blocks			(2)(3)	(3)										
1406	3806.30.90	-- Other			(2)(3)	(3)										
1407	3806.90.10	-- Run gums in blocks			(2)(3)	(3)										
1408	3806.90.90	-- Other			(2)(3)	(3)										
1409	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.			(2)(3)	(3)										
1410	3808.50.10	-- Insecticides				(2)(3)										(E)
1411	3808.50.21	--- In aerosol containers				(2)(3)										
1412	3808.50.29	--- Other				(2)(3)										
1413	3808.50.31	--- In aerosol containers				(2)(3)										
1414	3808.50.39	--- Other				(2)(3)										
1415	3808.50.40	-- Anti-sprouting products				(2)(3)										
1416	3808.50.50	-- Plant-growth regulators				(2)(3)										
1417	3808.50.60	-- Disinfectants				(2)(3)										
1418	3808.50.91	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides				(2)(3)										
1419	3808.50.99	--- Other				(2)(3)										
1420	3808.91.11	---- Containing 2-(1-Methylpropyl) phenol methylcarbamate)				(2)(3)										
1421	3808.91.19	---- Other				(2)(3)										
1422	3808.91.93	---- Having a deodorising function				(2)(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1423	3808.91.99	----- Other				(2)(3)									
1424	3808.92.11	---- With a validamycin content not exceeding 3% by net weight				(2)(3)									
1425	3808.92.19	---- Other				(2)(3)									
1426	3808.92.90	--- Other				(2)(3)									
1427	3808.93.11	---- In aerosol containers				(2)(3)									
1428	3808.93.19	---- Other				(2)(3)									
1429	3808.93.20	--- Anti-sprouting products				(2)(3)									
1430	3808.93.30	--- Plant-growth regulators				(2)(3)									
1431	3808.94.10	--- Containing mixtures of coal tar acid and alkalis				(2)(3)									
1432	3808.94.20	--- Other, in aerosol containers				(2)(3)									
1433	3808.94.90	--- Other				(2)(3)									
1434	3808.99.10	--- Wood preservatives, containing insecticides or fungicides				(2)(3)									
1435	3808.99.90	--- Other				(2)(3)									
1436	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.							(2) (3)						
1437	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	(2) (3)												
1438	3821.00.10	- Prepared culture media for the development of micro-organisms		(2)(3)											
1439	3821.00.90	- Other		(2)(3)											
1440	3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents		(2)(3)											
1441	3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents		(2)(3)											
1442	3822.00.30	- Sterilisation indicator strips and tapes		(2)(3)											
1443	3822.00.90	- Other		(2)(3)											
1444	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(2)												
1445	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	(2)												
1446	3824.90.40	-- Composite inorganic solvents	(2)												
1447	3824.90.50	-- Acetone oil		(2)(3)											

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1448	3824.90.70	-- Other chemical preparations , of a kind used in the manufacture of foodstuff	(2)													
1449	3825.10.00	- Municipal waste							(3)(4)							
1450	3825.20.00	- Sewage sludge							(3)(4)							
1451	3825.30.10	-- Syringes, needles, cannulae and the like							(3)(4)							
1452	3825.30.90	-- Other							(3)(4)							
1453	3825.41.00	-- Halogenated							(3)(4)							
1454	3825.49.00	-- Other							(3)(4)							
1455	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids							(3)(4)							
1456	3825.61.00	-- Mainly containing organic constituents							(3)(4)							
1457	3825.69.00	-- Other							(3)(4)							
1458	3825.90.00	- Other							(3)(4)							
1459	3926.90.41	--- Police shields								(2)(3)						
1460	3926.90.55	--- Plastic J-hooks or bunch blocks for detonators								(2)(3)						
1461	4001.10.11	--- Centrifuge concentrate														(5)
1462	4001.10.19	--- Other														(5)
1463	4001.10.21	--- Centrifuge concentrate														(5)
1464	4001.10.29	--- Other														(5)
1465	4001.21.90	--- Other			(3)											
1466	4001.29.80	--- Scrap (tree, earth or smoked) and cup lump							(3)(4)							
1467	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.							(3)(4)							
1468	4017.00.10	- Floor tiles and wall tiles							(3)(4)							
1469	4017.00.20	- Other articles of hard rubber							(3)(4)							
1470	4017.00.90	- Other							(3)(4)							
1471	4101.20.10	-- Pre-tanned				(2)(3)										
1472	4101.20.90	-- Other				(2)(3)										
1473	4101.50.10	-- Pre-tanned				(2)(3)										
1474	4101.50.90	-- Other				(2)(3)										
1475	4101.90.10	-- Pre-tanned				(2)(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1476	4101.90.90	-- Other				(2)(3)									
1477	4102.10.00	- With wool on				(2)(3)									
1478	4102.21.00	-- Pickled				(2)(3)									
1479	4102.29.10	-- - Pre-tanned				(2)(3)									
1480	4102.29.90	-- - Other				(2)(3)									
1481	4103.20.10	-- Pre-tanned				(2)(3)									
1482	4103.20.90	-- Other				(2)(3)									
1483	4103.30.00	- Of swine				(2)(3)									
1484	4103.90.00	- Other				(2)(3)									
1485	4301.10.00	- Of mink, whole, with or without head, tail or paws				(2)(3)									
1486	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws				(2)(3)									
1487	4301.60.00	- Of fox, whole, with or without head, tail or paws				(2)(3)									
1488	4301.80.00	- Other furskins, whole, with or without head, tail or paws				(2)(3)									
1489	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use				(2)(3)									
1490	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			(2)										(5)
1491	4401.21.00	-- Coniferous			(2)										(5)
1492	4401.22.00	-- Non-coniferous			(2)										(5)
1493	4401.31.00	-- Wood pellets			(2)										(5)
1494	4401.39.00	-- Other			(2)										(5)
1495	4402.10.00	- Of bamboo			(2)										(5)
1496	4402.90.10	-- Of coconut shell			(2)										(5)
1497	4402.90.90	-- Other			(2)										(5)
1498	4403.10.10	-- Baulks, sawlogs and veneer logs			(2) (3)										
1499	4403.10.90	-- Other			(2) (3)										
1500	4403.20.10	-- Baulks, sawlogs and veneer logs			(2) (3)										
1501	4403.20.90	-- Other			(2) (3)										
1502	4403.41.10	-- - Baulks, sawlogs and veneer logs			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1503	4403.41.90	--- Other			(2) (3)										
1504	4403.49.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1505	4403.49.90	--- Other			(2) (3)										
1506	4403.91.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1507	4403.91.90	--- Other			(2) (3)										
1508	4403.92.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1509	4403.92.90	--- Other			(2) (3)										
1510	4403.99.10	--- Baulks, sawlogs and veneer logs			(2) (3)										
1511	4403.99.90	--- Other			(2) (3)										
1512	4404.10.00	- Coniferous			(2) (3)										
1513	4404.20.10	-- Chipwood			(2) (3)										
1514	4404.20.90	-- Other			(2) (3)										
1515	4405.00.10	- Wood wool			(2) (3)										
1516	4405.00.20	- Wood flour			(2) (3)										
1517	4406.10.00	- Not impregnated			(2) (3)										
1518	4406.90.00	- Other			(2) (3)										
1519	4407.10.00	- Coniferous			(2) (3)										
1520	4407.21.10	--- Planed, sanded or end-jointed			(2) (3)										
1521	4407.21.90	--- Other			(2) (3)										
1522	4407.22.10	--- Planed, sanded or end-jointed			(2) (3)										
1523	4407.22.90	--- Other			(2) (3)										
1524	4407.25.11	---- Planed, sanded or end-jointed			(2) (3)										
1525	4407.25.19	---- Other			(2) (3)										
1526	4407.25.21	---- Planed, sanded or end-jointed			(2) (3)										
1527	4407.25.29	---- Other			(2) (3)										
1528	4407.26.10	--- Planed, sanded or end-jointed			(2) (3)										
1529	4407.26.90	--- Other			(2) (3)										
1530	4407.27.10	--- Planed, sanded or end-jointed			(2) (3)										
1531	4407.27.90	--- Other			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1532	4407.28.10	--- Planed, sanded or end-jointed			(2) (3)										
1533	4407.28.90	--- Other			(2) (3)										
1534	4407.29.11	---- Planed, sanded or end-jointed			(2) (3)										
1535	4407.29.19	---- Other			(2) (3)										
1536	4407.29.21	---- Planed, sanded or end-jointed			(2) (3)										
1537	4407.29.29	---- Other			(2) (3)										
1538	4407.29.31	---- Planed, sanded or end-jointed			(2) (3)										
1539	4407.29.39	---- Other			(2) (3)										
1540	4407.29.41	---- Planed, sanded or end-jointed			(2) (3)										
1541	4407.29.49	---- Other			(2) (3)										
1542	4407.29.51	---- Planed, sanded or end-jointed			(2) (3)										
1543	4407.29.59	---- Other			(2) (3)										
1544	4407.29.61	---- Planed, sanded or end-jointed			(2) (3)										
1545	4407.29.69	---- Other			(2) (3)										
1546	4407.29.71	---- Planed, sanded or end-jointed			(2) (3)										
1547	4407.29.79	---- Other			(2) (3)										
1548	4407.29.81	---- Planed, sanded or end-jointed			(2) (3)										
1549	4407.29.89	---- Other			(2) (3)										
1550	4407.29.91	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), planed, sanded or end-jointed			(2) (3)										
1551	4407.29.92	---- Jongkong (Dactylocladus spp.) and Merbau (Intsia spp.), other			(2) (3)										
1552	4407.29.93	---- Other, planed, sanded or end-jointed			(2) (3)										
1553	4407.29.99	---- Other			(2) (3)										
1554	4407.91.10	--- Planed, sanded or end-jointed			(2) (3)										
1555	4407.91.90	--- Other			(2) (3)										
1556	4407.92.10	--- Planed, sanded or end-jointed			(2) (3)										
1557	4407.92.90	--- Other			(2) (3)										
1558	4407.93.10	--- Planed, sanded or end-jointed			(2) (3)										
1559	4407.93.90	--- Other			(2) (3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1560	4407.94.10	--- Planed, sanded or end-jointed			(2) (3)										
1561	4407.94.90	--- Other			(2) (3)										
1562	4407.95.10	--- Planed, sanded or end-jointed			(2) (3)										
1563	4407.95.90	--- Other			(2) (3)										
1564	4407.99.10	--- Planed, sanded or end-jointed			(2) (3)										
1565	4407.99.90	--- Other			(2) (3)										
1566	4408.10.10	-- Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture			(3)										
1567	4408.10.30	-- Face veneer sheets			(3)										
1568	4408.10.90	-- Other			(3)										
1569	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau			(2) (3)										
1570	4408.39.10	-- Jelutong wood slats of a kind used for pencil manufacture			(2) (3)										
1571	4408.39.90	--- Other			(2) (3)										
1572	4408.90.00	- Other			(2) (3)										
1573	4409.10.00	- Coniferous			(3)										
1574	4409.21.00	-- Of bamboo			(3)										
1575	4409.29.00	-- Other			(3)										
1576	4410.11.00	-- Particle board			(3)										
1577	4410.12.00	-- Oriented strand board (OSB)			(3)										
1578	4410.19.00	-- Other			(3)										
1579	4410.90.00	- Other			(3)										
1580	4411.12.00	-- Of a thickness not exceeding 5 mm			(3)										
1581	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm			(3)										
1582	4411.14.00	-- Of a thickness exceeding 9 mm			(3)										
1583	4411.92.00	-- Of a density exceeding 0.8 g/cm ³			(3)										
1584	4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³			(3)										
1585	4411.94.00	-- Of a density not exceeding 0.5 g/cm ³			(3)										
1586	4412.10.00	- Of bamboo			(3)										
1587	4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1588	4412.32.00	-- Other, with at least one outer ply of non-coniferous wood			(3)										
1589	4412.39.00	-- Other			(3)										
1590	4412.94.00	-- Blockboard, laminboard and battenboard			(3)										
1591	4412.99.00	-- Other			(3)										
1592	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.			(3)										
1593	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.			(3)										
1594	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums			(3)										
1595	4415.20.00	- Pallets, box pallets and other load boards; pallet collars			(3)										
1596	4416.00.10	- Staves			(3)										
1597	4416.00.90	- Other			(3)										
1598	4418.10.00	- Windows, French-windows and their frames			(3)										
1599	4418.20.00	- Doors and their frames and thresholds			(3)										
1600	4418.40.00	- Shuttering for concrete constructional work			(3)										
1601	4418.50.00	- Shingles and shakes			(3)										
1602	4418.60.00	- Posts and beams			(3)										
1603	4418.71.00	-- For mosaic floors			(3)										
1604	4418.72.00	-- Other, multilayer			(3)										
1605	4418.79.00	-- Other			(3)										
1606	4418.90.10	-- Cellular wood panels			(3)										
1607	4418.90.90	-- Other			(3)										
1608	4419.00.00	Tableware and kitchenware, of wood.			(3)										
1609	4421.10.00	- Clothes hangers			(3)										
1610	4421.90.10	-- Spools, cops and bobbins, sewing thread reels and the like			(3)										
1611	4421.90.20	-- Match splints			(3)										
1612	4421.90.40	-- Candy-sticks, ice-cream sticks and ice-cream spoons			(3)										
1613	4421.90.80	-- Toothpicks			(3)										
1614	4421.90.99	--- Other													(E)
1615	4601.21.00	-- Of bamboo			(3)										

N°	HS-Code	Description	Treatments												
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other
1616	4601.22.00	-- Of rattan			(3)										
1617	4602.11.00	-- Of bamboo			(3)										
1618	4602.12.00	-- Of rattan			(3)										
1619	4701.00.00	Mechanical wood pulp.			(3)										
1620	4702.00.00	Chemical wood pulp, dissolving grades.			(3)										
1621	4703.11.00	-- Coniferous			(3)										
1622	4703.19.00	-- Non-coniferous			(3)										
1623	4703.21.00	-- Coniferous			(3)										
1624	4703.29.00	-- Non-coniferous			(3)										
1625	4704.11.00	-- Coniferous			(3)										
1626	4704.19.00	-- Non-coniferous			(3)										
1627	4704.21.00	-- Coniferous			(3)										
1628	4704.29.00	-- Non-coniferous			(3)										
1629	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.			(3)										
1630	4706.10.00	- Cotton linters pulp							(3)(4)						
1631	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard							(3)(4)						
1632	4706.30.00	- Other, of bamboo							(3)(4)						
1633	4706.91.00	-- Mechanical							(3)(4)						
1634	4706.92.00	-- Chemical							(3)(4)						
1635	4706.93.00	-- Obtained by a combination of mechanical and chemical processes							(3)(4)						
1636	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard							(3)(4)						
1637	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass							(3)(4)						
1638	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)							(3)(4)						
1639	4707.90.00	- Other, including unsorted waste and scrap							(3)(4)						
1640	4907.00.10	- Banknotes, being legal tender						(3)							
1641	5103.10.00	- Noils of wool or of fine animal hair							(3)(4)						
1642	5103.20.00	- Other waste of wool or of fine animal hair							(3)(4)						

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1643	5103.30.00	- Waste of coarse animal hair						(3)(4)								
1644	5202.10.00	- Yarn waste (including thread waste)						(3)(4)								
1645	5202.91.00	-- Garnetted stock						(3)(4)								
1646	5202.99.00	-- Other						(3)(4)								
1647	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.						(3)(4)								
1648	7101.10.00	- Natural pearls					(2) (3)									
1649	7101.21.00	-- Unworked					(2) (3)									
1650	7102.10.00	- Unsorted					(2) (3)									
1651	7102.21.00	-- Unworked or simply sawn, cleaved or bruted					(2) (3)									
1652	7102.29.00	-- Other					(2) (3)									
1653	7102.31.00	-- Unworked or simply sawn, cleaved or bruted					(2) (3)									
1654	7102.39.00	-- Other					(2) (3)									
1655	7103.10.10	-- Rubies					(2) (3)									
1656	7103.10.20	-- Jade (nephrite and jadeite)					(2) (3)									
1657	7103.10.90	-- Other					(2) (3)									
1658	7104.10.10	-- Unworked					(2) (3)									
1659	7104.20.00	- Other, unworked or simply sawn or roughly shaped					(2) (3)									
1660	7106.10.00	- Powder					(2) (3)									
1661	7106.91.00	-- Unwrought					(2) (3)									
1662	7106.92.00	-- Semi-manufactured					(2) (3)									
1663	7108.11.00	-- Powder					(2) (3)									
1664	7108.12.00	-- Other unwrought forms					(2) (3)									
1665	7108.13.00	-- Other semi-manufactured forms					(2) (3)									
1666	7108.20.00	- Monetary					(2) (3)									
1667	7110.11.00	-- Unwrought or in powder form					(2) (3)									
1668	7110.19.00	-- Other					(2) (3)									
1669	7110.21.00	-- Unwrought or in powder form					(2) (3)									(E)
1670	7110.29.00	-- Other					(2) (3)									
1671	7110.31.00	-- Unwrought or in powder form					(2) (3)									

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1672	7110.39.00	-- Other					(2) (3)									
1673	7110.41.00	-- Unwrought or in powder form					(2) (3)									
1674	7110.49.00	-- Other					(2) (3)									
1675	7111.00.10	- Silver or gold, clad with platinum					(2) (3)									
1676	7118.10.10	-- Silver coin					(2) (3)									
1677	7118.90.10	-- Gold coin, whether or not legal tender					(2) (3)									
1678	7118.90.20	-- Silver coin, being legal tender					(2) (3)									
1679	7118.90.90	-- Other					(2) (3)									
1680	7204.10.00	- Waste and scrap of cast iron						(3)(4)								
1681	7204.21.00	-- Of stainless steel						(3)(4)								
1682	7204.29.00	-- Other						(3)(4)								
1683	7204.30.00	- Waste and scrap of tinned iron or steel						(3)(4)								
1684	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles						(3)(4)								
1685	7204.49.00	-- Other						(3)(4)								
1686	7204.50.00	- Remelting scrap ingots						(3)(4)								
1687	7404.00.00	Copper waste and scrap.						(3)(4)								
1688	7503.00.00	Nickel waste and scrap.						(3)(4)								
1689	7602.00.00	Aluminium waste and scrap.						(3)(4)								
1690	7802.00.00	Lead waste and scrap.						(3)(4)								
1691	7902.00.00	Zinc waste and scrap.						(3)(4)								
1692	8002.00.00	Tin waste and scrap.						(3)(4)								
1693	8102.97.00	-- Waste and scrap						(3)(4)								
1694	8103.30.00	- Waste and scrap						(3)(4)								
1695	8104.20.00	- Waste and scrap						(3)(4)								
1696	8105.30.00	- Waste and scrap						(3)(4)								
1697	8106.00.10	- Unwrought bismuth; waste and scrap; powders						(3)(4)								
1698	8107.30.00	- Waste and scrap						(3)(4)								
1699	8108.30.00	- Waste and scrap						(3)(4)								
1700	8109.30.00	- Waste and scrap						(3)(4)								

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1701	8110.20.00	- Waste and scrap							(3)(4)							
1702	8111.00.00	Manganese and articles thereof, including waste and scrap.							(3)(4)							
1703	8112.13.00	-- Waste and scrap							(3)(4)							
1704	8112.22.00	-- Waste and scrap							(3)(4)							
1705	8112.52.00	-- Waste and scrap							(3)(4)							
1706	8112.92.00	-- Unwrought; waste and scrap; powders							(3)(4)							
1707	8113.00.00	Cermets and articles thereof, including waste and scrap.							(3)(4)							
1708	8202.40.00	- Chain saw blades				(2)										
1709	8401.10.00	- Nuclear reactors	(2)													
1710	8401.20.00	- Machinery and apparatus for isotopic separation, and part thereof	(2)													
1711	8401.30.00	- Fuel elements (cartridges), non-irradiated	(2)													
1712	8401.40.00	- Parts of nuclear reactors	(2)													
1713	8467.22.00	-- Saws				(2)										
1714	8467.81.00	-- Chain saws				(2)										
1715	8517.61.00	-- Base stations												(2)		
1716	8517.62.21	---- Control and adaptor units, including gateways, bridges and routers												(2)		
1717	8517.62.29	---- Other												(2)		
1718	8517.62.30	--- Telephonic or telegraphic switching apparatus												(2)		
1719	8517.62.41	---- Modems including cable modems and modem cards												(2)		
1720	8517.62.42	---- Concentrators or multiplexers												(2)		
1721	8517.62.49	---- Other												(2)		
1722	8517.62.53	---- Other transmission apparatus for radio-telephony or radio-telegraphy												(2)		
1723	8525.50.00	- Transmission apparatus												(2)		
1724	8525.60.00	- Transmission apparatus incorporating reception apparatus												(2)		
1725	8529.10.21	--- For television reception												(2)		
1726	8529.10.29	--- Other												(2)		
1727	8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers												(2)		

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1728	8529.10.40	-- Aerial filters and separators												(2)		
1729	8548.10.12	--- Of a kind used in aircraft							(3)(4)							
1730	8548.10.19	--- Other							(3)(4)							
1731	8548.10.22	--- Of primary cells and primary batteries							(3)(4)							
1732	8548.10.23	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1733	8548.10.29	--- Other							(3)(4)							
1734	8548.10.32	--- Of primary cells and primary batteries							(3)(4)							
1735	8548.10.33	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1736	8548.10.39	--- Other							(3)(4)							
1737	8548.10.91	--- Of primary cells and primary batteries							(3)(4)							
1738	8548.10.92	--- Of electric accumulators of a kind used in aircraft							(3)(4)							
1739	8548.10.99	--- Other							(3)(4)							
1740	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.													(2)(3)	
1741	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.													(2)(3)	
1742	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg													(2)(3)	
1743	8802.12.00	-- Of an unladen weight exceeding 2,000 kg													(2)(3)	
1744	8802.20.10	-- Aeroplanes													(2)(3)	
1745	8802.20.90	-- Other													(2)(3)	
1746	8802.30.10	-- Aeroplanes													(2)(3)	
1747	8802.30.90	-- Other													(2)(3)	
1748	8802.40.10	-- Aeroplanes													(2)(3)	
1749	8802.40.90	-- Other													(2)(3)	
1750	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles													(2)(3)	
1751	8803.10.00	- Propellers and rotors and parts thereof													(2)(3)	
1752	8803.20.00	- Under-carriages and parts thereof													(2)(3)	
1753	8803.30.00	- Other parts of aeroplanes or helicopters													(2)(3)	
1754	8803.90.10	-- Of telecommunications satellites													(2)(3)	
1755	8803.90.20	-- Of balloons, gliders or kites													(2)(3)	

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1756	8803.90.90	-- Other													(2)(3)	
1757	8804.00.10	- Rotochutes and parts thereof													(2)(3)	
1758	8804.00.90	- Other													(2)(3)	
1759	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof													(2)(3)	
1760	8805.21.00	-- Air combat simulators and parts thereof													(2)(3)	
1761	8805.29.10	--- Ground flying trainers													(2)(3)	
1762	8805.29.90	--- Other													(2)(3)	
1763	8906.10.00	- Warships													(2)(3)	
1764	9018.31.10	--- Disposable syringes		(2)(3)												
1765	9018.31.90	--- Other		(2)(3)												
1766	9018.32.00	-- Tubular metal needles and needles for sutures		(2)(3)												
1767	9018.39.10	--- Catheters		(2)(3)												
1768	9018.39.90	--- Other		(2)(3)												
1769	9018.90.20	-- Intravenous administration sets		(2)(3)												
1770	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)								(2)	(3)					
1771	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors								(2)	(3)					
1772	9301.90.00	- Other								(2)	(3)					
1773	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.								(2)	(3)					
1774	9303.10.00	- Muzzle-loading firearms								(2)	(3)					
1775	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles								(2)	(3)					
1776	9303.30.00	- Other sporting, hunting or target-shooting rifles								(2)	(3)					
1777	9303.90.00	- Other								(2)	(3)					
1778	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm2								(2)	(3)					
1779	9304.00.90	- Other								(2)	(3)					
1780	9305.10.00	- Of revolvers or pistols								(2)	(3)					
1781	9305.20.00	- Of shotguns or rifles of heading 93.03								(2)	(3)					
1782	9305.91.10	--- Of leather or textile material								(2)	(3)					

N°	HS-Code	Description	Treatments														
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other		
1783	9305.91.90	--- Other								(2)	(3)						
1784	9305.99.11	---- Of leather or textile material								(2)	(3)						
1785	9305.99.19	---- Other								(2)	(3)						
1786	9305.99.91	---- Of leather or textile material								(2)	(3)						
1787	9305.99.99	---- Other								(2)	(3)						
1788	9306.21.00	-- Cartridges								(2)	(3)						
1789	9306.29.00	-- Other								(2)	(3)						
1790	9306.30.11	--- .22 calibre cartridges								(2)	(3)						
1791	9306.30.19	--- Other								(2)	(3)						
1792	9306.30.20	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof								(2)	(3)						
1793	9306.30.91	--- .22 calibre cartridges								(2)	(3)						
1794	9306.30.99	--- Other								(2)	(3)						
1795	9306.90.00	- Other								(2)	(3)						
1796	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.								(2)	(3)						
1797	9401.51.00	-- Of bamboo or rattan			(3)	(3)											
1798	9401.61.00	-- Upholstered			(3)	(3)											
1799	9401.69.00	-- Other			(3)	(3)											
1800	9403.30.00	- Wooden furniture of a kind used in offices			(3)	(3)											
1801	9403.40.00	- Wooden furniture of a kind used in the kitchen			(3)	(3)											
1802	9403.50.00	- Wooden furniture of a kind used in the bedroom			(3)	(3)											
1803	9403.60.10	-- Fume cupboards			(3)	(3)											
1804	9403.60.90	-- Other			(3)	(3)											
1805	9403.81.00	-- Of bamboo or rattan			(3)	(3)											
1806	9504.30.10	-- Pintables or slot machines									(2)						
1807	9504.30.20	-- Parts of wood, paper or plastics									(2)						
1808	9504.30.90	-- Other									(2)						
1809	9504.40.00	- Playing cards									(2)						
1810	9504.90.31	--- Tables designed for use with casino games									(2)						

N°	HS-Code	Description	Treatments													
			MIME	MOH	MOC	MAFF	NBC	MOE	MOI	CDC	MEF	MOCFA	MPTC	MOD	Other	
1811	9504.90.92	---- Of wood or of plastics										(2)				
1812	9504.90.93	---- Other										(2)				
1813	9508.10.00	- Travelling circuses and travelling menageries				(2) (3)										
1814	9601.10.00	- Worked ivory and articles of ivory				(2) (3)										
1815	9601.90.10	-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing				(2) (3)										
1816	9601.90.91	--- Cigar or cigarette cases, tobacco jars; ornamental articles				(2) (3)										
1817	9601.90.99	--- Other				(2) (3)										
1818	9602.00.10	- Gelatin capsules for pharmaceutical products		(2)(3)												
1819	9613.80.10	-- Piezo-electric lighters for stoves and ranges							(2)							
1820	9613.80.20	-- Cigarette lighters or table lighters of plastics							(2)							
1821	9613.80.30	-- Cigarette lighters or table lighters, other than of plastics							(2)							
1822	9613.80.90	-- Other							(2)							
1823	9702.00.00	Original engravings, prints and lithographs.										(2)(3)				
1824	9703.00.10	- Of metal										(2)(3)				
1825	9703.00.20	- Of stone										(2)(3)				
1826	9703.00.30	- Of plastics										(2)(3)				
1827	9703.00.40	- Of wood										(2)(3)				
1828	9703.00.50	- Of clay										(2)(3)				
1829	9703.00.90	- Of other materials										(2)(3)				
1830	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.										(2)(3)				
1831	9706.00.00	Antiques of an age exceeding one hundred years.										(2)(3)				

Notes: (E): Please refer to Customs Tariff 2010 and Annex 1 of Subdegree 209 dated 31 December, 2007

ANNEX 2

To Anukret No. 209 ANK.BK dated 31 December 2007

Explanatory Notes for the Enforcement of The List of Prohibited and Restricted Goods

I- Definition:

Prohibited and Restricted Goods are goods whose imports or exports subject to a certain conditions for any of the following purposes:

- The protection of national security;
- The protection of public order and standards of decency and morality;
- The protection of human, animal or plant life or health;
- The protection of national treasures of artistic, historic or archaeological value;
- The conservation of natural resources;
- The compliance with the provisions of any legislation of The Kingdom of Cambodia currently in force;
- The fulfillment of obligations under the Charter of the United Nations.

The list shall be determined by the Royal Government of Cambodia in accordance with provisions of Article 8 of the Law on Customs promulgated by Reach Kram No NS/RKM/0707/017 dated 20 July 2007.

Import or export of any item in the list is subject to:

- Absolute prohibition on import or export or,
- License, permit, or certificates as well as other legal documents in similar form, prior to its import or export, or under other specific treatment required by competent authorities of the government including relevant technical ministries or agencies in accordance with laws and regulations of the Kingdom of Cambodia currently in force.

II- Notes:

1- The list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving accommodation, or others in similar kinds. However, import or export of non-commercial purposes of items subject

to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.

2- Product of animal origin which belongs to the CITES' list but not precisely specified in the sub-decree due to technical issue shall subject to CITES permit on its import/export.

3- Due to technical issue of the customs tariff, the list cannot be included the following prohibited and restricted items:

- Right-hand drive vehicle;
- A number of used commodities such as computers, shoes, bags, battery etc.
- Religious books, Politics books, Pornography, Advertisement Pictures, and other kinds of printed documents prohibited by law;
- Goods of IPR infringement, fake items, and goods of monopoly right infringement.

4- Import of instruments or technical equipment for airplane shall have permission from Civil Aviation Authority.

5- "All kinds of used equipment of cold" and "brand new equipment of cold consuming ozone depletion substance" shall have import permission from the Ministry of Environment.

6- All imported goods shall be in compliant with the Industrial Standard of Cambodia and Quality and Safety Standard.

7- Seeds of crops and other seeds which are not stated in the list shall be subject to the same treatments of those of seeds in the list in accordance with the existing regulations relevant to agriculture materials.

8- For those exported goods whose Animal Health Certificate, Phytosanitary Certificate, Fishery Health Certificate, or other certificates are required by exporting country, exporter shall request those certificate from the Ministry of Agriculture Forestry and Fishery or from other relevant competent authorities.

9- Export of Mines shall have permission from the Ministry of Industry Mines and Energy.

10- Import permit from the Ministry of Health shall be required for items in chapter 28 and chapter 29 which are used as input materials for medicinal manufacture,

and/or listed in the list of Narcotics Drugs, Psychotropic Substance, and Drug Precursors. Otherwise, the rest of items in the two chapters shall acquire permission from the Ministry of Industry Mines and Energy.

11- Import permit from the Ministry of Agriculture Forestry and Fishery shall be required for animal medicines which are not stated clearly in the list.

12- In case where import/export permit from the Council of Development for Cambodia (CDC) is available, there shall be no need permit from competent ministries or agencies, except that goods are under restriction of transportation due to public safety and security reasons.

13- Considering the needs of management, physical examination, decentralization of authority issues, and the capability of electronic linkage of information among all customs offices around the country, goods in the list which already acquired permit from competent authority to import/export in the form of package of more than once through more than one border check-points, they shall be placed under temporarily-specific control from the Customs and Excise Department and/or the Department of Camcontrol.

III- Treatment Codes:

(1) : Subject to the existing customs formality in-force which merely requires to lodge the Single Administrative Document (SAD) with supporting documents such as invoice, packing list, and bill of transportation during importation/exportation at the border check-points. This treatment shall not require any permission prior to importation/exportation, except goods are under preferential regime in part or as a whole of duty and taxes or other kinds of preferences.

(2) : License, import permission, or other legal documents in similar forms are required on import from competent ministries or agencies.

(3) : License, export permission, or other legal documents in similar forms are required on export from competent ministries or agencies.

(4) : Import is absolutely prohibited.

(5) : Export is absolutely prohibited.

(6) : Both import and export are absolutely prohibited.

(7) : Animal Health Certificate shall be required under the request of importing country.

(8) : Phytosanitary Certificate shall be required under the request of importing country.

(9) : Fishery Certificate from exporting country shall be required.

IV- How to Read the List:

1- Acronyms:

CDC: Council of Development of Cambodia

MAFF: Ministry of Agriculture Forestry and Fishery

MEF: Ministry of Economy and Finance

MIME: Ministry of Industry Mines and Energy

MOC: Ministry of Commerce

MOCFA: Ministry of Culture and Fine Arts

MOD: Ministry of Defense

MOE: Ministry of Environment

MOH: Ministry of Health

MOI: Ministry of Interior

MPTC: Ministry of Post and Telecommunication

NBC: National Bank of Cambodia

SAD: Single Administrative Document

2- Each treatment code shall be read under which ministry or agency where it is located.

Example: (2) locates in the column of MIME, this means License, import permission, or other legal document in similar form is required on import from the MIME or other competent agency under MIME.

3- For (4), (5), and (6) are the cases of *absolute prohibition* and it shall not be under control of any ministry or agency, but it shall be directly under the control of the Royal Government of Cambodia.



KINGDOM OF CAMBODIA
Nation Religion King

ROYAL GOVERNMENT OF CAMBODIA

N° 208 ANK.BK

ANUKRET

ON

THE MODIFICATION OF NOTE II ANNEX 2
OF THE SUB-DECREE No. 209 DATED 31 DECEMBER 2007
ON THE IMPLEMENTATION OF THE LIST OF PROHIBITED
AND RESTRICTED GOODS

The Royal Government of Cambodia

- *Seen the Constitution of the Kingdom of Cambodia;*
- *Seen Preah Reach Kret No NS/RKT/0908/1055, dated 25 September 2008, on the Establishment of the Royal Government of Cambodia;*
- *Seen Preah Reach Kram No. 02/NS/94 dated 20 July 1994, promulgating the Law on the Organization and Functioning of the Council of Ministers;*
- *Seen Preah Reach Kram No. NS/RKM/0196/16 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Commerce;*
- *Seen Preah Reach Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;*
- *Seen Preah Reach Kram No. NS/RKM/0707/017 dated 20 July 2007, promulgating the Law on Customs;*
- *Seen Anukret No. 04 ANK.BK dated 20 January 2000, on the Organization and Functioning of the Ministry of Economy and Finance;*
- *Seen Anukret No. 91 ANK.BK dated 01 August 2007, on the Organization and Functioning of the Ministry of Commerce;*
- *Seen Anukret No. 209 ANK.BK dated 31 December 2007, on the Implementation of the List of Prohibited and Restricted Goods;*
- *Referred to the Proposal from the Minister of the Ministry of Commerce.*

HEREBY DECIDES

Article 1.-

Modify the meaning of the Note II Annex 2 of the Sub-decree N° 209 ANK.BK dated 31 December 2007 on the Enforcement of the List of Prohibited and Restricted Goods from “ *This list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving* ”

accommodation, or others in similar kinds. However, import or export of non-commercial purposes of items subject to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.” to “ This list shall not be applicable to import or export of non-commercial purposes such as sample, personal effects, stuff of moving accommodation, or others in similar kinds as well as exports of commercial purpose of wooden products (of domestic planted trees), bamboo, rattan, palm trees, reeds, or liana, which is handicraft of less than 5 kilograms per unit for households, decorative items, and statues. However, import or export of non-commercial purposes of items subject to absolute prohibition on import/export or and items of high-risk of public security shall not be eligible for the above exemption.”

Article 2.-

Any regulations contradict to this Anukret shall be null and void.

Article 3.-

Minister in charge of the Council of Ministers; Minister of Economy and Finance; Minister of Commerce; Minister of Agriculture, Forestry and Fishery; Minister of Health; Minister of Industry, Mine and Energy; Ministers, Secretaries of State of concerned ministries and institutions, Governors of all provinces and cities; and Committee for Private Sector Development shall respectively implement this Anukret from the date of signature herein.

Phnom Penh, 08 September 2011

Prime Minister

Signature

Samdach Akka Moha Sena Padei Techo HUN SEN

Having submitted to

Samdech Akka Moha Sena Padei Techo

HUN SEN Prime Minister for Signatory

Senior Minister, Minister of the Ministry of Commerce

Signature

Cham Prasidh

Copied to:

- Ministry of the Royal Palace
- Secretariat General of Constitutional Council
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Secretary General of Royal Government
- Cabinet of Samdech Akka Moha Sena Padei Techo
HUN SEN Prime Minister of the Kingdom of Cambodia
- Cabinet of H.E. Lork Chumteav Deputy Prime Minister
- As Article 3
- Official Journal
- Documents Archive



KINGDOM OF CAMBODIA

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ROYAL GOVERNMENT OF CAMBODIA

N° 21 ANK.BK

ANUKRET

ON

TRADE FACILITATION THROUGH RISK MANAGEMENT

- *Having seen the Constitution of the Kingdom of Cambodia;*
- *Having seen the Royal Decree NS/RKT/0704/001, dated 13 July 2004, on the promulgating of additional of law of the Constitution aiming at ensuring normal functioning of national agencies;*
- *Having seen the Royal Decree NS/RKT/0704/124, dated 15 July 2004, on the Appointment of the Royal Government of the Kingdom of Cambodia;*
- *Having seen the Royal Decree No. 02/NS/94 dated 20 July 1994 promulgating the Law on the organization and Functioning of the Council of Ministers;*
- *Having seen the Government Decision No.12/2004 dated March 22, 2004, on the Establishment of a Special Inter-Ministerial Task Force on Trade Facilitation and Investment Climate;*
- *Having seen the Government Decision No.44 SSR dated July 26, 2004, on the establishment of Committee for Private Sector Development;*
- *Having seen the Government Decision No.46 SSR dated August 11, 2004, on the establishment of Sub-Committee for Private Sector Development;*
- *Having seen the Government Decision No.32 SSR dated August 26, 2004, on the correction of name of Committee for Private Sector Development and the increase of member of Sub-Committee of Small and Medium Enterprises;*
- *Referring to Government Announcement No. 90 SCN, dated December 06, 2005.*
- *Referring to the open meeting of Committee for Private Sector Development dated February 27, 2006 on Risk Management Strategies.*
- *Referring to the necessities of work*

HEREBY DECIDED
CHAPTER 1
INTER-AGENCY COORDINATION GROUP

ARTICLE 1.-

An Inter-Agency Coordination Group is hereby established to enhance the effective management of import and export procedures through the application of risk management. The Inter-Agency Coordination Group has the following tasks:

1. To ensure the balance based on effective risk management between regulatory intervention and trade facilitation among the Ministries and agencies involved the management of import and export operations;
2. To determine the agency roles and responsibilities, to ensure high levels of cooperation and no duplication of activity;
3. To coordinate strategic plans and activities related to the management of import and export operations including agreement on common objectives;
4. To review clearance procedures and inspecting internationally traded goods and, as necessary, develop more effective and efficient procedures for implementation in conjunction with the introduction of electronic clearance mean;
5. To develop and monitor administrative guidelines for the inspection and clearance of imported and exported goods;
6. To publicize a statement of agency roles and responsibilities to provide the international trading community with a clear understanding of processes related to import and export operations; and
7. To monitor the effectiveness and efficiency of clearance procedures and inspect internationally traded goods through the use of risk management and initiate corrective action where required.

ARTICLE 2.-

The Inter-Agency Coordination Group will be chaired by the Delegate of the Royal Government of Cambodia, in charge of Customs and Excise Department (CED) and the members comprise of:

- Representatives of Customs and Excise Department (CED),
- Representatives of Cambodian Import Export Inspection and Fraud Repression Department (CamControl),

- Representatives of related units under Ministry of Commerce (MOC),
- Representatives of Ministry of Health (MOH),
- Representatives of Ministry of Agriculture Forestry and Fisheries (MAFF),
- Representatives of Ministry of Industry, Mines and Energy (MIME),
- Representatives of Cambodia Special Economic Zone Committee
- Representatives of related Government bodies specified by Anukret.

Coordination Group will report to the Sub-Committee for Trade Facilitation and have the right to use the stamp of Customs and Excise Department.

ARTICLE 3.-

For the purposes of this Anukret, members of the Inter-Agency Coordination Group are referred to as “Representative of Specialized Agencies”.

CHAPTER 2

ADMINISTRATIVE PROCEDURES

ARTICLE 4.-

Information about goods and declaration is to be submitted to CED. Prior to the introduction of electronic data submission, traders are required to submit only one copy of the Customs Declaration and of the supporting documents.

Following the availability of electronic data submission, traders providing data electronically, will not be required to submit hard copy data.

ARTICLE 5.-

The Customs and Excise Department is a single leading agency with responsibility for inspecting goods at the international checkpoints. In case where inspection is to be conducted by other agency accordance to risk identification, this inspection must be carried out together at once under the coordination of the Customs and Excise Department.”

ARTICLE 6.-

Based on risk profiles and administrative guidelines developed under the direction of the Inter-Agency Coordination Group, CED will:

1. Release goods
2. Undertake specific actions (e.g. further documentary checks, scanning or physical inspection) where it is within their mandate and competency to do so; or

3. Convey details information of goods to other specialized agencies to consider the need for additional information, for CED to be able to undertake inspection on their behalf or for other specific actions.

ARTICLE 7.-

CamControl, MOC, MOH, MAFF, and MIME have overall policy responsibility for particular commodities or products, as determined from time to time by the Royal Government of Cambodia. For these products, the specialized agencies are generally responsible for ensuring compliance with international obligations, ensuring compliance with national laws and regulations governing the control of these products, and managing risks to the achievement of these objectives. These agencies will establish clear risk based selectivity criteria for these particular commodities.

ARTICLE 8.-

Where it has been determined that goods are:

- Prohibited or restricted goods;
- Goods determined to be high risk; or
- Goods subject to other agency requirements; and,

These goods are required to be inspected prior to clearance and release. The requirements of all agencies must be satisfied through a single inspection and no duplication of the inspection process.

ARTICLE 9.-

In all cases, any decision to physically examine goods must be based on identified risk, conducted as a single inspection. CED shall provide report about the inspection.

CHAPTER 3

INTER-AGENCY AGREEMENTS

ARTICLE 10.-

Inter-Agency agreements are to be introduced between CED and representative of other specialized agencies, including CamControl, MOC, MOH, MAFF and MIME, which detail their respective roles and responsibilities.

ARTICLE 11.-

Inter-Agency agreements shall address the circumstances under which CED should details information of goods to other specialized agencies and conveyance procedures.

ARTICLE 12.-

Inter-Agency agreements will determine the specific products and commodities for which representative of specialized agencies have been given the responsibility in term of policy by the Royal Government of Cambodia through the tariff classification at the eight digit of existing Cambodia Customs Tariffs published by the Ministry of Economy and Finance.

ARTICLE 13.-

Administrative agreements shall ensure that any decision to examine goods is based on risk determined in accordance with this Anukret.

ARTICLE 14.-

Where representative of specialized agencies responsible of managing import and export operations requires particular expertise not available within CED and CamControl, experts from the relevant agency shall be made available to CED on request.

CHAPTER 4

RISK-BASED OPERATING PROCEDURES

ARTICLE 15.-

All relevant agencies are to develop and adopt risk based operating procedures relating to the importation, exportation, transportation and storage of goods in accordance with the following principles:

1. Only goods that have been identified as high risk shall be selected for inspection. The inspection shall not be conducted beyond the need for confirming or refuting the initial assessment.

2. In relation to trade documents:

- Documentation requirements should be as minimum as possible for authorities to carry out their responsibilities;

- Documents should only be required to be lodged once; and

- Traders should be able to lodge clearance documents at the point of import, export or clearance.

3. Examination of import or export documents shall precede any physical inspection of cargo. This may confirm or refute concerns about potential risks.

4. Pre-arrival screening and clearance shall be implemented where traders have the ability to provide relevant documents prior to the arrival of goods.

5. Post clearance audit shall be conducted whenever possible.

6. Goods may be inspected away from the border Control Point where appropriate.

ARTICLE 16.-

To support the effective management of risk, all representatives of specialized agency are to be provided import and export statistics collected by CED and relating to the import and export of goods for which they have responsibility.

CHAPTER 5

IMPLEMENTATION, MONITORING AND ASSESSMENT

ARTICLE 17.-

All representatives of specialized agency shall:

1. Assess the situation of management of import and export operations and develop action plans that address potential areas of cooperation and coordination between relevant agencies`;

2. Develop, implement and disseminate inter-agency guidelines and support these through formal inter-agency agreements;

3. Revise their operational procedures to ensure that all clearances are based on the principles of risk management aiming at reducing the number of inspections conducted, and

4. Consult with private sector about these initiatives.

ARTICLE 18.-

Sub-Committee for Trade Facilitation of Committee for Private Sector Development is responsible for monitoring and evaluating the implementation of this Anukret.

CHAPTER 6

FINAL PROVISIONS

ARTICLE 19.-

Future regulations related to inspection and clearance of imported and exported goods shall be consistent with the Policy and Strategy of Trade Facilitation through Risk Management.

ARTICLE 20.-

Guidelines for Implementation of Risk Management involved in import and export clearance within ministries and agencies of the Royal Government of Cambodia are in the annex of this Anukret.

ARTICLE 21.-

Any provisions that contradict this Anukret shall be considered null and void.

ARTICLE 22.-

The Minister of the Office of the Council of Minister of Economy and finance, Minister of Commerce, ministries, secretaries of state, relevant agencies, provincial/municipal governors and Committee for Private Sector Development have the responsibility to implement this Anukret from the signatory date.

Done in Phnom Penh on the 1st March 2006

Prime Minister

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*
- *As Article 22*
- *Document - Archive*

HUN SEN



KINGDOM OF CAMBODIA

Nation Religion King

Council of Ministers

N°. 506 SCN

Phnom Penh, 26 March 2009

Deputy Prime Minister, Minister in charge of the Council of Ministers

To

- His Excellency Deputy Prime Minister, Minister of Economy and Finance
- His Excellency Senior Minister, Minister of Commerce
- His Excellency Delegate of the Royal Government In Charge of the General Department of Customs and Excise of Cambodia

Subject: Progress report related to the implementation of trade facilitation strategy through risk management for year 2008.

Reference: - Letter No. 1151 MEF dated 04 March 2009, issued by the Ministry of Economy and Finance.

- Noted of Samdech Akka Moha Sena Padei Techo, the Prime Minister dated 05 March 2009.

Referring to the above subject and references, the Council of Ministers would like to inform H.E that the progress report related to the implementation of trade facilitation strategy through risk management for year 2008, the Royal Government approved as below:

1. Beside of expanding coverage of the current implemented risk management system to related ministries and institutions, shall not implement another parallel risk management system which could cause doubt and duty overlapping that adding to what is being reduce currently.

2. Regulations being developed related to inspection and import-export clearance shall brotherliness with trade facilitation through risk management policy as complied with article 19 of Anukret 21 ANK dated 01 March 2006; any revision or addition to any related regulations shall consult with the inter-ministries coordination group in advance.

3. Any regulations or explanatories eventually contradict to the principle of Anukret on Trade Facilitation through Risk Management shall be null and void.

4. Shall establish Customs-Private Sector Partnership Mechanism to effectively encourage the cooperation and mutual understanding of each other. This mechanism would promote the law conformity of businessmen, create awareness atmosphere and improve any eventually inactive activities on time, and also facilitate the development of Transactional Value Database to implement the GATT valuation.

5. Shall establish encouragement mechanism in any images for high conformity businessmen as a model for others and involving in tax morality promotion in business environment in Cambodia.

His Excellency please note and respectively implement as your convenience.

On behalf of Minister in charge of the Council of Ministers

Secretary of State

Singature

Copied to :

- *Ministry of Interior*
- *Ministry of Environment*
- *Ministry of Industrial Mine and Energy*
- *Ministry of Health*
- *Cabinet of Samdech Prime Minister*
- *Cambodia Special Economic Zone Committee*
- *Inter-Ministries coordination group for Trade Facilitation through Risk Management*
"To be informed"
- *Document - Archive*

Hing Thoraksy

PRAKAS

(Ministerial Regulations)



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 1447 MEF.BK

Phnom Penh, 26 December 2007

PRAKAS

on

Provision and Procedures of Customs Declaration

Senior Minister

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

All exported or imported goods, whether or not exempt from duties and taxes must be the subject of a customs declaration. The customs declaration form is a **Single Administrative Document - SAD**) as per the explanatory notes in Appendix A of this Prakas.

The Director General of Customs may determine other customs declaration forms for the exports or imports of passengers, postal shipments, and for other purposes as necessary.

A customs declaration that has been registered by customs is the only authentic document that can be used to prove that goods have been imported into or exported from Cambodia.

Praka 2.-

Customs declarations must be submitted at authorized customs offices as determined by the Director of Customs.

Customs declarations may be submitted prior to the arrival of goods at customs offices if prior approval is granted by Customs.

For importation:

a- When goods are not reported to customs on a summary customs declaration, the customs declaration must be submitted upon the arrival of goods at a customs office, unless approval has been granted for submission prior to the arrival of the goods in accordance with paragraph 2 of this Praka. If such goods arrive before the hours of operation of the customs office, the customs declaration must be submitted immediately upon opening of the customs office;

b- In cases where goods have been reported to customs on a summary declaration, the customs declaration must be submitted to customs within three working days only after arrival of the goods at the customs office, unless the goods are entered into a customs temporary storage facility, or are placed under transit procedures.

For exportation, the customs declaration must be submitted in compliance with the conditions provided in sub-paragraph (a) of paragraph 3 of this Praka, including submission of the customs declaration prior to arrival of the goods.

Praka 3.-

Exported or imported goods must be declared by their owners or by persons that are authorized to carry out customs formalities on the owners' behalf.

Persons authorized to carry out customs formalities include:

- persons who are authorized as customs brokers by the Prakas of the Minister of Economy and Finance;

- any person who, without exercising the profession of customs broker, makes customs declarations for their own business. Such persons may be authorized by the Minister of Economy and Finance to carry out customs formalities on behalf of others on a temporary basis for specific goods.

Praka 4.-

Customs declarations must be made in writing or by electronic means. Provisions and conditions for the submission of customs declarations and related documents by electronic means will be in accordance with Appendix B.

For the purpose of implementation of the existing law and regulations, and for the purpose of statistics, the customs declaration must be completed with all necessary information in accordance with the explanatory notes in Appendix A of this Prakas and other instructions issued by the Director of Customs.

Documents to be attached with the customs declaration include the commercial invoice, packing lists and transportation documents. If necessary, manifests, licenses, permits, certificate of origin, insurance certificate and other related documents must be attached to the customs declaration.

In certain cases the Director of Customs may authorize verbal declaration instead of the written declaration.

The customs declaration must be signed by the declarant.

Praka 5.-

When several articles are included on the same customs declaration, each article is considered as having been the subject of a separate declaration. Each item must be listed separately on the customs declaration and assigned its proper classification code in accordance with the existing Customs Tariff.

Praka 6.-

If persons authorized to submit customs declarations are not in possession of information needed to complete the declaration, they may be authorized to examine the goods and to take samples before submitting the declaration. Such persons must submit to customs a provisional customs declaration that may in no way relieve them of the obligation to submit a customs declaration.

Any handling that may transform 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 by declarant may occur are determined by the decision of the Director of Customs.

Praka 7.-

Customs declarations that are properly and fully completed, and that are accompanied by the necessary documents, are to be accepted and must be immediately registered by customs.

Customs declarations that are not on the authorized declaration form, that are not properly completed, or that are not accompanied by necessary documents, are considered to be unacceptable and will not be registered by customs. The Director of Customs shall determine the conditions for the acceptance of customs declarations.

Praka 8.-

After a customs declaration is registered, a declarant may only make changes to the declaration on the same day the declaration is registered, and before physical inspection of the goods. Changes to quantity and value information and changes after the day of registration must be authorized by the Customs and Excise Department.

Praka 9.-

After registration of the customs declaration, and before physical inspection of the goods, Customs shall check the customs declaration to verify completeness and correctness of the information declared on the customs declaration, including origin, tariff classification, customs value, customs regime, and the duty and taxes payable. Customs shall also check if the goods are prohibited or restricted and that other requirements are met.

Praka 10.-

Corrections, additions, cancellation, distribution and administration, validity and other requirements of the customs declaration and customs documentation must be made in the prescribed form and manner as determined by the Director of Customs.

Praka 11.-

After completion of verification of the customs declaration, if considered necessary based on risk assessment, customs may carry out a complete or partial physical inspection of declared goods.

In cases where customs does not conduct a physical inspection of the goods, duties and taxes and other customs procedures must be carried out based on the descriptions and information on the customs declaration and accompanying documents.

Praka 12.-

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

Praka 13.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 13
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

APPENDIX A

I. EXPLANATORY NOTES OF CUSTOMS IMPORT DECLARATION (SINGLE ADMINISTRATIVE DOCUMENT - SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for Import Declarations.

Import Declarations include:

- Direct Importation – IM 4
- Temporary Importation– IM 5
- Re-importation – IM 6
- Import to bonded warehouse – IM 7
- Transit – IM 8
- Special Economic Zone – IM 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Import Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Import Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all import declarations, this model is “ IM ” with a number identifying which procedure the import belongs to, e.g. 4 for “direct importation”, 7 for “warehouse”, etc.
A:	OFFICE OF LODGEMENT: Customs office where the declaration is lodged and processed		

	Office Code	Mandatory	<p>Customs Office Code and Name where the declaration (SAD) is lodged and processed. The Customs Office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29).</p> <p>Using ASYCUDA, the system will display automatically the Office Name after the code is entered.</p> <p>Using the SAD manually, the declarant must fill both the Office Code and Office Name according to the reference code list.</p>																
	Manifest	Optional	<p>When a manifest is registered in ASYCUDA, the system provides a registration number. At the time of implementation the manifest in Asycuda this number should be keyed in on the SAD in this field. Until then the Declarant should write the manifest No issued by transporter.</p>																
	Customs Registration Number & Date	Mandatory	<p>Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input have been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.</p> <p>Example:</p> <table border="1"> <thead> <tr> <th>Serial Letter</th> <th>Number</th> <th>Date</th> <th>Customs Office</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>32</td> <td>15/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>I</td> <td>33</td> <td>20/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>I</td> <td>33</td> <td>20/11/2006</td> <td>Phnom Penh Airport</td> </tr> </tbody> </table> <p>Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration / lodgement book at Customs office level and on yearly basis.</p>	Serial Letter	Number	Date	Customs Office	I	32	15/11/2006	Sihanoukville	I	33	20/11/2006	Sihanoukville	I	33	20/11/2006	Phnom Penh Airport
Serial Letter	Number	Date	Customs Office																
I	32	15/11/2006	Sihanoukville																
I	33	20/11/2006	Sihanoukville																
I	33	20/11/2006	Phnom Penh Airport																
2	Exporter / Consignor Code No.	Optional	<p>This is usually the name of the person or company or organisation overseas (outside Cambodia) from which the importers purchase the goods.</p>																

Prakas on Provision and Procedures of Customs Declaration

			For import declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas exporter/consignor (supplier) of the goods.
3	Forms	Mandatory	This field indicates the total number of pages in this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required. As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 3 on the first page, 2 3 on the second page and 3 3 on the last page. Manual input of the SAD should follow the same format.
4		Not Required	Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.
5	Items	Mandatory	This field indicates the total number of items for the declaration. Each declaration can cater for a maximum of 99 items. Using the ASYCUDA system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Total Number of Packages (Tot.Pack.)	Mandatory	Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items). For Bulk Cargo you may enter 1 .
7	Declarant Reference Number	Mandatory	This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically). Declarant will have to maintain internally a “transaction number” registration book.
8	Importer/Consignee Code No.	Mandatory	For import declarations the consignee is usually the importers in Cambodia. The consignee is the person or company or organization to whom the goods are consigned. Declarant must enter the (Value Added Tax/Tax Identification Number - VAT/TIN) of the consignee in the code field.

			<p>If ASYCUDA system is used, the full name and address of the Importer/Consignee will be automatically displayed on the SAD once the VAT/TIN is entered.</p> <p>If the SAD is used manually, the declarant must fill the name and address of the Importer/Consignee according to the code reference list to be provided.</p> <p>[VAT/TIN are provided by Tax Department]</p> <p>Note: An importer who does not have a VAT/TIN (occasional importer/consignee only), must use the Importer/Consignee Occasional Code 999999999 and must input their Name, ID and Address in Field 9.</p> <p>For those who are waiting for their VAT/TIN, a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.</p>
9	Occasional Consignee/ Exporter	Optional	<p>This field must be completed ONLY IF the consignee is occasional. In this case, you must enter the Consignee Name, ID and Address in the respective sub-field.</p> <p>An occasional consignee is a person or a company who is importing once only. In this case the company will not have a VAT/TIN number. If the company wish to become a regular importer, it should get a VAT/TIN Number.</p>
10	Country of Last Consignment/ Country of First Destination (Country LC/FD)	Optional	<p>This is the country code where the goods were last loaded onto the ship / aircraft.</p>
11		Not Required	<p>This is the country where the importer's co-contractor is domiciled or has his business. On importation, the term "Country of Purchase" is used.</p> <p>Not required for the time being.</p>
12	Value Details	Mandatory	<p>This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods.</p>

			<p>Explanation: If there is a sale between a buyer and a seller and the invoice price is at the FOB level, then other expenses and charges to bring the goods to Cambodia must be added to the FOB value. Other expenses and charges can be sea or air freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level – CIF landed, as shown below:</p> <p>Example: Total Invoice (FOB) = 1000 USD External Freight = 200 USD (800 000 Riel) Insurance = 50 USD (200 000 Riel) Internal Freight = 80 000 Riel Deduction = 105 000 Riel Value Details = 975 000 Riel (800 000 + 200 000 + 80 000 – 105 000)</p> <p>If the ASYCUDA system is used, this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of “other charges”. The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.</p>
13	P.S.I.	Mandatory	<p>PSI status should be filled by declarant. 0 = Non-PSI; 1= PSI; 2= By pass PSI In case of PSI value = 1, the attached documents code (CRF) should be displayed on 1st item.</p>
14	Declarant / Representative Code No.	Mandatory	<p>The declarant is the person or company or organisation declaring the goods to Customs. Who can declare? i) Importers can clear their own goods, in this case, the company's VAT/TIN must be entered (company and declarant codes will be the same). In cases when an importer does not have a VAT/TIN (occasional importer) but wants to declare, the Declarant Occasional Code 999999999 shall be used. However, an occasional consignee cannot use an occasional declarant other</p>

			<p>i) than himself. In this particular case, if the occasional consignee does not want to declare for himself, then he will have to use the services of a Customs Broker.</p> <p>ii) Customs Brokers who are authorised by the owners of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT/TIN.</p> <p>If ASYCUDA system is used, the full name and address of the Declarant will be automatically displayed on the SAD. If the SAD is used manually, the Declarant must fill his own name and address.</p>
15	Country of Export	Mandatory	<p>If ASYCUDA system is used, the name of the country of export will be automatically displayed when Country of Export Code is entered. If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided.</p>
15	Country of Export Code (C.E. Code)	Mandatory	<p>Country of Export Code. You must enter the country code (not the name of the country) from which the goods were exported.</p>
16	Country of Origin	Mandatory	<p>If each item in Field 5 has the same Country of Origin (Field 34), the country name will be displayed automatically by the system in Field 16. If each item in Field 5 has different Country of Origin (Field 34), the system will display “MANY” in Field 16. The same rules apply if the SAD is used manually.</p>
17	Country of Destination Code (C.D. Code)	<p>Mandatory</p> <p>Not Required</p>	<p>Country of Destination Code field has 2 parts:</p> <p>Part 1 - At import, the Country of Destination is the country of reference which is Cambodia. The country code KH is displayed automatically by the system. If SAD is used manually, declarant should type KH in this field</p> <p>Part 2 - Region of the Country of Destination (this field is not to be entered)</p>

17	Country of Destination	Mandatory	If ASYCUDA is used, the name “Cambodia” is displayed automatically by the system. If SAD is used manually, declarant should type “Cambodia”.
18	Identity & Nationality of Means of Transport at Arrival / Departure (Ident. & Nat. of MOT at Arrival/ Departure)	Mandatory Optional	This field has 2 parts: Part 1 - should be filled with the identification of the means of transport which carry the shipment to the country of destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be the registration/license number; etc. This part of Field 18 is mandatory. Part 2 - the nationality indicating the country code in which the means of transport is registered. This part of Field 18 is optional, but if you have the information, please complete.
19	Container Indicator (Ctr)	Optional	This field is to indicate whether the goods being declared are transported by container (containerized) or not, not the quantity of containers. This box should use √ when the goods are transported by container.
20	Delivery Terms	Mandatory Mandatory Not Required	Terms agreed upon between the seller and the buyer regarding the delivery of the merchandise (goods) to the buyer. Terms of Delivery in international trade are laid down in the international standard of INCOTERMS. This field has 3 parts: Part 1 - In this field you must enter the Terms of Delivery Code describing the terms of delivery specified in the sales contract between the buyer and the seller of the declared goods, such as CIF, FOB, CFR, etc. Part 2 - In this field you must enter the Terms of Delivery Place , such as Sihanoukville Part 3 - This field which is Terms of Delivery Situation Code is not required to be filled.
21	Identity & Nationality of Means of Transport	Optional	This field has 2 parts. Part 1 - should be filled with the identification of the means of transport used in crossing the border of the country of final

	Crossing the Border (Ident. & Nat. of MOT. Crossing the Border)	Optional	<p>destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill.</p> <p>Part 2 - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.</p>
22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)	Mandatory Mandatory	<p>This field has 2 parts:</p> <p>Part 1 - you must enter the code for the currency nominated in the invoice.</p> <p>Part 2 - you must enter the total amount as stated in the invoice (not in Riels if foreign currency is used on the invoice).</p>
23	Exchange Rate (Exch. Rate)	Mandatory	<p>This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riel. Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered. Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office. Official exchange rates are updated every Friday and will be valid from the following Monday. The exchange rate is available at each Customs office.</p>
24	Nature of Transaction (Nature of Transaction.)	Optional	<p>Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc.</p> <p>This field has 2 parts:</p> <p>Part 1 : General description of the transaction Example: 2 : Loans for which a charge is made</p> <p>Part 2: more details of the transaction Example: 1: Loan or Hire 2: Leasing</p>
25	Mode of Transport at Border (Mode of Tr. at border.)	Mandatory	<p>Mode of transport used for the carriage of the goods across the border. You must enter the code of the mode of transport of entry of goods:</p>

			<p>Example:</p> <p>1. Goods arriving by vessel in Sihanoukville → Field 25 (Mode of Transport at the border) = 1 (Sea Freight), then put on truck to be brought to Phnom Penh → Field 26 (Inland Mode of Transport) = 3 (Road Transport).</p> <p>2. Goods arriving by Water Transport from Vietnam → Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport), then by the same mode of transport to reach Phnom Penh Port → Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport).</p>
26	Inland Mode of Transport (Inland Mode of Tr.)	Optional	<p>Mode of transport used when carrying imported goods further inland (beyond border)</p> <p>Refer to Example for Field 25 above.</p>
27	Place of Loading/Unloading	Optional	<p>Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded from the means of transport having been used for their carriage.</p> <p>This field is composed of 2 parts:</p> <p>Part 1 - should be filled with the City Code (e.g. BBM for Battambang) (Name of place in Cambodia)</p> <p>Part 2 - should be filled with the Country Code (e.g. KH for Cambodia)</p>
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Branch; File No)	<p>Optional</p> <p>Optional</p> <p>Optional</p>	<p>This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment.</p> <p>This field has 5 parts:</p> <p>Part 1 (Bank Code) – in the absence of specific bank codes, each bank's VAT/TIN will be used as the bank code.</p> <p>Part 2 (Terms of Payment) – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes)</p> <p>Part 3 (Bank Name) – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered.</p> <p>If the SAD is used manually, the declarant must fill this field with the name of the bank</p>

		Optional Not Required	<p>Part 4 (Bank Branch) - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system.</p> <p>Part 5 (File No) – bank file reference number; it is not required</p>
29	Office of Entry/Exit	Mandatory	<p>This field is for entering the Customs Office Code at which the goods entered the country of destination. This Customs office may be different from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT)</p> <p>If ASYCUDA system is used, the following controls will apply:</p> <ul style="list-style-type: none"> - that the Office of Entry/Exit is compatible with the “Mode Transport at border” in Field 25, and - is declared as a Border Customs office <p>If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).</p>
30	Location of Goods	Optional	<p>Indication of the place where the goods are located and where they are available for examination. This may be the importers’ premises, temporary store, railway wagon, open area at port, etc.</p> <p>This field is not used for declaring the Customs Warehouse in which the goods are placed on importation.</p>
31	Packages Information and Description of Goods (Marks on Packages; Number and Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional Optional	<p>This field has 5 parts;</p> <p>Part 1 (Marks on Packages) - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked.</p> <p>For vehicle:</p> <ul style="list-style-type: none"> (a): should fill the chassis number, and (b): should fill the engine number. <p>Part 2 (Number & Type) - the number of packages for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type</p>

		<p>Mandatory</p> <p>Optional</p> <p>Mandatory</p>	<p>code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS.</p> <ul style="list-style-type: none"> • Usage of code for type of package NE “unpacked or unpackage” • Authorize number of package being optional. • Control by rule that If the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. <p>Ex. 1 carton for wine and cheese SAD- Total number of package =1 Item 1- Wine – Number of package = 1 – Type of package=CT Item 2- Cheese- Number of package = - Type of package=NE</p> <p>The code for the type of packages must be entered, such as Sacks, Cartons, etc.</p> <p>Part 3 (Container Identifier):</p> <p>If there are one to four containers for this particular item, declarant must enter the unique identifier number follow by type in bracket. e.g. 1234567 (45 HQ) of each of the containers.</p> <p>If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field available and enter “list attached” in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers. This page is provided by ASYCUDA if system is used.</p> <p>For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCDA format could be provided to follow.</p> <p>Part 4 (Goods Description as per Tariff) - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum). If SAD is used manually, declarant must</p>
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		Mandatory	enter the description of the imported goods as per tariff Part 5 (Commercial Description) - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.
32	Item No.	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3, etc.
33	Commodity Code	Mandatory	This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff. The latest 4 digits (called precision number 5) may be used for W/H stock management.
34	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the Country Code where the particular goods being declared were originally made.
35	Gross Mass Kg (Gr. Mass Kg)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc., expressed in kilograms. You must enter the gross mass (gross weight) of the goods (not the units) of the item
36	Preference	Optional	This field is for preferential tax rate based on agreements made between Cambodia and other countries, such as CEPT.
37	Procedure	Mandatory Mandatory	This field has two parts: Part 1 - is to be filled with the Procedure Code used to identify the customs regime under which goods are being moved to and from, e.g. procedure 4000 represents direct import for home use; 4071 import for home use from bonded warehouse; etc. Part 2 – is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.
38	Net Mass Kg	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass as the net mass . However, you may overwrite this field with the actual net mass.
39		Not Required	This field is for reference to any quota applicable to the goods. It is not required for the time being.

40	Transport Doc. /Previous Declaration	Optional	<p>This field is for the following:</p> <p>i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, or</p> <p>ii) The reference to the previous declaration for non direct Customs transaction (except temporary import).</p> <p>Example: Goods are imported by air and put directly in W/H. This is considered as a direct transaction and the Customs Procedure Code (CPC) is 71 00. The AWB No. should be put in Field 40 to be written-off.</p> <p>After a while, the same goods leave the W/H to be put on the market. This is not a direct transaction but an importation for home use after being warehoused, thus CPC is 40 71. The reference of the original declaration (7100) should be put in Field 40 for information only.</p>
41	Supplementary Units (Suppl. Units)	Mandatory	<p>This field is to be filled when the HS tariff item you are using requires quantities other than net mass such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself.</p> <p>Example: i) For Tariff Line 87120010 (Racing Bicycles), the Supplementary Unit is unit. Thus this field should be filled with number of unit of bicycle imported, for example 43.</p>
42	Item Price	Mandatory	<p>This field is to be filled with the item price in foreign currency.</p> <p>This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.</p>
43	Valuation Method	Optional	<p>This field is to be filled with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.</p>
44	ADDITIONAL INFORMATION (AD. INFO)	Optional	<p>This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields:</p> <ul style="list-style-type: none"> - License No - Deducted Value (DV) and Deducted Quantity (DQ)

		<p>Mandatory</p> <p>Optional</p>	<p>Note: ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only.</p> <ul style="list-style-type: none"> - Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUDA system is used. - If the SAD is processed manually the declarant should enter the value details. - Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.) <p>If ASYCUDA system is used, the codes will be added automatically according to what would have been coded in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate).</p> <p>If the attached document codes are entered by the declarant using the “Attached Document Page”, they will not be displayed in this part of the SAD.</p> <p>Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.</p>
45	Adjustment	Mandatory	<p>Adjustment is the Ratio/Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.</p>
46	Customs Value	Mandatory	<p>This represents the Value for Customs. This field should be filled with the value in Riel (KHR) of the goods described in Field 31, according to the rules for Customs valuation under Cambodian Law.</p> <p>This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the CIF level.</p>
47	CALCULATION OF TAXES (CALCUL. of Taxes)	Mandatory	<p>This field comprises the elements relevant to the calculation of taxes, as outlined below:</p> <p>i) Type Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc.</p> <p>ii) Tax Base</p>

			<p>Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation.</p> <p>iii) Rate Duty/tax rate applicable based on the tariff code (HS) for a particular item.</p> <p>iv) Amount Total amount of duties/taxes calculated for the item based on the duty/tax rate</p> <p>v) MP (Mode of Payment) Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)</p>
48	Deferred Payment	Optional	If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.
49	Identification of Warehouse		<p>This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used.</p> <p>There are two parts to this field:</p> <p>Part 1 – is to enter the warehouse code, i.e. the identification of the W/H in which the goods will be deposited. Mandatory only when suspense procedure = W/H Not required in other cases.</p> <p>Part 2 – is to enter the period (the number of days) that the goods are approved for storage in a particular warehouse or for temporary import. Mandatory only when suspense procedure or not required in other cases.</p>
B	ACCOUNTING DETAILS	Mandatory	<p>This field is to be used for elements / information regarding accounting such as mode of payment, assessment number, receipt number and guarantee, as explained below:</p> <p>i) Mode of Payment - Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment.</p> <p>ii) Assessment No. - Using Asycuda, the System will be assigned a number automatically to the</p>

			<p>declaration after the assessment is completed.</p> <p>- Using SAD manually there is no assigned a number to a declaration.</p> <p>iii) Receipt No.</p> <p>- Using Asycuda the receipt number will be assigned automatically after payment.</p> <p>- Using SAD manually Customs cashier will write the receipt number on hand writing SAD.</p> <p>iv) Guarantee</p> <p>- Using Asycuda the system will display the total amount of guarantee for the declaration</p> <p>- Using SAD manually, Declarant should write the total amount of guarantee for the declaration</p> <p>v) Total Fees</p> <p>If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid.</p> <p>- Using Asycuda each fee is displayed on the Assessment Note.</p> <p>- Using SAD manually, the details of each fee should be written by the declarant in space below box D.</p> <p>vi) Total Declaration</p> <p>Total amount of duties, taxes and fees payable for this declaration (Total Duties/Taxes + Total Fees)</p>
54	Signature and Name of Declarant/ Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51, 52, 53, C, D			Reserved for future use.

II. EXPLANATORY NOTE OF CUSTOMS EXPORT DECLARATION (SINGLE ADMINISTRATIVE DOCUMENT – SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for Export Declarations.

Export Declarations include:

- Exportation – EX 1
- Temporary Export – EX 2
- Re-export – EX 3
- Other Export Procedures – EX 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Export Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Export Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all export declarations this model is “EX” with a number identifying which procedure the export belongs to e.g. 1 for “Exportation”, 2 for “Temporary Exportation”, etc.
A	OFFICE OF LODGEMENT : Customs office where the declaration is lodged and processed		
	Office Code	Mandatory	Customs Office Code and Name where the declaration (SAD) is lodged and processed The Customs office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29). Using ASYCUDA, the system will display automatically the Office Name according to the reference code list. Using manually, the name of the Customs Office should be entered by the declarant.
	Manifest	Optional	The Manifest number should be keyed in on the SAD in this field if this information is Known at the time of the Export SAD is processed.
	Customs Registration Number & Date	Mandatory	Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input has been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.

			<p>Example:</p> <table border="1"> <thead> <tr> <th>Serial Letter</th> <th>Number</th> <th>Date</th> <th>Customs Office</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>E</td> <td>32</td> <td>15/11/2006</td> <td>Sihanoukville</td> <td>2006</td> </tr> <tr> <td>E</td> <td>33</td> <td>20/11/2006</td> <td>Sihanoukville</td> <td>2006</td> </tr> <tr> <td>E</td> <td>33</td> <td>20/11/2006</td> <td>Phnom Penh Airport</td> <td>2006</td> </tr> </tbody> </table> <p>Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration or lodgement book at Customs office level and on yearly basis.</p>	Serial Letter	Number	Date	Customs Office	Current Year	E	32	15/11/2006	Sihanoukville	2006	E	33	20/11/2006	Sihanoukville	2006	E	33	20/11/2006	Phnom Penh Airport	2006
Serial Letter	Number	Date	Customs Office	Current Year																			
E	32	15/11/2006	Sihanoukville	2006																			
E	33	20/11/2006	Sihanoukville	2006																			
E	33	20/11/2006	Phnom Penh Airport	2006																			
2	Exporter / Consignor Code	Mandatory	<p>For export declarations the exporter is usually the Cambodian exporter. This is usually the name of the person or company or organisation within the country (Cambodia) who exports the goods from Cambodia.</p> <p>You must enter the VAT/TIN of the Exporter /Consignor in the code field (the full name and address of person will be automatically displayed in the field if ASYCUDA software is used).</p> <p>If the SAD is used manually, the declarant must fill the name and address of the Exporter/Consignor according to the code reference list to be provided. [VAT/TIN are provided by Tax Department]</p> <p>Note: An Exporter/Consignor who does not have a VAT/TIN (occasional exporter/consignor only), must use the Exporter Occasional Code 999999999 and must input their Name, ID and Address in the respective sub field of Field 9. For those who are waiting for their VAT/TIN number, a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.</p>																				
3	Forms	Mandatory	<p>This field indicates the total number of pages in this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required.</p> <p>As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 3 on the first page, 2 3 on the second page and 3 3 on the last page.</p> <p>Manual input of the SAD should follow the same format.</p>																				

Prakas on Provision and Procedures of Customs Declaration

4		Not Required	Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.
5	Items	Mandatory	This field indicates the total number of items for the declaration. Each declaration can cater for a maximum of 99 items. Using the ASYCUDA system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Total Number of Packages (Tot. Pack.)	Mandatory	Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items). For Bulk Cargo you may enter 1 .
7	Declarant Reference Number	Mandatory	This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically). Declarant will have to maintain internally a “transaction number” registration book
8	Importer/Consignee Code	Optional	For export declarations the consignee is usually the importer in overseas countries. The consignee is the person or company or organization to whom the goods are consigned. This is usually the name of the person or organization overseas to which the Cambodian exporter supplied the goods. For export declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas importer (purchaser) of the goods from Cambodia.
9	Occasional Consignee/Exporter	Optional	This field must be completed ONLY IF the exporter is occasional . In this case, you must enter the Exporter Name, ID and Address in the respective sub-field. An occasional exporter is a person or a company who is exporting once only. In this case the company will not have a VAT/TIN number. If the company wishes to become a regular exporter, it should get a VAT/TIN Number.
10	Country of Last Consignment/ Country of First Destination (Country: LC/FD)	Optional	This is the first country code where the goods are unloaded from the means of transport used for their exportation.

11		Not Required	<i>This is the country where the exporter's co-contractor is domiciled or has his business.</i> <i>Not required for the moment</i>
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. Explanation: If there is a sale between a seller and a buyer and the invoice price is not at the FOB level, then other expenses and charges are to be added to the ex-factory price. Other expenses and charges can be the domestic freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level: ASYCUDA system is used , this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of "other charges". The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.
13	P.S.I.	Mandatory	PSI status should be filled by declarant. 0 = Non-PSI; 1= PSI; 2= By pass PSI For export SAD, PSI should always be filled with (0)
14	Declarant / Representative Code	Mandatory	The declarant is the person or company or organization declaring the goods to Customs. Who can declare? i) Exporters can clear their own goods, in this case, the company's VAT/TIN must be entered (company and declarant codes will be the same). In cases when an exporter does not have a VAT/TIN (occasional exporter) but wants to declare, the Declarant Occasional Code 999999999 shall be used. However, an occasional exporter cannot use an occasional declarant other than himself. In this particular case, if the occasional exporter does not want to declare for himself, then he will have to use the services of a Customs Broker. ii) Customs Brokers who are authorized by the owners of the goods to clear goods on their behalf must enter the authorized Customs Brokers VAT/TIN.

22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)	Mandatory Mandatory	<p>This field has 2 parts:</p> <p>Part 1 - you must enter the code for the currency nominated in the invoice.</p> <p>Part 2 - you must enter the total amount as stated in the invoice (not converted in Riels if foreign currency is used on the invoice).</p>
23	Exchange Rate (Exch. Rate)	Mandatory	<p>This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riels.</p> <p>Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered.</p> <p>Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office.</p> <p>Official exchange rates are updated every Friday and will be valid from the following Monday.</p>
24	Nature of Transaction (Nature of Transc.)	Optional	<p>Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc.</p> <p>This field has 2 parts:</p> <p>Part 1: General description of the transaction Example: 2: Loans for which a charge is made</p> <p>Part 2: more details about the transaction Example: 1: Loan or Hire 2: Leasing</p>
25	Mode of Transport at Border (Mode of Trsp.)	Mandatory	<p>Mode of transport used for the carriage of goods across the border. You must enter the code of the mode of exit of goods.</p> <p>Example:</p> <ol style="list-style-type: none"> 1. Goods leaving Phnom Penh by truck to be brought to Sihanoukville → Field 26 (Inland Mode of Transport) = 3 (Road Transport) and departing Sihanoukville by vessel → Field 25 (Mode of Transport at the border) = 1 (Sea Freight). 2. Goods leaving Phnom Penh Port by Water Transport → Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport) and going by Water Transport to Vietnam → Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport).

26	Inland Mode of Transport (Inland Mode of Transport.)	Mandatory	Mode of transport used when carrying goods before exiting the country (before border).
27	Place of Loading/ Unloading	Optional	Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded on the means of transport for their carriage out of the country of export. This field is composed of 2 parts: Part 1 - should be filled with the City Code (e.g. BBM for Battambang) Part 2 - should be filled with the Country Code (e.g. KH for Cambodia)
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Bank Branch; File No)	Optional Optional Optional Optional Not Required	This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment. This field has 5 parts: Part 1 (Bank Code) – in the absence of specific bank codes, each bank’s VAT/TIN will be used as the bank code. Part 2 (Terms of Payment) – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes) Part 3 (Bank Name) – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant must fill this field with the name of the bank Part 4 (Bank Branch) - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system. Part 5 (File No) – bank file reference number and it is not required
29	Office of Entry/Exit	Mandatory	This field is for entering the Customs Office Code at which the goods exited the country of exportation. This Customs office may be different from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT) If ASYCUDA system is used, the following controls will apply:

			<ul style="list-style-type: none"> - that the Office of Entry/Exit is compatible with the “Mode Transport at Border” in Field 25, and - is declared as a Border Customs office <p>If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).</p>
30	Location of Goods	Optional	<p>Indication of the place where the goods are located and where they are available for examination. This may be the exporters’ premises, temporary store, railway wagon, open area at port, etc.</p> <p>This field is not used for declaring the Customs Warehouse in which the goods are placed on exportation.</p>
31	Packages Information and Description of Goods (Marks on Packages; Number & Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional Mandatory	<p>This field has 5 parts:</p> <p>Part 1 (Marks on Packages) - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked.</p> <p>Part 2 (Number & Type) - the number of packages for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS.</p> <ul style="list-style-type: none"> • Usage of code for type of package NE “unpacked or unpackaged” • Authorize number of package being optional • Control by rule that if the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. <p>EX: 1 carton for wine and cheese SAD – Total number of package = 1 Item 1- Wine-Number of package =1 – Type of package = CT Item 2 – Cheese – Number of package = - Type of package =NE</p>

		Optional	The code for the type of packages must be entered, such as Sacks, Cartons, etc. Part 3 (Container Identifier): If there are one to four containers for this particular item, declarant must enter the unique identifier number of each of the containers. If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field available and enter “list attached” in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers and any additional information. This page is provided by ASYCUDA if system is used. For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCDA format could be provided to follow.
		Mandatory	Part 4 (Goods Description as per Tariff) - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum).
		Mandatory	If SAD is used manually, declarant must enter the description of the imported goods as per tariff Part 5 (Commercial Description) - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.
32	Item Number	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3 etc.
33	Commodity Code	Mandatory	This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff. The latest 4 digits (called precision number 5) may be used for W/H stock management.
34.	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the Country Code where the particular goods being declared were originally made.
35	Gross Mass Kg (Gr. Mass Kg.)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier’s equipment such as containers, crates, pallets, etc., expressed in kilograms. You must enter the gross mass (gross weight) of the goods (not the units) of the item.

Prakas on Provision and Procedures of Customs Declaration

36	Preference (Prefer.)	Not required	There is no Preference at export.
37	Procedure	Mandatory Mandatory	This field has two parts: Part 1- is to be filled with the procedure code used to identify the customs regime under which goods are being moved to and from, i.e. procedure 1000 represents direct exportation; 2000 temporary exportation; etc. Part 2 - is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.
38	Net Mass Kg	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass as the net mass However; you may overwrite this field with the actual net mass.
39		Not Required	This field is for reference to any quota applicable to the goods. It is not required for the time being.
40	Transport Doc./ Previous Declaration	Optional	This field is for the following: i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, OR ii) The reference to the previous declaration for non-direct Customs transaction (except for temporary export). Example: Goods are put in W/H before being exported = Direct Transaction CPC = 7100. Goods from W/H are to be exported by air. This is not a direct transaction and the Customs Procedure Code (CPC) is 3071. The reference to the previous declaration should be put in Field 40 to be written-off.
41	Supplementary Units (Suppl. Units)	Mandatory	This field is to be filled when the HS tariff item you are using requires quantities other than net mass such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself. Example: For Tariff line 87120010 (Racing Bicycle), the supplementary Unit is Unit, thus this field should be filled with the number of Unit of Bicycle exported.

Prakas on Provision and Procedures of Customs Declaration

42	Item Price	Mandatory	This field is to be filled with the item price in foreign currency. This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.
43	Valuation Method (Val. Mthd)	Optional	This field is to be filled in with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.
44	ADDITIONAL INFORMATION	Optional Mandatory Optional	This field is to be used for any additional information such as production of certificates, authorizations, etc. It has many sub-fields: - License No - Deducted Value (DV) and Deducted Quantity (DQ) Note: ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only. - Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUAD system is used. - Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.) If ASYCUDA system is used, the codes will be added automatically according to what would have been coded in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate) Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.
45	Adjustment	Mandatory	Adjustment is the Ratio / Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.
46	Customs Value	Mandatory	This represents the Value for Customs . This field should be filled with the value in Riels (KHR) of the goods described in Field 31, according to the rules for Customs valuation under Cambodian law. This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the FOB level.

47	CALCULATION OF TAXES	Mandatory	<p>This field comprises the elements relevant to the calculation of taxes, as outlined below:</p> <p>i) Type Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc.</p> <p>ii) Tax Base : Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation.</p> <p>iii) Rate: Duty/tax rate applicable based on the tariff code (HS) for a particular item.</p> <p>iv) Amount: Total amount of duties/taxes calculated for the item based on the duty/tax rate</p> <p>v) MP (Mode of Payment): Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)</p>
48	Deferred Payment	Optional	If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.
49	Identification of Warehouse		<p>This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used.</p> <p>There are two parts to this field:</p> <p>Part 1 – It is to enter the warehouse code, i.e. the identification of the W/H in which the goods will be deposited. Mandatory only when suspense procedure = W/H Not require in other cases.</p> <p>Part 2 – is to enter the period (the number of days) that the goods are approved for storage in a particular warehouse or for temporary export. Mandatory only when suspense procedure or Not required other case.</p>
B	ACCOUNTING DETAILS	Mandatory	<p>This field is to be used for elements/information regarding accounting such as mode of payment, assessment number, receipt number and guarantee, as explained below:</p> <p>i) Mode of Payment - Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment.</p>

			<p>ii) Assessment No. - Using Asycuda, the System will be assigned a number automatically to the declaration after the assessment is completed. - Using SAD manually there is no assigned number to a declaration.</p> <p>iii) Receipt No. - Using Asycuda the receipt number will be assigned automatically after payment. - Using SAD manually Customs cashier will write the receipt number on hand writing SAD.</p> <p>iv) Guarantee -Using Asycuda the system will display the total amount of guarantee for the declaration. - Using SAD manually, Declarant should write the total amount of guarantee for the declaration.</p> <p>v) Total Fees If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid. - Using Asycuda each fee is displayed on the Assessment Note. - Using SAD manually, the details of each fee should be written by the declarant in the space below box D.</p> <p>vi) Total Declaration Total amount of duties, taxes and fees payable for this declaration. (Total Duties/Taxes + Total Fees)</p>
54	Signature and Name of Declarant/ Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51, 52, 53C, D			Reserved for future use

APPENDIX B

Provisions and Conditions for the Electronic Submission of Customs Declaration (Single Administration Document: SAD)

Implementation of a new automated customs processing system called ASYCUDA provides for the electronic submission of customs declarations and related documents.

The general procedures to be followed by importers, exporters and their representatives for the electronic submission of customs declarations are described in this Appendix. The Director of Customs shall issue detailed procedure and instructions.

1. Preparation and Printing of the Single Administrative Document (SAD)

The Customs Broker/Declarant enters the SAD directly into the ASYCUDA automated system. The computer checks the declaration against control/reference files in the system, and performs some controls. The system will only allow registration when all of the data is complete and valid. Registered declarations can only be cancelled with authorization from the CED. Only registered, declarations are considered as legal document.

After the computer system registers the SAD, the Customs Broker/Declarant is to print and sign the registered SAD in two copies and bring them to the appropriate Customs officer together with all required supporting documents.

The computer system will automatically generate a notification to inform the Customs Brokers/Declarant of the status of the declaration processing.

2. Lodgment of the Customs Declaration (SAD):

The Customs Officer at the Customs Lodgment Desk checks the hardcopy registered SAD and supporting documents and the computer to ensure that the SAD has been properly filled in, is printed (clear and legible) and signed by the Customs Broker/Declarant, and that required supporting documents are submitted together with the hardcopy registered SAD.

Customs may reject any SAD that does not meet the requirement of the first paragraph above.

3. SAD Processing Lanes:

When the SAD is completely and satisfactorily checked, the customs officer requests the system to assess the SAD. Using risk management criteria, the automated system assigns the processing Lane for the Declaration as below:

- **RED Lane:** The SAD must be scrutinized (checked against documents) and the goods physically inspected prior to re-routing of the SAD to GREEN and assessment by Customs (manual assessment).

- **YELLOW Lane:** The SADs must be scrutinized (checked against the documents) prior to re-routing to GREEN and assessment by Customs (manual assessment).

- **GREEN Lane:** The SAD is automatically assessed and a clearance document issued. The hardcopy SADs may be subject to post-clearance documentary check/auditing.

- **BLUE Lane:** The SAD is given the same treatment as for **GREEN Lane** and with specific reasons subject to post-clearance audit.

In the case of Red and Yellow selected declarations, Customs verifies the exact selection criteria that caused the declaration to be selected. The computer will show any special requirements which must be checked such as import license requirement, history of smuggling, goods to be sampled, etc. The SAD is assigned for documentary examination. If a RED Lane is selected the SAD is assigned to a customs officer for physical inspection.

4. Query Desk:

SADs which fail documentary checks or fail goods examinations will be routed to the Customs Query Desk. The Customs Broker/Declarant will be notified that the SAD status has changed to “query” and the reasons for the query.

Upon receiving the notification the Customs Broker/Declarant will present himself at the Customs Query Desk. Any amendments required to the SAD will be discussed between the Customs Query Desk Officer and the Customs Broker/Declarant. If agreement is not reached, the customs officer will prepare a report or record to CED HQ for further action.

When the above action is completed and agreement is reached, the declaration is signed by the customs officer and the Inspection Act is updated with the results of the query and the declaration is re-routed to GREEN by customs.

5. Container Scanning:

Container scanning is done independently of the declaration processing.

The ASYCUDA system will be available in the Scanning Office enabling the Scanning Officer to compare the goods declared on the SAD with those found on the scanning image/scanning information.

Any irregularity found should be entered in the Inspection Act Form by Customs.

6. Assessment Notice:

When the SAD is assessed by the ASYCUDA system, an Assessment Notice is generated which lists the duties and taxes which are due for payment. The notice should be used as a reference document to pay the duty and taxes and fees and other charges.

7. Accounting:

Duty and taxes, other charges, and fees are paid in accordance with regulations. If paid at the National Bank of Cambodia or other authorized financial institution the receipt is presented to Customs, and the computer system issues a Customs receipt.

8. Release of Goods:

After payment of duties and taxes, other charges, and fees Customs prints out the Cargo Release Note which details the duties and taxes, other charges, and fees that relate to the declaration, and is used to authorize release of the cargo from customs. The Cargo Release Note also authorizes removal of the cargo from warehouses or container yards where the cargo is located.

9. Post Clearance Auditing (PCA):

The controls over BLUE and GREEN declarations are mainly carried out on a post-clearance basis.



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 105 MEF.BK

Phnom Penh, 15 February 2008

PRAKAS

on

Management of Goods that Exempt Duties and Taxes

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

Goods imported with exemption of import duties and taxes under subparagraph (a) of the first paragraph of Article 26 of Law on Customs for or by foreign diplomatic or consular missions, international organizations and agencies of technical co-operation of other governments, for using in the exercise of their official functions and their personnel uses shall be exported after completion of their missions.

Such goods and others stated under the provisions of the first paragraph of Article 26 of Law on Customs are not allowed to be sold, transferred, diverted to other non-authorized uses from the approved destination, or disposed of without the prior authorization from the Customs authorities.

Praka 2.-

Goods that imported with partial exemption from customs import duties and taxes under the provisions of Article 27 of Law on Customs are not allowed to sell, transfer, divert to other non-authorized uses from approved destination, or disposed of without Customs' prior authorization.

Praka 3.-

Organizations or Persons who wish to sell, transfer, divert to other non-authorized uses, or dispose of goods imported with fully or partially exempt from import duties and taxes shall request for prior permission from Customs Administration by conforming with following procedures:

a. Must apply for customs permit to customs administration by clearly indicating of how destinations or ownership of goods have been changed. A copy of this request shall be sent to the Ministry of Foreign Affairs and International Cooperation, or to the Cambodian Development Council (CDC) for the goods imported under the provisions of the first paragraph, Praka I of this Prakas.

b. This request must be accompanied by Items List and import documents as well as other relevant documents. The goods is not allowed to be sold, transferred, or diverted prior to permission from customs administration.

c. New owner is obliged to duty and tax payment to Customs following the existing customs procedures. Goods may not be released to new owners without prior authorization from the customs authorities and before paying necessary duties and taxes being required or granted Exemption again from the competent authorities.

d. Customs shall consider the real condition and status of the goods when delivered, and possibly adjust customs value accordingly.

Praka 4.-

Goods originated in the Customs territory or imported with duty and tax paid previously or that are returning from abroad, that have not been enhanced in value, shall

be allowed to be sold, transferred, diverted to uses or disposed of without prior authorization of Customs.

Praka 5.-

Organizations or persons who wish to dispose of goods imported with exemption of import duties and taxes, shall request for prior permission from Customs. The request shall be attached with items list and import documents as well as other relevant documents.

Goods disposal may occur after the authorization from Customs. Customs may examine the disposal or destroying of such goods.

Praka 6.-

Customs and Excise Department has responsibility in cooperation with competent institutions of the Royal Government to effectively implement the provisions of Praka 1 and Praka 3 of this Prakas.

Praka 7.-

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

Praka 8.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

Senior 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
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
"To be informed"
- Customs and Excise Department
- As Praka 8
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 106 MEF

Phnom Penh, 15 February 2008

PRAKAS

on

Customs Temporary Storage

Senior Minister

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

To establish, in accordance with Article 43 of the Law on Customs, customs temporary storage of imported and exported goods under customs supervision in approved premises pending completion of customs formalities. The Customs Temporary Storage Facilities (CTS F) includes customs warehouses and customs clearance areas under the management and control of customs authority.

Praka 2.-

Conditions relating to license for operation of customs temporary storages:

1. Licenses for the operation of CTSF are approved by the Minister of Economy and Finance. Such licenses will determine conditions for owners and operators including

location, construction, layout of premises, security requirement and procedures for the handling and control of goods.

2. Any person who wishes to apply for a license shall submit an application to the Director of Customs in the prescribed form, together with a detailed plan of construction and location of the proposed CTSF.

3. The license may be issued if:

- The applicant has good qualification.
- The applicant has sufficient financial resources to enable him to provide the facilities, equipment, personnel and services required to operate the facility;
- The site of the proposed CTSF is within a reasonable distance from main transportation routes and a customs office; and contains adequate space for the storage of imported and exported goods. The building structure of the CTSF must be suitable for operation;
- Customs may manage and control the customs formalities of the goods stored in the proposed CTSF.

4. The licence may be amended by the Minister of Economy and Finance in order to:

- Change a restriction or conditions specified in the licence regarding the goods that may be received in CTSF or to additionally specify this restriction and condition; or
- Change the name of the licensee, where the name of the licensee is changed.

5. The licence may be cancelled by the Minister of Economy and Finance if the licensee;

- no longer owns or leases the place that is licensed as CTSF;
- requests the Minister of Economy and Finance in writing to cancel the licence; or
- is legally bankrupt.

6. The licence may be suspended or cancelled by the Minister of Economy and Finance where the licensee:

- is the subject of repayment impossibility of his debts;
- fails to comply with any laws or regulations relating to importation or exportation of goods;

- has acted dishonestly in his business dealing with competent authorities, customs brokers, importers, exporters, and carriers; or

- has been incompetent in the operation of the facility.

7. Every holder of CTSF license shall pay an annual license fee of 20.000.000,00 riels to the Customs and Excise Department for state budget.

Praka 3.-

Customs temporary storage operators are required to deposit security to the Customs and Excise Department in an amount sufficient to guarantee the payment of duty and taxes, fees, and other charges on goods stored in CTSF. The form of the security shall be in accordance with the provisions of Article 41 of the Law on Customs and related regulations.

Praka 4.-

All costs related to CTSF, including maintenance and repair are to be borne by owners or operators. They (the owners) are responsible for providing appropriate facilities for customs officers to carry out their responsibilities with free of charge.

Praka 5.-

In accordance with Article 35 of the Law on Customs, the operators of the licensed CTSF are liable for duties, taxes and other fees on goods stored in the facility.

Goods that have been deteriorated, spoiled, or damaged by accident or force majeure during customs temporary storage acknowledged by customs, shall be assessed duty and tax on the basis of their state when removed from CTSF.

Praka 6.-

The goods stored in CTSF are subject to be controlled by customs, and must be stored in accordance with established procedures.

Goods are placed in CTSF for the following reasons:

- While waiting for documents necessary for customs formalities;
- Pending discharging of goods from containers;
- For examination of goods; and
- While waiting for the completion of commercial transactions.

The goods placed in CTSF are released immediately from customs after lodging of a customs declaration for customs clearance or transit transportation and completion of customs procedures.

Praka 7.-

The goods placed in CTSF are suspended from payment of duties, taxes and fees; the requirements for lodging a customs declaration; and necessary documents under the customs clearance procedures.

Praka 8.-

All goods can be placed in CTSF except for:

- Goods that are strictly prohibited from import or export;
- Goods that contain hazard to people or that are likely to affect other goods, or that require specialized storages that are specially equipped to store such goods.

Praka 9.-

The storages of goods in CTSF must be carried out under the following procedures:

1. Before placing of goods in CTSF, the goods must be presented to customs;
2. A summary declaration signed by the CTSF operator must be lodged to customs authority prior to the storing of goods.

3. The format and information required on the summary declaration is determined by the Director of Customs, and consists of the following:

- Number and date of registration
- Quantity, type, mark and package numbers;
- Description of goods;
- Gross weight of shipment;
- Name of importer or exporter;
- Country of supply or export and country of import;
- Mode and means of transport;
- Reference documents indicating type, number, date of transport documents for imports or other documents for exports. The copies of the documents must be attached with the summary declaration when presented to customs.

Praka 10.-

Procedures for presentation of the summary declaration are as follow:

1. The operator of CTSF has to register the summary declaration, which has been registered by customs, in the register of CTSF when the goods are placed in CTSF;

2. A separate list is required for each warehouse or customs clearance area of CTSF. This list is called the Customs Temporary Storage Register. The register must contain the information outlined in sub-paragraph (3) of Praka 9 above.

3. The format of the register is determined by the Director of Customs.

4. Separate registers are to be formed for import and export operations.

5. The number and date of customs registration are recorded on the documents attached to the summary declaration;

6. After completion of the above procedures, a preliminary examination may be carried out by customs, such as counting and verification of packages.

Praka 11.-

With prior permission by customs, the following operations may be carried out in CTSF:

- weighing, pre-checking and sorting of goods;
- sampling goods;
- recording any damages and selecting the damaged goods;
- repairing and changing the packing of goods if necessary;
- repacking and all labor activities that aim to refresh goods but that will not alter the characteristics of the goods;
- any operation for the purpose of maintaining the goods such as brushing and cleaning dust etc.
- applying labels or stickers for the purpose of subsequent transportation of goods.

Praka 12.-

The time limits for the storage of goods under the customs temporary storage procedure from the date the summary declaration is registered are as follows:

- Thirty (30) days for customs temporary storage of goods at airports;
- Forty five (45) days for the customs temporary storage located in places other than at airports.

These time limits may be extended by the Director of Customs for the period not exceeding the time specified in paragraph (1) above.

Praka 13.-

If a customs declaration is not presented within the time limited in Praka 12 above, the goods are automatically placed in customs warehouse. During the period the goods are in customs warehouse, the owner of the goods must pay to customs a charge of 0.1% per day of the CIF value of the goods. This charge must be recorded on customs declaration and deposited into the state budget. All goods that are placed under customs warehouse must be recorded in the special list.

Praka 14.-

Goods that are not applied for customs clearance from CTSF within 3 months from the date they were recorded in the register of customs warehouse must be considered as unclaimed goods and must be dealt with under the provisions of Article 54 and Article 55 of the Law on Customs.

Perishable goods or goods that are difficult to keep may be immediately disposed of by having prior authorization from the Director of Customs.

Goods that have the value of less than 500,000 Riel are considered to be abandoned by the owner, and customs may sell these goods at public auction or make a donation for hospitals, social institutions, or other charity organizations.

Praka 15.-

All goods that were imported before this Prakas put into effect and that remain in CTSF are also subject to the provisions of this Prakas.

Praka 16.-

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

Praka 17.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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

Keat Chhon

Prakas on Customs Temporary Storage

- *Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia*
- *Council of Ministers*
"To be informed"
- *Customs and Excise Department*
- *As Praka 17*
- *Cambodia Chamber of Commerce*
"For publicized cooperation and implementation"
- *Official Journal*
- *Document - Archive*

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economic and Finance

N° 107 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Reporting, Movement, Storage and Transportation of Exported Goods

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization 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 for export must be reported to Customs at a customs office or at other places determined by the Director of Customs in accordance with the Article 16 of the Law on Customs.

Praka 2.-

Customs Declarations shall be lodged at a customs office during hours of operation of that office.

Documents to be submitted with the customs export declaration include:

- Commercial Invoice,
- Packing list,
- Customs permits and other relevant ministerial permits if required.

Customs export declarations may be submitted prior to the arrival of goods at customs office of export if prior approval is granted by Customs.

Praka 3.-

The Director of Customs may authorize certain goods to be declared in a manner other than on a customs export declaration. This authorization may be issued for:

- goods of a value below a minimum determined by the Director of Customs
- goods for personal use exported by individuals.

Praka 4.-

Upon submission of a written request by the exporter or his representative, the Customs Department may authorize clearance of export goods at places other than designated customs offices, such as places that manufacture or process goods for export, or at warehouses, in order to ensure safety and to facilitate legitimate trade.

The following goods may be authorized by Customs to be cleared at places other than designated customs offices:

- hazardous products, explosive and flammable goods, and easily perishable goods that require special handling or storage;
- agricultural products,
- processed or semi processed forest products,
- rubber of all types,
- fish products required to be loaded in specific conditions,
- manufactured products for export produced by investment companies under the Law on Investment,
- other goods approved by the Director of Customs upon request of the exporter or manufacturer.

Praka 5.-

All exported goods, whether or not subject to duty and taxes, and all conveyances transporting such goods out of the customs territory are subject to customs inspection.

Praka 6.-

Upon request by Customs the declarant shall provide customs with samples of export goods for purposes of verifying their origin, nature, classification or value. Relief from this requirement requires approval from the Director of Customs.

Praka 7.-

All conveyances leaving the customs territory of Cambodia, whether or not loaded with export goods must complete the customs formalities by submitting along with the customs export declaration, supporting documents such as:

- manifest,
- bills of lading,
- name of the person in charge of the conveyance.

After customs formalities have been completed, all goods to be exported shall be released for direct export from Cambodia.

Praka 8.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 8
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 108 MEF.BK

Phnom Penh, 15 February 2008

PRAKAS

on

Refund of Customs Duties and Taxes

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

The Customs and Excise Department is authorized to fully or partially refund import and export duties and taxes and other amounts that have been paid for the following reasons:

1. Any over-payment including cases resulting from administrative errors;

2. Imported goods that, before releasing from Customs, are found to be short, defective, damaged or spoiled, of inferior quality; and goods being re-exported or destroyed under customs supervision, even though they are already released from Customs, or there is a change in customs regime.

3. Excess payment resulting from a decision of the competent appeal authority as prescribed in article 24 of the Law on Customs or by the competent court. Competent appeal authorities include the Director General of the Customs and Excise Department as the first level of appeal, and the Customs Tariff Committee as the second level.

Praka 2.-

Duty and taxes paid on imported raw materials directly used in the production or manufacture of goods in Cambodia that are exported, may be refunded.

The refund mentioned in this Praka must be authorized in advance by the Ministry of Economy and Finance in response to a request from the Customs and Excise Department.

Praka 3.-

Refunds, provided under the above Praka, should be carried out under the following terms and conditions:

1. The request for the refund must be made in writing and submitted to the Customs and Excise Department enclosed with necessary documents, including as appropriate a copy of the original customs declaration, receipt for payment of customs duty and taxes, bill of lading, report of goods examination, destruction certificate signed by customs officials, export declaration certified by customs, transit documents and so on.

2. The request for refund as prescribed in Praka 1 above must be made within one year of the date of registration of the import customs declaration, or within one year of the decision of a competent appeal authority or competent court.

3. Refund under the provision of Praka 2 above will only be authorized on the condition that the manufactured or produced goods are exported within one year of the registration of the customs import declaration for the raw materials, used in the production of those exported goods, imported with duty and tax paid.

Praka 4.-

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

Praka 5.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior Minister,
Minister of Economy and Finance**
Signature

Copied to:

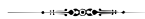
- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
"To be informed"
- Customs and Excise Department
- As Praka 5
- Cambodia Chamber of Commerce
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KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 109 MEF. BK

Phnom Penh, 15 February 2008

PRAKAS

on

Management of Unclaimed Goods

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

In accordance with the provision of Article 54 of the Law on Customs, the unclaimed goods shall be placed under customs control with details as follows:

- Goods stored in temporary storage facilities or customs bonded warehouse that have exceeded the time frames provided in the Prakas on Temporary Storage or Customs Bonded Warehouse;
- Goods that have not been declared to customs within the time frames established in the Prakas on Temporary Storage;

- Goods sent by mail which have been refused by the receiver, or the addressee cannot be found, and the goods cannot be returned to the sender;
- The imported goods and means of transportation without any restriction which are at the customs clearance area, and the owner abandons in writing.

Praka 2.-

Unclaimed goods that are placed under customs control must be recorded in a specific customs warehouse register. Unclaimed goods with a value of less than 200,000 riels may be disposed by Customs Administration.

Praka 3.-

Where the owner of the unclaimed goods is known, Customs shall immediately notify the owner that the goods are considered as unclaimed goods and that they will, in accordance with the provisions of this Prakas, be sold at public auction or otherwise disposed of if there is no claim within sixty (60) days from the date of this notification.

Praka 4.-

Where the owner of the goods cannot be found or is not known, Customs shall post a public notice at the nearest customs office or municipal office to notify the owner.

The notice shall contain:

- description and location of the goods;
- the date the goods were entered into the specific customs warehouse register;
- the date after which the goods will be disposed of through public auction or otherwise disposed within 60 days from the date of issuing the public notice;
- the customs office responsible for control of the goods and contact details.

Praka 5.-

All expenses incurred while unclaimed goods are under customs control are borne by the owner.

Praka 6.-

Customs officers may only open and inspect the unclaimed goods under customs control in the presence of the owner. If no presence of owner, the inspection needs the presence of a person which appointed by the competent court at the request of customs administration.

Praka 7.-

Within 60 days as of the date of the above public notification, the goods owner must claim the goods. Unclaimed goods under customs control which have not been removed within the 60 days from the date of notification shall be sold by public auction in accordance with the provisions of this Prakas.

Customs is responsible for organizing the sales of unclaimed goods at public auction in accordance with the existing procedures to any bidder who offers the highest price. Unclaimed goods to be on auction sales are provided without charging of duty and taxes. The successful bidder has the right to use these goods in accordance with the existing provisions of laws and regulations.

Dangerous or perishable goods can immediately be sold with the authorization from the Director General of Customs.

Goods with a value less than 2,000,000 Riels which have not been removed within 60 days as mentioned in the first paragraph above may be donated by Customs to hospitals, social organization or humanity organization, or other state institutions.

Praka 8.-

The proceeds from the sales at public auction must be settled to all unpaid duties and taxes, and selling expenses in the following priority orders:

- Settlement of the costs of conducting the auction, and miscellaneous expenses that customs has incurred while unclaimed goods are under customs control, and administrative expenses during sales processes;
- Payment of unpaid duties and taxes;
- Settlement of all other costs expended on the unclaimed goods.

The remaining balance after payment of the expenses is to be transferred into a customs deposit account and kept there for a period of six months. The goods owner can claim the remaining balance after payment of all expenses within 06 (six) months following a notification by the customs administration within 07 (seven) days after public auction sales.

If no claim is made within the six months, the amount will be deposited to the state budget. Where the remaining balance from the sales of goods at public auction is an amount not exceeding 2,000,000 Riels, the amount will immediately be deposited to the state budget.

Praka 9.-

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

Praka 10.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 10
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 110 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Extension of Customs Zone

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

To extend the land zone of the customs zone of the Kingdom of Cambodia up to 60 (sixty) kilometers along the land border in conforming with the provisions of the Law on Customs in the provinces of Battambang, Bantey Meanchey, Siem Reap, Pailin, Koh Kong, Sihanouk Vill, Kompot, Takeo, Kandal, Prey Veng, Svay Rieng, Kompong Cham, and Kratie from the land border and marine coast inward. The decision on the extension of this customs zone is valid for two years from the date this Prakas comes into effect.

Praka 2.-

The customs zone is extended to three kilometers (3 Km) surrounding the customs office locating outside the above mentioned customs zone.

Praka 3.-

In the customs zone, customs officers have the right in accordance with the Law on Customs. In case, the goods are imported under the provision of paragraph 2 of the article 8 of the Law on Customs, the power and right of customs officers cover the entire customs territories as stated in the provision of the article 2 of the Law on Customs.

Praka 4.-

The owners of goods or the representatives of the goods owner whose business's locations situated in the land zone of the customs zone, as mentioned in the above Praka, shall correctly follow the determination of the Customs and Excise Department concerning the formalities of transportation, circulation, storage, use of goods in this zone, an also including the obligation of bookkeeping of the goods storage and other relevant documents as well as the obligation to request for transportation permit during the goods circulation.

Praka 5.-

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

Praka 6.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

Senior 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
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
- "To be informed"
- Customs and Excise Department
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- Cambodia Chamber of Commerce
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KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 111 MEF. BK

Phnom Penh, 15th February 2008

PRAKAS

on

**Authorization to Carry out Customs Formalities
Outside Customs Offices**

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

The Director of Customs may consider and approve requests from importers or exporters, in case of necessity, to carry out customs formalities outside customs offices under the following circumstances:

1. For hazardous, explosive or inflammable goods which require special conditions for handling, packaging, transportation and storage;
2. For the export of agricultural products, forest products or by-products, rubber of all kinds and fish products that are to be stored in specific containers;
3. Export cargo shipped in all types of containers by qualified investment firms.

Praka 2.-

For reasons other than those specified in Praka 1 above, the Director of Customs must obtain prior approval from the Ministry of Economy and Finance of all requests to be carried out customs formalities outside customs offices. Such approval shall include the conditions under which the formalities will be carried out.

Any requests for such authorizations must include an explanation of the reasons for the request, and an accurate description of the location where the formalities are to be carried out.

Praka 3.-

Customs may assess a charge for these services including transportation and accommodation costs and, where incurred, overtime charges, according to a decision made by the Ministry of Economy and Finance.

Praka 4.-

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

Praka 5.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 5
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
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Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 112 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Provision of Security

**Senior Minister,
Minister of Economy and Finance**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

Customs may require that security be provided to guarantee the payment of duties and taxes, or to ensure that the declarant or other responsible party fulfills any obligation they may have to compliance with a customs procedure or other law practices in accordance with the provisions of Article 41 of the Law on Customs,

Praka 2.-

The security may be required in the following circumstances:

- the release of goods from customs control before payment of duty and taxes;
- the movement of goods within or through the customs territory under the transit regime;

- authorized customs brokers, operators of bonded warehouses, operators of temporary storage facilities ;
- temporary import and export of goods ;
- release of goods pending the decision on appeal, release of temporarily seized goods; or
- other circumstances as may be required by customs

Praka 3.-

The security may be in the form of:

- cash or cheque certified by a bank,
- bond or security provided by an approved surety i.e. a bank, insurance company, or a government institution, and other forms of security that are approved by the Director of Customs.

Praka 4.-

The security provided under the provisions of this Prakas may be used once or continuously. Continuous security means a security submitted in a form and amount that can be used in two ways;

- the amount of the security is reduced each time import duty and tax are paid until its balance is zero; or
- the amount of security remains the same for an unlimited time, and each payment of the import duty and tax is made without deducting it. Thus, the security acts as a standing guarantee and is used for continuing operations such as authorized customs brokers, operators of bonded warehouses, temporary storage facilities, the transport of goods that have not been released from customs, and other customs procedures under which duty and tax are suspended.

Praka 5.-

The amount of security required in each circumstance is to be an amount sufficient to cover outstanding duty and tax obligations. The Director of Customs may, based on assessed risk, accept a lower security amount in cases of persons who have established a good reputation with customs, or who are regular and reliable users of the security procedures. The amount of security shall be monitored by customs and may be adjusted as required.

Praka 6.-

The Director of Customs may waive the requirement for security for operations carried out by a agency of the Royal Government of Cambodia, or in situations where he is satisfied that the obligation will be met, or where the revenue at risk is very low.

Praka 7.-

In the case of security provided to guarantee the export or re-export of goods, the Director of Customs may release the security upon provision of proof establishing that the goods have been exported. This proof includes a customs export declaration duly certified by Cambodian Customs, or a certified import declaration from the country of import of the goods. Upon request, the Director may accept other documents as proof of export, including transportation documents, and certification by officials in the country of import that the goods were imported.

Praka 8.-

If the conditions for which security is provided are not met;

- In the case where the guarantee is by cash or certified cheque, Customs will keep a sufficient portion of the security to cover the amount of duty and tax payable.

- In the case of surety bonds or bank guarantee, customs shall take reasonable attempts to collect from the principal. If not successful, customs will then submit a claim to the bond issuer or the concerned bank to release the amount equal to the duty and tax payable. A copy of the request will be provided to the principal.

- In the case of other forms of guarantees, the principal has to pay the duty and tax amount payable immediately. If the principal fails to do so, Customs shall request the guarantor to pay the duty and tax amount payable.

Praka 9.-

Customs shall release the security provided as soon as possible after the competent customs officer is satisfied that the obligation for which the security was provided has been met, including the payment of duty and taxes.

Praka 10.-

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

Praka 11.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 11
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 113 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

**Management of Documents, Books, Records and Other Information
on Imports and Exports**

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

All persons engaged or involved in import or export of goods are required to keep accurate documents, books, records and other information, including information in electronic format, pertaining to import or export in accordance with the provisions of the first paragraph of Article 51 of the Law on Customs.

All such persons and their representatives are obliged to make these documents, books, records, and other information concerning imports and exports available for examination by customs in accordance with the provisions of the first paragraph of Article 52 of the Law on Customs.

The provisions of this Prakas do not apply to persons importing or exporting goods for their personal use, or for non-commercial or non-institutional purposes.

Praka 2.-

Persons engaged or involved in the import and export of goods include importers, exporters, customs brokers, operators of storage facilities and customs bonded warehouses, transportation operators, authorized representatives of importers or exporters, and other concerned parties involved in the import or export of goods.

Praka 3.-

Documents are documents, in any form, whether or not signed or initialed or otherwise authenticated by the maker, and includes:

- Any form of writing on material;
- Information recorded, transmitted, or stored by means of tape recorder, computer, or other device, and material derived from such information;
- A label or other marking or writing that identifies any thing to which it is attached or of which it forms part of;
- A book, map, plan, graph, or drawing;
- A photograph, film, negative, tape, or other device in which visual images are embodied so as to be capable of being reproduced.

Praka 4.-

Documents, books, records and other information required to be retained under the provisions of Article 51 of the Law on Customs include:

1. Transportation and customs clearance documents, including:

- customs declarations and payment receipts,
- invoices and packing lists,
- cargo manifests and bills of lading including airway bills and transportation documents,
- required licenses, permits or certificates of origin,
- delivery notices,

- records relating to any duty and tax exemption, relief, refund and remission , charges and fees including brokerage fees, port charges , and agents charges
- other related documents.

2. Business records:

- purchase and sales records and contracts,
- purchase orders and agreements,
- royalty agreements, pricing agreements, warranty agreements,
- warehouse records and reports, including stock inventory records,
- manufacturing or production reports and records,
- technical assistance contracts,
- brokerage contracts and records of payments,
- records of business correspondence and communications between importers or exporters and other concerned parties,
- other related records and information.

3. Accounting books and records;

- accounting ledger and accounting journal,
- statements of accounts,
- records of payment and receipts,
- profit and loss statements,
- balance sheets,
- letters of credit, applications for letters of credit, bank drafts,
- records of electronic funds transfers,
- credit card transactions,
- bank statements, including cheque records,
- internal or external audit reports,
- other related books records and correspondence.

4. Other information:

- Charts and codes of accounts, accounting instruction manuals, and system and program documentation that describe the accounting system used by persons involved in the import and export of goods.

- Papers, books, discs, tapes, films , and other devices in or on which information contained in the records described in Praka 3 of this Prakas.

Praka 5.-

Books, records, and other information referred to in this Prakas shall be kept for a period of ten years at business premises in Cambodia, commencing on the date of registration of the relevant customs declaration or the date of the above documents were made.

Praka 6.-

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

Praka 7.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 7
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 114 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Determination of Exempted Goods

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

In accordance with the provisions of Article 26 of the Law on Customs, the exemption from customs import duty and taxes are granted for certain goods and to certain qualified importers.

The following goods are exempted from customs duties and taxes:

a. Goods imported by foreign diplomatic or consular missions, international organizations and agencies of technical cooperation of other governments, to use in the exercise of their official function with the attachment of the certification from the Head of Mission, and the Ministry of Foreign Affairs and International Cooperation;

b. Goods imported for the personal use of the official personnel of missions and organizations as stated in sub-paragraph (a) of this Praka. The implementation of this sub-paragraph and sub-paragraph (a) of this Praka shall be based on existing international law and the principle of reciprocity between governments concerned;

c. Goods originating in Cambodia or goods that have previously been taxed which are outside the customs territory and re-import with no value added;

d. Goods exempted from customs import duties and taxes under the provisions of other laws and regulations of the Kingdom of Cambodia;

e. Goods donated for charity; goods for research and scientific purposes, samples and goods for exhibition with no commercial value; coffins containing human remains;

f. Goods up to a certain value or quantity imported by passengers, crews of conveyances and border crossers as determined by the Director of Customs;

g. Goods in transit or being transshipped through the customs territory;

h. Household goods, personal effects and belongings excluding motorized vehicles, imported by persons changing residence to Cambodia in quantities determined by the Director of Customs;

i. Industrial equipment, and products needed for the operation and maintenance of such equipment, that is used on the continental shelf for the exploration and extraction of hydrocarbons and other mineral and organic substances as approved by the Minister of Economy and Finance;

j. Other goods approved by the Minister of Economy and Finance.

Persons imported goods under the above paragraphs must provide documentary evidence to the customs administration that the goods are qualified for duty and tax exemption.

Organizations and persons wishing to apply for duty and tax exemption for goods imported under paragraphs (a) and (b) above must first obtain authorization from the Ministry of Foreign Affairs and International Cooperation, in accordance with existing procedures.

Persons wishing to import goods under the provisions of the Law on Investment of the Kingdom of Cambodia must follow the existing procedures and related regulations.

Praka 2.-

In accordance with the provisions of Article 27 of the Law on Customs, partial exemption of import duties and taxes is granted for certain goods and to certain qualified importers.

The following goods are partially exempted from customs import duties and taxes:

- a. Goods partially exempted from customs import duties and taxes under the provisions of any existing law;
- b. Seeds and breeding animals for agriculture;
- c. Goods expected to undergo repair, processing or testing;
- d. Goods re-imported in the same state;
- e. Goods imported by the Government for public purposes and goods imported in the form of temporary admission;
- f. Other goods determined by the Minister of Economy and Finance.

Persons who import goods in accordance with this provision shall provide documentary evidence to customs to prove that the goods are qualified for the partial duty exemption.

Praka 3.-

The following conditions shall apply with respect to the provisions and supplies on board of ships:

- Provisions and supplies on board of ships arriving from abroad intended to be consumed by crew and passengers shall not be subject to import duties and taxes as long as they are not offloaded. Customs officers may seal some cabinets and compartments containing such provisions and supplies;
- Provisions and supplies may be offloaded onto the customs territory only after completion of a customs declaration and payment of any duties and taxes;
- Provisions and supplies which are not exceeding basic requirements that are loaded onto ships to foreign destination shall not be subject to export duties and taxes;
- In all cases, the number of crew members and passengers and the quantity and types of supplies and provisions loaded on departing vessels shall be indicated on the shipping order, which shall be approved by the customs officers;
- Quantities of provisions and supplies referred to in this Praka that the customs determine to be excessive shall be subject to duties and taxes;

- Upon the return of a Cambodian ship to a port in the customs territory, the captain shall re-submit the shipping order issued upon departure, and any remaining provisions or supplies shall be unloaded with free of all duties and taxes.

Praka 4.-

The following conditions shall apply with respect to the provisions and supplies on board of aircraft:

- Provisions and supplies not exceeding basic requirements which brought in by aircraft from abroad shall not be subject to import duties and taxes as long as they are not offloaded;

- Provisions and supplies may be offloaded onto the customs territory only after completion of a customs declaration and payment of the duties and taxes;

- Provisions and supplies not exceeding basic requirements that are loaded onto aircraft with a foreign destination shall not be subject to export duties and taxes.

Praka 5.-

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

Praka 6.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

Senior 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*
- *Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia*
- *Council of Ministers*
- *"To be informed"*
- *Customs and Excise Department*
- *As Praka 6*
- *Cambodia Chamber of Commerce*
- *"For publicized cooperation and implementation"*
- *Official Journal*
- *Document - Archive*

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 115 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Establishment and Functioning of Customs Brokers

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

The qualified persons to fulfill customs formalities are as follows:

- The importer, exporter, owners of goods or their authorized representatives may only declare goods for themselves, or
- Persons authorized to act as qualified customs brokers by the Ministry of Economy and Finance as proposed by the Director General of Customs and Excise Department conforming with Praka 7 of this Prakas may declare goods to customs on behalf of others.

Praka 2.-

Legal or Natural Persons authorized as customs brokers are allowed to submit customs declarations and to fulfill customs formalities on behalf of others in accordance with the provisions of Article 32 of the Law on Customs and the conditions established in the license issued by the Minister of Economy and Finance .

Praka 3.-

Any person, including the owners and employees of a company or an organization, may fulfill customs formalities for themselves or for their own businesses or organizations and are not considered to be exercising the profession of customs broker.

Employees of importers or exporters who wish to make declarations on behalf of their businesses or organizations must provide competent customs with a written authorization from their businesses or organizations and as well as specimen signatures.

Importers or exporters who do not wish to directly conduct business with customs must use a licensed customs broker.

In circumstances, where the services of a licensed customs broker are not available, an importer, exporter or owner of the goods may propose to the Minister of Economy and Finance for a temporary and revocable authorization to allow persons who are not qualified customs brokers to fulfill customs formalities on their behalf. Such special authorizations will only be granted for a specific time limit and for operations involving some specific goods.

Praka 4.-

Any person wishing to carry out the business of customs broker must obtain a customs broker license from the Minister of Economy and Finance. An application, whose form and instructions are set by Customs and Excise Department, for a customs broker license must be submitted to the Director of Customs.

The application includes:

- name and address of the applicant. In the case of a company, names and address of the directors and officers must be mentioned;
- the locations where the customs broker business is to be conducted;
- name of qualified customs brokers and locations where they will operate;
- financial statements implying that the applicant has a sufficient financial resource to operate the business;

- a certificate of non-conviction issued by the competent judicial authority;
- a valid VAT registration certificate;
- other documents and information relating to law compliance.

Praka 5.-

An individual will be considered as a qualified customs broker under this Prakas if the person:

- is a citizen or resident of Cambodia;
- is at least eighteen (18) years of age;
- possesses a minimum of a high school certificate level;
- provides a “certificate of non-conviction” issued by the competent judicial authority;
- has sufficient financial resources to conduct the business;
- has successfully passed the Customs Broker Qualification Examination administered by the Customs and Excise Department; and
- has a good record of fiscal compliance.

Praka 6.-

A legal person will be considered as qualified customs broker under this Prakas if:

1. the company:

- is incorporated in Cambodia and has a Commercial Registration Certificate issued by the Ministry of Commerce;
- has sufficient financial resources to conduct its business;
- has a good record of fiscal compliance; and
- has a Value Added Tax Registration Certificate issued by the Tax Department.

2. all members of the board of directors of the company have a “certificate of non-conviction” issued by the competent judicial authority;

3. all members of the board of directors have a good record of fiscal compliance;

4. a majority of the members of the board of directors are citizens or residents of Cambodia; and

5. at least one employee of the company is a qualified customs broker in accordance with the provisions Praka 5 of this Prakas.

Praka 7.-

The Customs and Excise Department shall define minimum specialized subjects relevant to customs broker profession and may organize training courses for persons who intend to take the Customs Broker Qualification Examination.

Praka 8.-

The Customs and Excise Department shall organize a Customs Broker Qualification Examination at least once every year and also issue a public notice, on date, place and requirements, of such examination at least 60 days before the date of the examination.

Praka 9.-

Customs broker licenses shall be issued on an individual basis to persons who are determined to be qualified customs. A legal person shall only be licensed as a customs broker if at least one employee of the company is a qualified person.

Praka 10.-

The customs broker license shall specify the customs offices where the broker is licensed to operate, as well as customs broker's compulsory terms and conditions. The license shall be granted for a fixed period of two years.

Praka 11.-

An application for a license may be denied if the applicant does not meet the qualifications. After being informed of the license denial, the applicant may, through furnishing additional supporting documents, request the Minister of Economy and Finance to review the decision.

Praka 12.-

Upon a request made by the Director General of Customs and Excise Department, the Ministry of Economy and Finance may cancel or suspend the license of a customs broker if the broker has:

- failed to comply with this Prakas;
- contravened the provisions of the Law on Customs or a regulation relating to the importation or exportation of goods;
- defrauded the Royal Government of Cambodia or a client;
- become insolvent or bankrupt;
- engaged in any dishonest conduct while conducting business;

- ceased to carry on business as a customs broker, or failed to carry out his duties and responsibilities as a customs broker in a competent manner;
- been no longer qualified under these Regulations.

The Director of Customs may recommend to the Minister of Economy and Finance the cancellation or suspension of authorization to operate as a customs broker after carrying out an investigation of any allegations including receiving comments from the Customs Broker Committee.

Before a licence is cancelled or suspended, the Minister of Economy and Finance or a person designated by him shall give a 30 day notice of the proposed cancellation or suspension to the customs broker by providing reasons for this licence cancellation or suspension and also allowing the broker to respond or present the reasons relating to this case.

Praka 13.-

All licensed customs brokers must pay an annual license fee of 2,000,000 Riels to the Customs and Excise Department. This fee shall not be refunded.

Praka 14.-

Applications for renewal of licenses must be submitted to the Customs and Excise Department at least 30 days before the expiration of the license. License renewal applications shall be submitted as the form and with the attached documents in accordance with the provisions Praka 4 of this Prakas and shall be approved by the Minister of Economy and Finance.

Praka 15.-

Before commencing operations, a licensed customs broker must deposit security with the Customs and Excise Department sufficient to cover duty, taxes, and fees to be paid at any time for its customs clearance operations.

The form and amount of security shall be established by the Director of Customs in accordance with the provisions of the Prakas on Security issued by the Ministry of Economy and Finance.

Praka 16.-

An application for a new customs broker license must be submitted when the ownership of a business changes, regardless of whether the name of the company changes.

The licensed customs broker must notify the Director of Customs in writing of the proposed change, and submit a complete license application, including all documentation, and will be processed as a new application in accordance with the provisions of this Prakas.

Praka 17.-

No compensation or damages may be paid for a denial or temporary or permanent revocation of authorization to operate as a customs broker.

Praka 18.-

Licensed customs brokers must provide Customs written authorizations from the importer, exporter or owner of the goods authorizing the customs broker to conduct customs clearance on their behalf. Such authorizations shall specify any time limit and the locations where the broker may carry out customs clearance, and may specify any other conditions set by the Customs and Excise Department.

Qualified customs brokers employed by licensed customs broker firms must provide customs a written authorization and a specimen signature from the concerned firms.

Praka 19.-

Authorized customs broker firms shall:

- only conduct business as a customs broker in locations where they are authorized to operate in their licenses;
- have a qualified customs broker located at each office where the firms conduct their businesses. The broker must display at every concerned customs office a name badge and license or a copy thereof;
- immediately notify the Director of Customs of any change in: the address of the company, the name of the company, the officers or directors of the company, the manager of the company, the ownership of the company, or a person who is the qualified customs broker for the firms;
- provide the importer or exporter the customs declaration and other relevant documents relating each transaction.

Praka 20.-

Every licensed customs broker shall retain:

- all records and books of accounts indicating all financial transactions made while transacting business as a customs broker;

- a copy of each customs declaration and all supporting documents;
- copies of all correspondence, bills, accounts, statements and other papers received or prepared by the customs broker that relate to the transaction of business as a customs broker.

Authorized customs brokers must retain all the above mentioned records and documents at their places of business in Cambodia for 10 years from the date of registration of the customs declaration, or from the end of the year in which the records, correspondence, or other documents were produced or received. The information required above shall be kept in such a manner as to enable a customs officer to perform detailed audits and to obtain or verify the information.

Praka 21.-

Authorized customs brokers are responsible for operations under their managements. Customs brokers found to be committing offences under the customs law and other laws and regulations are liable to penalties under existing laws and regulations.

In cases where the importer, exporter or owner of goods cannot be located, the customs broker shall be liable for payment of duties, taxes and other charges in accordance with existing laws and regulations.

Praka 22.-

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

Praka 23.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

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 Praka 23*

**Senior Minister,
Minister of Economy and Finance**
Signature

Keat Chhon

- *Cambodia Chamber of Commerce*
"For publicized cooperation and implementation"
- *Official Journal*
- *Document - Archive*

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 116 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Customs Bonded Warehouse

**Senior Minister,
Minister of Economy and Finance**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

To establish procedures for the establishment, licensing and operation of Customs Bonded Warehouses in accordance with the provisions of Article 44, 45, 46 and 49 of the Law on Customs.

A customs bonded warehouse is a building, place or an area that is authorized to store goods for a specified period of time under customs control. Imported goods and domestic goods destined for export may be placed in a customs bonded warehouse.

Praka 2.-

While goods are stored in a customs bonded warehouse, duties and taxes are suspended. Any restrictions and prohibitions on the goods may be waived up to the time the goods are released for Cambodian domestic consumption, or are exported.

Praka 3.-

There are three types of customs bonded warehouses:

- Type A: Public Bonded Warehouses are customs bonded warehouses that are authorized by the Ministry of Economy and Finance and may be operated by government agencies or by any approved person. Any person who has the legal right to goods may store their goods in a Public Bonded Warehouse; including importers, a person to whom the goods have been sold while in the warehouse, or any other person having the legal right to dispose of the goods;

- Type B: Private Bonded Warehouses are customs bonded warehouses that are authorized by the Director of Customs and to be solely used by authorized persons for storage of specific goods for their own use, including operators of duty-free shops;

- Type C: Special Bonded Warehouses are customs bonded warehouses that are authorized by the Director of Customs and that are used for the storage of hazardous goods, goods that could affect the quality of other goods or goods that require special storage facilities. Such warehouses may be private or public.

Praka 4.-

Licenses issued for customs bonded warehouses shall establish the terms of the contract and business operation between customs and the customs bonded warehouse operator. The business contract will establish:

- the rights, duties and obligations of each party;
- the location of the bonded warehouse;
- period of time of operation and possibility of any extension;
- an approved building and site plan;
- the form and amount of security;
- management procedures;
- transportation in transit formalities;
- goods authorized to be stored in the bonded warehouse, and
- other conditions as may be required by customs.

Praka 5.-

Any person who wishes to apply for a customs bonded warehouse license shall submit a completed application to the Director of Customs in a prescribed form, together with a detailed plan of construction and location of the proposed customs bonded warehouse.

The license may be issued if:

- the applicant provides a “letter of non-conviction” issued by a competent judicial authority;
- the applicant has sufficient financial resources to enable him to provide the facilities, equipment, personnel and services required to operate the customs bonded warehouse;
- the applicant does not have a record of non-compliance with fiscal obligations;
- customs determines that the proposed operation has economic efficiency;
- the site of the proposed customs bonded warehouse is within a reasonable distance from major transportation routes and a customs office;
- the proposed customs bonded warehouse contains adequate space for the secure storage of imported and exported goods;
- the structure of the proposed facility will be suitable for the operation of a customs bonded warehouse; and
- customs is able to provide services with respect to the proposed customs bonded warehouse.

The licence may be amended by the Minister of Economy and Finance to:

- change restrictions or conditions specified in the licence regarding the goods that may be received in the customs bonded warehouse, or to specify such restrictions and conditions; or
- change the name of the licensee, where the name of the licensee is changed.

The licence may be cancelled by the Ministry of Economy and Finance if the licensee:

- no longer owns or leases the place that is licensed as a customs bonded warehouse;

- requests the Minister of Economy and Finance in writing to cancel the licence; or

- is legally bankrupt.

The licence may be suspended or cancelled by the Minister of Economy and Finance where the licensee:

- is the subject of a receivership in respect of his debts;

- has not met the requirements of the provisions of this Prakas;

- fails to comply with the provisions of any existing law or regulation respecting the importation or exportation of goods;

- has dishonestly acted in his business dealings with customs brokers, importers, carriers or the Royal Government's institutions, or

- has been incompetent in the operation of the customs bonded warehouse;

- where the volume of goods being received in the warehouse is no longer sufficient to warrant continuation of the bonded warehouse,

- where the customs administration is no longer able to provide service to the bonded warehouse.

When a license is suspended, the customs bonded warehouse is not allowed to operate and customs may lock and seal the bonded warehouse and keep it locked during the period of suspension.

Praka 6.-

Every operator of a customs bonded warehouse shall pay to the government an annual license fee equal to 1% of the average monthly duties and taxes outstanding on goods stored in the warehouse. This annual license fee is to be paid at the end of the fiscal year. If the license is issued after July 1, the license fee for that fiscal year shall be half the annual fee.

Praka 7.-

Operators of customs bonded warehouses shall provide security to customs in an amount equal to 5% of the yearly duties and taxes outstanding on goods stored in the bonded warehouses. The form of security shall be in accordance with the provisions of Article 41 of the Law on Customs and related regulations.

For the first year of operation, the Director of Customs shall fix the amount of security.

Customs shall verify that the amount of security is sufficient to meet the requirements in the paragraph one above, and may adjust this amount if necessary.

Praka 8.-

The customs bonded warehouse operator is responsible for all expenses for the operation, maintenance and repair of the warehouse. The operator must provide and maintain, at his expense, adequate office space and facilities for the use of customs staff, including adequate space for inspection of goods by customs.

The operator must provide personnel and equipment required to ensure that goods can properly be inspected by customs, and must have sufficient staff to control the warehouse, to maintain records, and to provide records to customs when required.

The customs bonded warehouse must be secured with adequate locks on doors and windows. Goods must be securely stored and adequate procedures must be in place to maintain security. Access to the bonded warehouse shall be restricted to designated persons as determined by customs.

Praka 9.-

The bonded warehouse operator must maintain records of all goods stored in the bonded warehouse in accordance with customs' requirements, and must ensure proper controls are in place to prevent loss of goods.

The operator's records must be able to track the movement of all goods under customs' control in the bonded warehouse, including:

- the movement of goods into the warehouse;
- the movement while stored in the warehouse;
- transfers of goods to and from other licensed bonded warehouses;
- records of manipulation, unpacking, packing, alteration or combination with other goods in warehouse; and
- the removal of goods from the bonded warehouse.

Customs will conduct periodic verifications of records and physical inventory to monitor compliance.

Failure to keep adequate records will result in the application of penalties in accordance with the existing law. In the case of continued non-compliance, the operator may be subject to possible suspension or cancellation of the bonded warehouse license.

Praka 10.-

Goods may be stored in the customs bonded warehouse for up to 2 years from the date of registration of the customs declaration. Before its expiry date, owners of the goods may request an extension of this time limit for storage of goods of up to twelve months if the goods are still in good condition.

Praka 11.-

While stored in customs bonded warehouse, goods can be sold or transferred. The importer or owner of the goods is to inform customs in writing of this transfer of ownership.

Goods stored in a customs bonded warehouse can be transferred to another licensed customs bonded warehouse under customs control. Transfer documents shall be submitted to customs for all such transfers.

Praka 12.-

Goods removed for export shall be subject to submission of a customs export declaration, and no import or export duties and taxes shall be charged, except domestic goods which may be subject to export duty.

Applicable duties and taxes on goods removed for home use shall be charged according to the customs tariff and the rates of duties and taxes in effect on the date of registration of the customs declaration for removal of the goods from the bonded warehouse.

Praka 13.-

Owners of goods in customs bonded warehouses shall be allowed by customs to have access to their goods, to inspect, take samples and carry out necessary operations to preserve the those goods provided that those actions do not change the essential character of the goods. Those operations can be fumigating, drying, cleaning, testing, and normal handling operations such as breaking bulk, repackaging, sorting and grading, marking, labeling or tagging and so on.

Praka 14.-

In a specific circumstance, the Ministry of Economy and Finance may issue licenses for the operation of customs manufacturing bonded warehouses in accordance with the licensing provisions in this Prakas. Licensed customs manufacturing bonded

warehouse operators are authorized to carry out processing and manufacturing of approved products under control of customs. Operators of such warehouses are allowed to import certain types of dutiable raw materials/components, and machinery and equipment, whose payment of duties and taxes are suspended, to be directly used in the manufacture or processing of goods.

The license issued for the operation of the customs manufacturing bonded warehouse shall specify the list of raw materials/components and machinery and equipment that may be imported with suspended payment of duties and taxes.

Imported goods that are removed from the customs manufacturing bonded warehouse for domestic consumption shall be subject to the duties and taxes payable in accordance with Article 49 of the Law on Customs.

Finished products removed from customs manufacturing bonded warehouses for domestic consumption are subject to the payment of duties and taxes on the value of imported raw materials used in their manufacture upon which duties and taxes have been suspended.

Duties and taxes shall be charged according to the customs tariff and the rates of duties and taxes in effect on the date of the registration of the customs declaration for admission of the goods to the warehouse.

Praka 15.-

The Minister of Economy and Finance may issue licenses for the operation of customs manufacturing bonded warehouses for the purpose of processing or refining of crude petroleum or bituminous minerals to obtain petroleum products in accordance with the licensing provisions of this Prakas.

Such licenses shall establish the terms and conditions for operating of such customs manufacturing bonded warehouses.

Duties and taxes on imports of crude petroleum or bituminous minerals for processing for export shall be suspended in accordance with Article 49 of the Law on Customs.

Praka 16.-

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

Praka 17.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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 Praka 17*
- *Customs and Excise Department*
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- *Official Journal*
- *Document - Archive*

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 117 MEF.BK

Phnom Penh, 15th February 2008

PRAKAS

on

Temporary Export of Goods

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

In accordance with Article 17 of the Law on Customs, Customs may authorize the temporary export of goods from the customs territory for the following purposes:

- a-** to be repaired, added to, manufactured, or for additional work or testing;
 - b-** for exhibitions or trade fairs;
 - c-** to be operated or used outside the customs territory and then re-imported, including personal goods carried by travelers;
 - d-** for other purposes as approved by the Director of Customs.
-

Praka 2.-

The exporter or his authorized representative shall submit a Customs Export Declaration at the Customs office of export indicating that the export of goods is on a temporary basis.

Praka 3.-

Duty and taxes are not payable on temporarily exported goods.

Upon their re-importation, duty and taxes are payable only on the foreign value of any repairs, additions to, manufacturing, or additional work carried out on temporarily exported goods, and any other dutiable charges.

Praka 4.-

The value of repairs to goods temporarily exported under a warranty, and for which no payment is made, are exempt from duty and taxes upon their re-importation. Declarants must provide satisfactory evidence to Customs that the repairs or work is being done under warranty.

Praka 5.-

Prior to authorizing the temporary export of goods, Customs may require proof that the goods were manufactured or produced in Cambodia, or if imported, that they were properly entered into the customs territory and any applicable duties and taxes paid.

Praka 6.-

Goods may be temporarily exported from the customs territory under the provisions of Praka 1 for a maximum period of one year from the date of registration of the customs export declaration. Customs may approve extensions to this period, upon receipt of a written request from the declarant.

Praka 7.-

Customs may require a security deposit in cases of the temporary export of goods that are subject to export duty and taxes, or in case of temporary export of restricted or prohibited goods upon receipt of authorization from the competent authority for temporary export.

Praka 8.-

Upon re-importation, the declarant must provide sufficient evidence to customs that the goods were temporarily exported, including the customs export declaration and any other document showing additional foreign value of the goods if any.

Praka 9.-

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

Praka 10.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior Minister,
Minister of Economy and Finance**
Signature

Copied to:

- Ministry of the Royal palace
- Secretariat General of the Senate
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- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
- "To be informed"
- Customs and Excise Department
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Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 387 MEF.BK

Phnom Penh, 22nd May 2008

PRAKAS

on

Customs Valuation of Imported Goods

**Senior Minister,
Minister of Economy and Finance**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Chapter I

Definitions

Praka 1 .-

For the purposes of this Prakas :

Brokerage means a cost or an amount charged by brokers or middlemen working to promote a transaction and often not clearly labelled as representatives of either party. A brokerage charge is only included to the extent that it relates to the sale being valued.

Buying commission means a fee paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods.

Computed value means the value determined in accordance with Chapter VII of this Prakas.

Deductive value means the value determined in accordance with Chapter VI of this Prakas.

Fee means any cost, charge, payment or amount paid or payable in respect of a debt.

General expenses means the direct and indirect costs, charges, and expenses of producing and selling goods for export to Cambodia.

Goods of the same class or kind means imported goods that:

(a) Are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and

(b) For the purposes of:

(i) Chapter VI, were exported from any country; and

(ii) Chapter VII, were produced in and exported from the country in and from which the goods being valued were produced and exported.

Identical goods means imported goods that:

(a) Are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods, and

(b) Were produced in the country in which the goods being valued were produced; and

(c) Were produced by or on behalf of the person who produced the goods being valued, but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly, or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.

Price actually paid or payable in relation to any goods means the sum of all amounts actually paid or payable by the buyer to or for the benefit of the seller in respect of the goods.

To produce includes to grow, to manufacture, and to mine.

Selling commission means a fee paid or payable by the seller to the seller's agent for the service of representing the seller overseas in respect of the sale of the goods.

Similar goods means imported goods that :

(a) Closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued and

(b) Were produced in the country in which the goods being valued were produced; and

(c) Were produced by or on behalf of the person who produced the goods being valued : but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly or indirectly by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.

Sufficient information in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment.

Transaction value means the value determined in accordance with Chapters II and Chapters III of this Prakas.

Praka 2 .-

For the purposes of this Prakas, persons shall be deemed to be related only if:

(a) They are officers or directors of one another's business; or

(b) They are legally recognized partners in business; or

(c) They are employer and employee; or

(d) Any person directly or indirectly owns, controls, or holds 5 percent or more of the outstanding voting stock or shares of both of them; or

- (e) One of them directly or indirectly controls the other; or
- (f) Both of them are directly or indirectly controlled by a third person; or
- (g) Together they directly or indirectly control a third person. or
- (h) They are members of the same family.

Praka 3 .-

For the purposes of this Prakas, charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be regarded as part of the Customs value where :

- (a) The charges are distinguished from the price actually paid or payable for the goods; and
- (b) Such goods are actually sold at the price declared as the price actually paid or payable; and
- (c) The buyer, if required, can demonstrate that :
 - (i) The financing arrangement was made in writing:
 - (ii) The claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

Chapter II

Transaction value as primary basis of valuation

Praka 4 .-

The Customs value of imported goods shall be their transaction value, that is, the price actually paid or payable for the goods when sold for export to Cambodia, adjusted in accordance with Chapter III of this Prakas, if :

- (a) There are no restrictions respecting the disposition or use of the goods by the buyer, other than restrictions that:
 - (i) Are imposed by law or the competent Authority of Cambodia; or
 - (ii) Limit the geographical area in which the goods may be resold; or
 - (iii) Do not substantially affect the value of the goods; or
- (b) The sale of the goods or the price actually paid or payable for the goods is not subject to some condition or consideration in respect of which a value cannot be determined, or

(c) The buyer and seller of the goods are not related at the time the goods are sold for export or, where the buyer and seller are related at that time,

(i) Their relationship did not influence the price actually paid or payable for the goods; or

(ii) The importer demonstrates that the transaction value of the goods meets the requirements set out in Article 5 of this Chapter.

Praka 5 .-

In a sale between related persons, for the purpose of showing that the relationship did not influence the transaction value, the importer shall produce evidence that the transaction value of the goods being valued, closely approximates the Customs value of other goods exported at the time or substantially at the same time as the goods being valued, being

(a) The transaction value of identical goods or similar goods in respect of a sale of those goods for export to Cambodia between a seller and buyer who are not related at the time of the sale; or

(b) The deductive value of identical or similar goods determined in accordance with Chapter VI of this Prakas; or

(c) The computed value of identical or similar goods determined in accordance with Chapter VII of this Prakas.

Praka 6 .-

Where the relationship between the buyer and seller of the goods is considered to have influenced the price actually paid or payable, the Customs shall inform the importer of the reasons, in writing, if so requested and shall provide the importer the opportunity to satisfy the Customs that the relationship did not influence the price.

Praka 7 .-

Where Article 5 of this Chapter applies, the importer shall provide the following information:

(a) The nature of the goods being valued:

(b) The nature of the industry that produces the goods being valued:

(c) The season in which the goods being valued are imported:

(d) Whether a difference in values is commercially significant:

- (e) The trade levels at which the sales take place:
- (f) The quantity levels of the sales:
- (g) Any of the amounts referred to in Chapter III of this Prakas:
- (h) The costs, charges, or expenses incurred by a seller when the seller sells to a buyer to whom the seller is not related that are not incurred when the seller sells to a buyer to whom the seller is related.

Praka 8 .-

If the Customs value cannot be determined under this Chapter, or if Customs has reason to doubt the truth or accuracy of the declared Customs value and, after having sought further explanation or other evidence the Customs is still not satisfied that the Customs value can be determined under this Chapter. The Customs, in accordance with the Article 21 of the Law on Customs, may determine the Customs value of the goods by proceeding sequentially through Chapters IV to Chapters VIII of this Prakas to the first such Chapter of this Prakas under which the Customs value can be determined.

Praka 9 .-

On the written request of the importer, the order of consideration of the valuation basis provided for in Chapters VI and Chapters VII of this Prakas shall be reversed in accordance with paragraph (f) Article 21 of the Law on Customs.

Chapter III

Adjustment of price actually paid or payable

Praka 10 .-

In determining the transaction value of goods under Chapter II of this Prakas, the price actually paid or payable for the goods shall be adjusted :

(a) By adding amounts, to the extent that each such amount is not otherwise included in the price actually paid or payable for the goods and is determined on the basis of sufficient information, equal to :

(i) Commissions and brokerage, except buying commissions in respect of the goods incurred by the buyer, other than fees paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods; and

(ii) The packing costs and charges incurred by the buyer in respect of the goods, including the cost of cartons, cases, and other containers and coverings that are treated for customs purposes as being part of the imported goods and all expenses of packing incidental to placing the goods in the condition in which they are shipped to Cambodia; and

(iii) The value of any of the following goods and services:

(A) Materials, component parts, and other goods incorporated in the imported goods.

(B) Tools, dies, moulds, and other goods utilized in the production of the imported goods.

(C) Materials consumed in the production of the imported goods.

(D) Engineering, development work, artwork, design work, plans, and sketches undertaken elsewhere than in Cambodia and necessary for the production of the imported goods,

Determined in accordance with Article 11 of this Prakas, that are supplied, directly or indirectly, by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles;

(iv) Royalties and licence fees, including payments for patents, trademarks, and copyrights in respect of the imported goods that the buyer must pay, directly or indirectly, as a condition of the sale of the goods for export to Cambodia, exclusive of charges for the right to reproduce the imported goods in Cambodia;

(v) The value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue, directly or indirectly, to the seller; and

(vi) The costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods until the goods have arrived in Cambodia:

(b) By deducting amounts, equal to any of the following costs, charges, or expenses, provided that they are distinguished from the price actually paid or payable :

(i) Any reasonable cost, charge, or expense that is incurred for the construction, erection, assembly, or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported

(ii) Any reasonable cost, charge, or expense that is incurred in respect of the transportation or insurance of the goods within Cambodia and any reasonable cost charge, or expense associated therewith.

(iii) Any Customs duties or other taxes payable in Cambodia.

Praka 11 .-

The value of the goods and services described in sub-paragraph (iii) paragraph (a) Article 10 of this Prakas shall be determined :

(a) In the case of materials, components, parts and other goods incorporated in the goods being valued or any materials consumed in the production of the goods being valued :

(i) By ascertaining :

(A) Their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time of their acquisition; or

(B) Their cost of acquisition incurred by the person related to the buyer, where the goods were acquired by the buyer from a person who was related to the buyer at the time of their acquisition but who did not produce them; or

(C) Their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and

(ii) By adding :

(A) The cost of their transportation to the place of production of the goods being valued, and

(B) The value added to them by any repairs or modifications made to them after they were so acquired or produced:

(b) In the case of tools, dies, moulds, and other goods, utilised in the production of the goods being valued :

(i) By ascertaining :

(A) Their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time they were so acquired; or

(B) Their cost of acquisition incurred by the person related to the buyer, where they were acquired by the buyer from a person related to the buyer at the time they were so acquired but who did not produce them; or

(C) Their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and

(ii) By adding :

(A) The cost of their transportation to the place of production of the goods being valued; and

(B) The value added to them by any repairs or modifications made to them after they were so acquired or produced; and

(iii) By deducting an amount to account for any previous use of the goods made after the goods were so acquired or produced.

(c) In the case of engineering, development work, art work, design work, plans and sketches, undertaken elsewhere than in Cambodia and necessary for the production of the goods being valued by ascertaining :

(i) Their cost of acquisition or lease, where they were acquired or leased by the buyer from a person who was not related to the buyer and are not generally available to the public; or

(ii) Their cost of acquisition or lease incurred by the person related to the buyer, where they were acquired or leased by the buyer from a person related to the buyer, but who did not produce them and are not generally available to the public; or

(iii) The cost to the public of obtaining them where they are available generally to the public; or

(iv) The cost of production where they were produced by the buyer or a person related to the buyer at the time of their production.

Praka 12 .-

Where any adjustment in terms of this Chapter cannot be made because of the lack of sufficient information, the transaction value of the goods being valued cannot be determined under Chapter II of this Prakas.

Chapter IV

Transaction value of identical goods as Customs value

Praka 13 .-

Where the Customs value of imported goods cannot be determined under Chapter II of this Prakas, the Customs value of the goods shall be the transaction value of identical goods in respect of a sale of those goods for export to Cambodia if that transaction value is the Customs value of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

(a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) In the same or substantially the same quantities as the goods being valued.

Praka 14 .-

Where the Customs value of imported goods cannot be determined under Article 13 of this Prakas because identical goods were not sold under the conditions described in paragraph (a) and paragraph (b) Article 13 of this Prakas, there shall be substituted the value of identical goods sold under any of the following conditions:

(a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued but in quantities different from the quantities in which those goods were sold; or

(b) To a buyer at a trade level different from that of the buyer of the goods being valued but in the same or substantially the same quantities as the quantities in which those goods were sold; or

(c) To a buyer at a trade level different from that of the buyer of the goods being valued and in quantities different from the quantities in which those goods were sold.

Praka 15 .-

For the purposes of determining the Customs value of imported goods under Article 13, the transaction value of identical goods shall be adjusted by adding or deducting amounts to account for :

(a) Commercially significant differences between the costs, charges, and expenses referred to in sub-paragraph (vi) paragraph (a) Article 10 of this Prakas in

respect of the identical goods and those costs, charges, and expenses in respect of the goods being valued due to differences in distances and types of transport.

(b) Where the transaction value is in respect of identical goods sold under the conditions described in any of paragraphs (a) to paragraphs (c) Article 14 of this Prakas, differences in the trade levels of the buyers of the identical goods and the goods being valued or the quantities in which the identical goods and the goods being valued were sold or both, as the case may be,

If each amount can be determined on the basis of sufficient information. Where any such amount cannot be so determined, the Customs value of the goods being valued shall not be determined on the basis of the transaction value of those identical goods under this Chapter.

Praka 16 .-

Where, in relation to imported goods being valued, there are two or more transaction values of identical goods that meet all the requirements set out in Articles 13 and Article 15 of this Prakas or where there is no such transaction value but there are two or more transaction values of identical goods sold under the conditions described in any of paragraphs (a) to paragraphs (c) Article 14 of this Prakas that meet all the requirements set out in this Chapter that are applicable by virtue of Article 14 of this Prakas, the Customs value of the goods being valued shall be determined on the basis of the lowest such transaction value.

Chapter V

Transaction value of similar goods as Customs value

Praka 17 .-

Subject to Articles 14 to Articles 16 and Article 18 of this Prakas, where the Customs value of imported goods cannot be determined under Chapter IV of this Prakas, the Customs value of the goods shall be the transaction value of similar goods in respect of a sale of those goods for export to Cambodia if that transaction

value is the Customs value of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

(a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) In the same or substantially the same quantities as the goods being valued.

Praka 18.-

The Provisions of Articles 12, Articles 13 and Articles 14 of Chapter IV of this Prakas shall apply to this Chapter in respect of similar goods as if every reference in those Articles to "identical goods" were a reference to "similar goods".

Chapter VI

Deductive value as Customs value

Praka 19 .-

Subject to Article 8 and Articles 9 of this Prakas, where the Customs value cannot be determined under Chapter V of this Prakas, the Customs value of the goods shall be the deductive value in respect of the goods.

Praka 20 .-

Where the goods being valued or identical goods or similar goods are sold in Cambodia in the condition in which they were imported at or about the same time as the time of importation of the goods being valued, the deductive value of the goods being valued shall be the price per unit in respect of sales described in Article 23 of this Prakas determined in accordance with that Article and adjusted in accordance with Article 24 of this Prakas, at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold.

Praka 21 .-

Where the goods being valued or identical goods or similar goods are sold in Cambodia in the condition in which they were imported before the expiration of 90 days after the importation of the goods being valued but are not so sold at or about the same time as the time of that importation, the deductive value of the goods being valued shall be the price per unit in respect of sales described in Article 23, determined in accordance with that Article and adjusted in accordance with Article 24, at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold at the earliest date after the importation of the goods being valued.

Praka 22 .-

Where the goods being valued or identical goods or similar goods are not sold in Cambodia in the circumstances described in Article 20 or Article 21, but the goods being valued, after being assembled, packaged, or further processed in Cambodia, are sold in Cambodia before the expiration of 90 days after importation and the importer of the goods being valued requests that this Article be applied in the determination of the Customs value of those goods, the deductive value of the goods being valued shall be the price per unit, in respect of sales described in Article 23, determined in accordance with that Article and adjusted in accordance with Article 24, at which the greatest number of units of the goods being valued are so sold.

Praka 23 .-

For the purposes of Articles 20, Articles 21 and Articles 22, the price per unit in respect of any goods being valued or identical goods or similar goods, shall be determined by ascertaining the unit price in respect of sales of the goods at the first trade level after their importation to persons who :

(a) Are not related to the persons from whom they buy the goods at the time the goods are sold to them; and

(b) Have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods, any of the goods or services referred to in Chapter 3 Article 10 paragraph (a) sub-paragraph (iii) of this Prakas,

At which the greatest number of units of the goods is sold where, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

Praka 24 .-

For the purposes of Articles 20 to 22, the price per unit in respect of any goods being valued or identical goods or similar goods, shall be adjusted by deducting an amount equal to the sum of:

(a) An amount, determined in accordance with Article 25, equal to

(i) The amount of commission generally earned on a unit basis; or

(ii) The amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis

In connection with sales in Cambodia of goods of the same class or kind as those goods:

(b) Reasonable costs charges and expenses that are incurred in respect of the transportation and insurance of the goods within Cambodia and reasonable costs, charges, and expenses associated therewith to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a) of this Article:

(c) Any Customs duties or other taxes payable in Cambodia, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this Article:

(d) Where Article 22 applies, the amount of the value added to the goods that is attributable to the assembly, packaging, or further processing in Cambodia of the goods, if that amount is determined on the basis of sufficient information.

Praka 25 .-

The amount considered to be equal to the amount of commission or the amount for profit and general expenses referred to in Article 24 paragraph (a) shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles that is supplied by or on behalf of the importer of the goods being valued; or

Where the information supplied is not sufficient, there can be an examination of sales in Cambodia of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can be obtained in respect of the amount of commission or the amount for profit and general expenses referred to in Article 24 paragraph (a).

Praka 26 .-

Where an amount referred to in Article 24 paragraph (d) in respect of any goods being valued cannot be determined on the basis of sufficient information, the Customs value of the goods cannot be determined on the basis of the deductive value under Article 22.

Chapter VII

Computed value as Customs value

Praka 27 .-

Where the Customs value of imported goods cannot be determined under Chapter VI of this Prakas, the Customs value of the goods shall be the computed value in respect of those goods.

Praka 28 .-

The computed value of the goods being valued is the sum of amounts equal to:

(a) The costs, charges, and expenses incurred in respect of, or the value of,

(i) Materials employed in producing the goods being valued;

(ii) The production or other processing of the goods being valued,

determined on the basis of :

(A) The commercial accounts of the producer of the goods being valued; or

(B) Any other sufficient information relating to the production of the goods being valued that are supplied by or on behalf of the producer of the goods and prepared in a manner consistent with the generally accepted accounting principles of the country of production of the goods being valued, including, without limiting the generality of the foregoing,

(iii) The costs, charges, and expenses referred to in sub-paragraph (ii) paragraph (a) Article 10 of this Prakas:

(iv) The value of any of the goods and services referred to in sub-paragraph (iii) paragraph (a) Article 10 of this Prakas, determined and apportioned to the goods being valued as referred to in that Chapter, whether or not such goods and services have been supplied free of charge or at a reduced cost:

(v) The costs, charges, and expenses incurred by the producer in respect of engineering, development work, artwork, design work. plans, or sketches undertaken in Cambodia that were supplied, directly or indirectly, by the buyer of the goods being valued for use in the production and sale for export of those goods to the extent that such elements are charged to the producer of the goods, apportioned to the

goods being valued as referred to in Chapter III Article 10 paragraph (a) sub-paragraph (iii) of this Prakas:

(b) The amount, determined in accordance with Article 29 of this Prakas, for profit and general expenses, generally reflected in sales for export to Cambodia of goods of the same class or kind as the goods being valued, made by the producers of the goods to buyers in Cambodia who are not related to the producers from whom they buy the goods at the time the goods are sold to them.

Praka 29 .-

The amount of profit and general expenses referred to in paragraph (b) Article 28 of this Prakas shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally acceptable accounting principles of the country of production of the goods being valued and that is supplied :

(a) By or on behalf of the producer of the goods being valued; or

(b) Where the information supplied by or on behalf of the producer of the goods being valued is not sufficient information, by an examination of sales for export to Cambodia of the narrowest group or range of goods of the same class or kind from which sufficient information can be obtained.

Chapter VIII

Residual basis of valuation

Praka 30 .-

Where the Customs value of imported goods cannot be determined under Chapter VII of this Prakas, it shall be determined on information available in Cambodia on the basis of a value derived from the methods of valuation set out in Chapters II to VII of this Prakas interpreted in a flexible manner and reasonably adjusted to the extent necessary to arrive at a Customs value of the goods.

Praka 31 .-

A Customs value shall not be determined on the basis of

(a) The selling price in Cambodia of goods produced in Cambodia; or

(b) A basis which provides for the acceptance of the higher of 2 alternative values; or

(c) The price of goods on the domestic market of the country of exportation;
or

(d) The cost of production, other than computed values that have been determined for identical or similar goods in accordance with Chapter VII of this Prakas;
or

(e) The price of goods for export to a country other than Cambodia, unless the goods were imported into Cambodia; or

(f) Minimum customs values; or

(g) Arbitrary or fictitious values.

Chapter IX

Transitional Provisions

Praka 32 .-

In accordance with the provision of Article 78 of the Law on Customs, Agreement on implementation of Article 7 of the General Agreement on Tariffs and Trade 1994 and the interpretative notes of the agreement which is the Annex of this Prakas, the Customs and Excise Department may request for approval from the Ministry of Economy and Finance in order to temporally delay the implementation of fully or partially the provision of this Prakas on some imported goods which the Customs and Excise Department consider as the sensitive goods or high risk goods.

Chapter X

Final Provisions

Praka 33 .-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
 "To be informed"
- Customs and Excise Department
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KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 776 MEF.BK.GDCE

Phnom Penh, 10th October 2011

PRAKAS

on

Amendment of the Provision of Praka 1 of the Prakas N° 387 MEF.CED

dated 22 May 2008 on Customs Valuation of Imported Goods

- *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;*
- *Referring to Prakas No 387 MEF.CED dated 22nd May 2008 of the Ministry of Economy and Finance on Customs Valuation of Imported Goods;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

Amend the provision of Praka 1 of the Ministry of Economy and Finance's Prakas on Customs Valuation of Imported Goods as stated in the above reference as follows:

“Praka 1 .- For the purposes of this Prakas :

- **Brokerage** means a cost or an amount charged by brokers or middlemen working to promote a transaction and often not clearly labelled as representatives of either party. A brokerage charge is only included to the extent that it relates to the sale being valued.

- **Buying commission** means a fee paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods.
- **Computed value** means the value determined in accordance with Chapter VII of this Prakas.
- **Deductive value** means the value determined in accordance with Chapter VI of this Prakas.
- **Fee** means any cost, charge, payment or amount paid or payable in respect of a debt.
- **General expenses** means the direct and indirect costs, charges, and expenses of producing and selling goods for export to Cambodia.
- **Goods of the same class or kind** means imported goods that:
 - (a) Are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and
 - (b) For the purposes of:
 - Chapter VI, were exported from any country; and
 - Chapter VII, were produced in and exported from the country in and from which the goods being valued were produced and exported.
- **Identical goods** means imported goods that:
 - (a) Are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods, and
 - (b) Were produced in the country in which the goods being valued were produced; and
 - (c) Were produced by the person who produced the goods being valued. Goods produced by a different person shall be taken into account only when there are no identical goods, as the case may be, produced by the same person as the goods being valued.

- (d) “Identical Goods” does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly, or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.
- **Price actually paid or payable** in relation to any goods means the sum of all amounts actually paid or payable by the buyer to or for the benefit of the seller in respect of the goods.
 - **To produce** includes to grow, to manufacture, and to mine.
 - **Selling commission** means a fee paid or payable by the seller to the seller's agent for the service of representing the seller overseas in respect of the sale of the goods.
 - **Similar goods** means imported goods that :
 - (a) Closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued and
 - (b) Were produced in the country in which the goods being valued were produced; and
 - (c) Were produced by the person who produced the goods being valued. Goods produced by a different person shall be taken into account only when there are no similar goods, as the case may be, produced by the same person as the goods being valued.
 - (d) “Similar Goods” does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Cambodia were supplied, directly, or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods.

- **Sufficient information** in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment.
- **Transaction value** means the value determined in accordance with Chapters II and Chapters III of this Prakas.

Praka 2.-

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

Praka 3.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**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*
- *Cabinet of **Samdech Akka Moha Sena Padei Techo Hun Sen Prime Minister of the Kingdom of Cambodia***
- *Council of Ministers*
- *"To be informed"*
- *As Praka 3*
- *"for implementation"*
- *Cambodia Chamber of Commerce*
- *"For publicized cooperation and implementation"*
- *Official Journal*
- *Document – Archive*

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 388 MEF.CE

Phnom Penh, 22 May 2008

PRAKAS

on

Post Clearance Audit by Customs and Excise Department

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

Post Clearance Audit by Customs and Excise Department is implemented in accordance with the provisions of Article 18, Article 52 and Article 57 of the Law on Customs and other relevant laws and regulations of the Kingdom of Cambodia.

Praka 2.-

Post Clearance Audit by Customs and Excise Department is an audit, investigation, inspection or control carried out in a systematic manner by competent Customs officers to verify the accuracy and authenticity of Customs declarations

through the examination of the relevant documents, books, records, and other business information systems that are kept in accordance with the provision of the Prakas on the Management of Documents, Books, Records and Other Information on Imports and Exports in the above reference by persons as described in Praka 6 of this Prakas.

Praka 3.-

The objective of Post Clearance Audit by Customs and Excise Department is to assure that persons described in Praka 6 of this Prakas are fully complying with the Law on Customs and all other relevant laws and regulations of the Kingdom of Cambodia. This objective may also involve ensuring that:

- All importation and exportation are properly declared to Customs;
- To verify accuracy and authenticity of customs declarations.
- The import and export and control of all goods under the prohibitions and restrictions list are in compliance with existing laws and regulations.
- All duties and taxes relating to diversions or home consumption, of those goods are properly paid and the conditions of this decision are made in accordance with existing laws and regulations.
- Declarants are complying with their obligation to retain all supporting documents for the period as set by the existing laws and regulations.
- All goods under Customs Temporary Storage procedure, Customs Bonded Warehouse procedure, goods under suspended procedure have properly completed the customs declaration procedure and are properly receipted.

Praka 4.-

Persons described in Praka 6 of this Prakas are responsible for the accurate declaration of the tariff classification, origin, and the customs value of imported goods and for the payment of duties and/or taxes. Those persons must disclose all information, invoices and other documentation to enable Customs to verify and accurately determine the tariff classification, origin of goods and the customs value of the imported goods.

Customs may, within 3 years of the date of registration of any customs declaration, following an audit, investigation, inspection or examination of the imported goods, re-determine the declared tariff classification, the declared origin of goods and the declared customs value.

When an audit, investigation, inspection or examination undertaken under this Praka finds any fraudulent activity, the Notice may be issued by the Director of Customs for the goods under investigation, within a period no longer than ten (10) years from the original date of registration of the customs declaration.

Praka 5.-

At the request of Customs, persons as described in Praka 6 of this Prakas are obliged to make available for examination all documents, books, records and other information concerning importation and exportation of goods.

Where the persons referred to in the first paragraph of this Praka are not in place, their representatives are obliged to make available the documents, books, records and other information.

When required by a competent customs officer, every such person must:

a. Provide copies of the documents as described in Praka 4 of the Prakas of the Ministry of Economy and Finance on the Management of Documents, Books, Records and Other Information on Import and Export as the above reference.

b. Answer any questions relevant to matters arising under this Prakas asked by a competent customs officer,

c. Where information is recorded or stored by means of an electronic or other device, operate the device, or cause it to be operated, to make the information available to the customs officer.

Praka 6.-

Post Clearance Audit by Customs and Excise Department shall be conducted on persons involved or engaged in the importation, exportation of goods, including Importers, Exporters, Custom Brokers, Operators of the Customs Temporary Storage, Operators of Customs Bounded Warehouse, Transportation companies or Other person who are directly or indirectly involved in the importation or exportation of goods..

Praka 7.-

Persons described in Praka 6 of this Prakas must cooperate with competent Customs officers who conduct Post Clearance Audits.

Competent Customs officers may, at any time in accordance with the law, enter any premises or place where documents, records, or other information are kept pursuant

to Article 51 of the Law on Customs and audit or examine those documents records, or other information, either in relation to specific transactions or to the adequacy and integrity of the manual or electronic systems by which such records are created and stored.

Competent Customs officers may inspect documents records, or other information or any property, process, or matter that the officer considers necessary or relevant for the purpose of collecting any duties and taxes under the Law on Customs, for the purpose of carrying out any other function of competent Customs officer, or for the purpose of collecting information required for the purposes of the Law on Customs.

Competent Customs officers shall have full access to all lands, buildings, and places and to all documents records and information, whether in the custody or under the control of the licensee, importer, or exporter, or any other person.

Competent customs officer may, without charge, make extracts from or copies of any such records or documents, take possession of by providing a report, and retain any document or record presented in connection with any declaration required under the Law on Customs.

Competent Customs officer shall, at the request of the person in possession of the document or record, provide that person with a true copy of the document or record certified by Competent Customs officer.

Praka 8.-

After conducting the Post Clearance Audit, if the Competent Customs officer has found no irregularity or violation of existing laws or regulations, the Customs officer must immediately complete the audit report and terminate the audit.

After conducting the Post Clearance Audit, if the Competent Customs officer has found any irregularity or violation of the existing laws or regulations, the Customs officer must make the report in writing of this violation and must collect all information or make extracts from copies of any records or documents by providing a report and retain any documents presented in accordance with the provision of this Prakas without any charges. Such retained records and documents must be submitted to the competent Chief of Office, Branch or Check Point with the audit report and take further action in accordance with the existing laws and regulations, if necessary.

Praka 9.-

Any person as described in the provision of Praka 6 of this Prakas, who is dissatisfied with the decision of competent customs officer or the correctness of the re-determination of customs value, origin, or the tariff classification of goods as provided in the Notice issued under the provision of this Prakas may appeal in writing to the Director General of Customs in accordance with the provision of article 24 or article 71 of the Law on Customs.

Praka 10.-

The Director of Customs shall issue instructions on the Procedures for the conduct of Post Clearance Audits.

Praka 11.-

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

Praka 12.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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
- Cabinet of Samdech Akka Moha Sena Padei Techo **Hun Sen** Prime Minister of the Kingdom of Cambodia
- Council of Ministers
- "To be informed"
- Customs and Excise Department
- As Praka 12
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 389 MEF.CE

Phnom Penh, 22 May 2008

PRAKAS

on

**The Transportation, Distribution, and Possession of
Imported Goods in the Customs Territory**

Senior Minister,

Minister of Economy and Finance

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

All imported goods are subject to the control of customs. Imported goods may be released from customs at the office of entry, they may be transported to inland customs offices under customs control for clearance, or they may be transported to a customs office for export under transit procedures.

Praka 2.-

The following controls are imposed on the transport, distribution and possession of imported goods:

a. In the customs zone all imported goods shall be accompanied by documents to show that the goods were legally imported such as a copy of the Customs declaration, Customs receipt for duty and taxes paid, or original transport permit issued by a competent Customs officer and a copy of the customs receipt.

b. In addition to the above requirements, prohibited and restricted goods must be accompanied by valid permits issued by the competent authority.

c. Goods identified as specially designated goods under Article 8 of the Law on Customs may be subject to the additional requirement for customs seals and stickers and to additional controls as may be determined by the Director of Customs.

d. Goods that are exempt or subject to suspensive regimes shall be accompanied by valid permits issued by the Customs Department.

Praka 3.-

The transport permit issued by the border customs office shall specify the clear identification of the legal means of transport of the goods, the legal destination of said goods, the transport itinerary, and the transportation time limit. The Director of Customs shall establish the instructions related to the need for transport permits, the terms of the issuance and utilization of the permits, and related procedures.

Persons in possession of goods, including transporters of goods, shall upon request present the goods and customs transport permits and other documents as stated in Praka 2 above to the competent customs officer.

Praka 4.-

Persons in possession of prohibited or restricted goods, or specially designated goods are required to have documents indicating that these goods were imported legally, or proof showing that the goods were legally produced within the customs territory, and that tax obligations have been met. These documents include customs receipts, invoices, manufacturing records, business permit.

Praka 5.-

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

Praka 6.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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 the Minister Ministers
"To be informed"
- Customs and Excise Department
- As Praka 6
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 508 MEF.BK

Phnom Penh, 01 July 2008

PRAKAS

on

Customs Transit

**Senior Minister,
Minister of Economy and Finance**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

The establishment of the customs transit procedure which allows the transport of goods from one customs office to another under customs control with import duties and taxes suspended is authorized in accordance with the provisions of Articles 13 and 25 of the Law on Customs.

Praka 2.-

International transit is the transport of cargo from a customs office of entry into the Customs Territory of the Kingdom of Cambodia to a customs office of exit from the Customs Territory and where such transport is a part of a complete journey beginning and terminating beyond the frontier of the Customs Territory.

National transit is the transport of cargo:

- from the customs office of entry to another customs office or authorized customs clearance premise in the Customs Territory of the Kingdom of Cambodia
- from a customs office or authorized customs clearance premise in the Customs Territory to a customs office of exit, or
- from one Customs office or authorized customs clearance premise to another Customs office or authorized customs clearance premise in the Customs Territory.

Praka 3.-

Transit cargo and transport vehicles are not subject to customs duties and taxes, but may be subject to charges and other fees related to the costs of processing transit operations as determined by the Ministry of Economy and Finance.

Praka 4.-

In order to ensure effective controls on customs transit operations and to facilitate trade, the Director of Customs may establish terms and conditions for transit operations in accordance with the obligations of the Royal Government of Cambodia under relevant international agreements and international standards of best practices.

The terms and conditions to be established by the Director of Customs include:

- Determination of authorized transit operators, including the rights to temporarily or permanently exclude any person, committing guilty of any offence against customs laws and regulations, from the use of the transit procedures;
- Detailed operational procedures, including documentation requirements, reporting procedures, and other restrictions related to procedures at the office of entry, office of exit and specifying strict route and time limits under customs transit procedures;
- Customs control procedures and requirements including sealing of transport units or containers;

- Procedures to be followed in the case of loss or destruction of the transit cargo, damage to the transit seals, tear of customs stamp or any other incident or accident capable of affecting the ability to comply with obligations;
- Transport vehicle and cargo container security standards;
- Security guarantees requirements in accordance with the Prakas on Security.

Praka 5.-

Any offences detected in connection with the transit operation shall be dealt with in accordance with the provisions of the Law on Customs and other related existing laws and regulations of the Kingdom of Cambodia.

Praka 6.-

Except the case as provided in Praka 7, transit goods shall only be transported in containers as defined in the second paragraph of this Praka, or in transport units approved by customs.

For purposes of this Prakas, container means a transport equipment device that is:

- a closed compartment intended for containing goods that is capable of being sealed;
- of a permanent nature and accordingly strong enough to be suitable for repeated use;
- specially designed to facilitate the carriage of goods by one or more modes of transport, without intermediate unloading and reloading of the goods;
- designed for ready handling, particularly when being transferred from one mode of transport to another;
- designed for easy filling and emptying; and
- to have an internal volume of at least one cubic meter.

An approved transport-unit for customs transit must be so constructed and equipped so that:

- customs seals can simply and effectively be affixed to it;
- no goods can be removed from or introduced into the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the Customs seal;
- it contains no concealed spaces where goods may be hidden; and

- all spaces capable of holding goods are readily accessible for Customs inspection.

Customs and Excise Department shall decide whether transport-units and containers are secure for the purposes of Customs transit control.

Praka 7.-

Heavy or bulky cargoes; which because of their weight, size, or nature being normally not carried in a closed compartment (container); may be allowed to be carried by non-sealed vehicles or containers, provided those goods can easily be identified by reference to the description given (in packing lists, photographs, drawings).

Customs may apply appropriate monitoring measures so as to prevent substitution, removal, or addition of goods.

Praka 8.-

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

Praka 9.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 9
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 734 MEF.BK

Phnom Penh, 11 September 2008

PRAKAS

on

Special Customs Procedures to be Implemented in Special Economic Zones

- *Seen the Constitution of the Kingdom of Cambodia*
- *Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Having Seen Anukret N° 148 ANK.BK dated 29 December 2005 on the Establishment and Management of Special Economic Zones.*
- *Having Seen Anukret N° 209 ANK.BK dated 31 December 2007 about the Implementation of the list of Prohibited and Restricted Goods.*
- *Referring to the recommendation of Samdach Akkak Moha Sena Padei Techo Hun Sen, Prime Minister of Kingdom of Cambodia dated 18 January 2008 on the Letter N° 188 MEF dated 17 January 2008 of the Ministry of Economy and Finance on Proposal for the Establishment Special Customs Legal Framework for implementation in Special Economic Zones.*
- *Referring to the necessity of the Ministry of Economic and Finance.*

HEREBY DECIDES

Praka 1.-

This Prakas is for the implementation of special customs procedures in SEZs as stipulated in the annex to this Prakas.

Praka 2.-

Any other laws or regulations that conflict with this prakas shall be considered nullified.

Praka 3.-

The Delegate of the Royal Government in charge of the Customs and Excise Department, tax collection points, Secretaries General, Chiefs of Cabinet, Department Directors and any other entities under the direction of the Ministry of Economy and Finance as well as other individuals and relevant institutions must effectively implement this Prakas from the day of the signing of this Prakas.

**Senior Minister of
The Ministry 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 the Minister Ministers
- Committee of Cambodia Special Economic Zones
"To be informed"
- Customs and Excise Department
- As Praka 3
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

ANNEX

To Prakas N^o. 734 MEF.BK Dated 11 September 2008

Issued by the Ministry of Economy and Finance on

SPECIAL CUSTOMS PROCEDURE

FOR THE IMPLEMENTATION OF THE SPECIAL ECONOMIC ZONE

1. Purpose and Scope

For the purposes of enhancing the competitiveness and attracting investment in the Kingdom of Cambodia in the Special Economic Zone (SEZ), trade facilitation relating to customs procedure require separate implementation of special customs procedure and less control mechanism than normal check points and to facilitate transportation in and out of the area. The special customs procedure is to be applied for current and future SEZ.

2. Definition

Special Economic Zone refers to the special area for the development of the economic sectors which brings together all industrial and other related activities and may include General Industrial Zones and/or Export Processing Zones. Each Special Economic Zone shall have a production area which may have a Free Trade Area, Service Area, Residential Area and Tourist Area. The procedure for establishment and management in the SEZ must be complied with existing Laws and Regulations especially Law on Investment, Fiscal Law, Customs Law and Sub-Decree on the Establishment and Management of the Special Economic Zone.

The special customs procedure for the implementation in the SEZ refers to the simplify customs formalities which competent customs officers, working permanently in each SEZ, can work persistently. The competent customs officers shall provide treatment or verify the conformity with the following provisions of point 3 of the special customs procedure for Zone Developer and Zone Investor both construction and business and production period. The duties are as follows:

- Implementing the decision of Cambodia Special Economic Zones Board to import construction materials and equipments for constructing the Zone Developer's area.
- Participating in the Special Economic Zone Administration to consider and to make in place decision of incentive imported production materials, construction equipments, production inputs by Zone Investors.

- In case of customs procedure is occasionally delayed, the competent customs officers shall facilitate for advance clearance.
- Managing controlling and verifying the compliances relating to task and duties of the Zone Developer and Investor during the construction, business, production, transportation to or from the area, Imported or Exported points and customs formalities at Entrance or Exit or in the Area.

3. The Special Customs procedure

3.1 Fencing SEZ and FTA.

3.1.1 To ensure the effectiveness of management, the Zone Developer shall firstly develop fence surround the zone with precise entrance and exit, build up office building for administration management in the area and necessary infrastructure in advance so that administrative officers working permanently in the SEZ, especially authorized customs officers who are responsible for coordinating and controlling Importation and Exportation in the Area.

3.1.2 Built-up concrete fence separately for producing, outward processing and FTA and all locations of each zone Investor.

3.2 Delegation to the representative of customs and excise working permanently in the SEZ: Director General of Customs and Excise Department shall authorize the representative to make decision on the permission of imported or exported goods in the SEZ on behalf of Ministry of Economy and Finance (MEF) or CED. Further delegation to the representative of CED working in SEZ on the decisions on behalf of MEF, can be done in case of prior approval or delegation in principal to CED by MEF. The duties are as follows:

3.2.1 Joining decision on master list of each item which is granted incentive imported duty or tax with the Special Economic Zone Administration.

3.2.2 Allowing to transport goods from border gate to process imported customs formalities in SEZ, both for the construction of infrastructure by zone developer and production process or business of the zone investor together with the right to authorize goods or equipments under state burden duty and tax compliance with the provisions of existing law and regulation without limiting quantity or value, except for high sensitive or abnormal goods which shall be permitted from CED in advance.

3.2.3 Allowing to process exported customs formalities in place then transport straight to border under customs surveillance.

3.2.4 Allowing to process customs formalities exported goods from SEZ for home use and the goods from other customs territories into SEZ.

3.2.5 Cooperating with other competence authorities, if necessary, to permanently monitor and surveillance on possibility of occasional violation and any offences, especially relating to incentive goods in the purpose of SEZ but veer destination for domestic market.

3.3 Determination of National Customs Territory and Different Customs Territory of Special Economic Zone:

3.3.1 With mutual understanding between the Zone Developer and the Zone Investor in the framework of each Special Economic Zone Administration, the authorized Customs officer shall divide each Special Economic Zone into two different parts: National Customs Territory and Different Customs Territory.

3.3.2 National Customs Territory is an area where the export or import exits or enters the Customs territory, which is the objective of implementation of the existing Customs procedure such as process Customs formalities, Customs duties and taxes paid and getting the same treatment as normal procedure. National Customs Territory of Special Economic Zone consists of supply trade service and other services such as Transportation, Tourism, Living and Residential Construction which are the basis of trade activities and other needs.

3.3.3 Different Customs Territory is an area where export or import exits or enters the territory which is considered as temporary storage out of National Customs Territory; especially, involved with the implementation of the Different Customs Procedure in processing of quick Customs formality and getting the most favorite treatment as much as possible. Different Customs Territory of Special Economic Zone consists of General Industry Zone, Export Processing Zone and Free Trade Area.

3.4 Facilitation of internal goods flows in and out of the Different Customs Territory of Special Economic Zone of the Zone Investor:

3.4.1 For Special Economic Zone located near the official Border gate or twenty (20) kilometers from inland or coastal border of Customs Zone:

3.4.1.1 Setting up Seamless Route

A. The representative of authorized Customs officer in Special Economic Zone shall consider and propose to the Customs and Excise Department for determining the seamless route to transport goods in-out between Special Economic Zone and official border gate without submit Customs declaration at border gate by showing and giving a copy of supporting documents related to the transit goods.

B. Supporting documents of imported goods are Invoice, Transport Permit or other documents related to the goods or any evidences to identify the goods which have to transport to the Special Economic Zone where is neared the official border gate.

C. Supporting documents of exported goods are Customs declaration and other supporting documents which are certified by authorize Customs official who are working for the Special Economic Zone.

3.4.1.2 Gate Formality of Special Economic Zone:

A. The importer shall submit summary declaration or submit other supporting documents which are mentioned above to the authorized Customs officer.

B. The authorized Customs officer shall preliminarily verify the identification of involve staff, mean of transport and related documents then allow the goods enter the Zone Investor or other Areas of Special Economic Zone if the Investors do not have a proper place to store their goods.

C. The importers can manage their goods for using or processing according to their need without presence of authorized Customs officer consistent with a policy of Trade Facilitation through Risk Management, except a special request from those officers who have permission from Customs and Excise Department.

D. The importers shall submit the detail Customs declaration to the authorized Customs officer after unloading their goods with clearly description of each item whether have or not in the master list which was gotten approval from Special Economic Zone Administration or Cambodian Special Economic Zone Board.

E. The authorized Customs officer shall manage to verify all items declared with above Master List. The Zone Investor can request for advance clearance importation of the goods which is not in the Master List but the goods are incentive targeted by the representative of Zone Customs and Excise consistent with Sub-Decree No. 148 ANKr.BK on The Establishment and Management of The Special Economic Zone. Other Items excluded from above incentive targeted List is an objective of implementation of the existing Customs Procedure; especially, paying Customs duties and taxes and other restrictions.

F. The customs formality for straight exportation to abroad shall be conducted inside the Special Economic Zone consistent with the existing Customs Procedure. If there is no irregularity found, the Zone Authorized Customs officer shall quickly release for export accompanied by a copy of export documents for showing the border gate authorized Customs

officer. The customs seal, means of transport and relevance documents shall be verified by the border gate authorized Customs officer if there is no irregularity found; the goods shall be quickly released for export after cutting out the customs seal.

G. For exported or imported goods of the Special Economic Zone stated in 3.4.1 above by using exported or imported gate far from the seamless route have to implement the procedure 3.4.2 as following:

3.4.2 For Special Economic Zone not located near the official border gate or not located within twenty (20) Kilometers of inland or coastal border of Customs zone.

3.4.2.1 Gate Customs Formality of Special Economic Zone shall be implemented the same 3.4.1 above.

3.4.2.2. For transportation goods between the Special Economic Zone and other official border gate shall be implemented by procedure as follows:

A. For importation

Zone investor shall request in writing for imported goods to office or sub-branch of customs and excise at border gate in order to permit importation from the border gate to the Special Economic Zone which the zone investor does business under transit regime. The request, which certified by the representative authorized customs and excise officer in the Special Economic Zone, was submitted to customs and excise officer working at the office or sub-branch of customs and excise at border gate by attached transit declaration and other relevance documents.

Authorized Customs and Excise officer working at office or sub-branch of customs and excise at border gate have rights to examine, to verify transit procedure by this request and to be permitted to transport goods to the Special Economic Zone after affixing customs seal and attached other relevance documents according to existing customs transit procedure. In case that transportation cannot affixed customs seal properly such as goods unloading in container, customs and excise officer working at border gate have to cooperate setting up the mechanism of escort or surveillance.

B. For exportation

For straight exportation to abroad, export customs formalities have to be conducted in the Special Economic Zone compliance with the existing customs procedure. In the case of irregularity, authorized customs and excise officer has permitted to export quickly after affixing customs seal and attached with a copy of relevant exported documents for showing the

authorized customs and excise officer at border gate. For bulky goods shall be set up as the above mention the surveillance mechanism.

3.5. Other formalities related to other prohibited and restricted:

3.5.1. Prohibited and restricted goods imported from abroad or brought from national customs territory that listed in the master list and issued by Special Economic Zone administration from Cambodian Special Economic Zone Board or other competence authorities are not required any permitted letters except for absolute prohibited goods for importation or exportation or taking the highest risk to public safety.

3.5.2. Production of counterfeit goods which impact on copy rights, monopoly, rule of origin, or other restriction related to quality and production standard are subject to implement consistence with existing law and regulation.

3.5.3. Special measures stated in chapter 5 of this Sub-Degree No. 48 ANKr. BK dated December 29, 2005 on the Establishment and Management of Special Economic Zone related to selling goods into local market or using in National Customs Territory of Special Economic Zone shall be implemented compliance with the Special Customs Procedure in the purposes of management, surveillance and controlling in compliance with other general operation in Special Economic Zone.





KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N^o 735 MEF.CE

Phnom Penh, 11 September 2008

PRAKAS

on

Procedures for the Management of Specially-Designated Goods

Senior Minister,

Minister of Economy and Finance

- *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 209 ANK.BK dated 31 December 2007 on the Implementation of List of Prohibited and Restricted Goods;*
- *Pursuant to the priority task of the Ministry of Economy and Finance.*

HEREBY DECIDES

Praka 1.-

Specially-Designated Goods means goods that are sensitive or highly-taxed goods in accordance with the provisions of the second paragraph of Article 8 of the Law on Customs. Specially-Designated Goods are subject to additional procedures for the control and restriction on the transportation, movement, storage and possession.

Praka 2.-

Highly taxed goods means goods which are subject to duty and taxes at a compound rate of more than 27 (twenty seven) percent.

Praka 3.-

Sensitive goods are the goods that are:

- in the list of prohibited and restricted goods in accordance with the Anukret on the implementation of prohibited and restricted goods;
- potential for duty and tax revenues as well as smuggling activities as described in the annex of this Prakas.

Praka 4.-

For the kind of goods that are specially designated as described in Praka 2 and Praka 3 of this Prakas, in accordance with the provisions of the Law on Customs, the power of Customs Officer shall cover the entire customs territory including the Customs Zone.

For other goods that are not specially designated, in accordance with the provisions of the Law on Customs, the power of Customs Officer shall only cover in the Customs Zone.

In the event of pursuit in plain sight from the inside of the Customs Zone, or the unexpected discovery of goods which do not statement made or documents in the possession of the person holding the goods, in accordance with the provisions of the Law on Customs, the power of Customs Officer may cover the entire customs territory although those goods are not the specially-designated goods.

Praka 5.-

Pursuant to the priority task, the Director of Customs may propose to the Minister of Economy and Finance to amend or add some more goods to the list of Specially- Designated Goods.

Praka 6.-

In accordance with the actual circumstances, and in order to ensure the effectiveness of Customs, the Director of Customs may from time to time determine and amend customs procedures relating to transportation, distribution, storage and possession of the specially-designated goods; including required possibilities of customs sticker or seal affixing, being transported by authorized transportation means, being

controlled by special registration, and goods to be accompanied by concerned judicial documents and so on.

Praka 7.-

Importers, exporters, owners of goods, or representatives of specially-designated goods shall correctly follow formalities, set by the Director of Customs, of transportation, circulation, storage, possession, and other requirements relating to the specially-designated goods.

Praka 8.-

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

Praka 9.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 9
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

ANNEX

To the Prakas No. 735 MEF.CE dated 11 September 2008, Issued by the Ministry of Economy and Finance on the Management of the Specially-Designated Goods

1. List of Specially-Designated: Specially-designated goods include:

- High-taxed goods in accordance with the provisions of Praka 2 of the Prakas on the Management of Specially-Designated Goods;

- Goods in the List of Prohibited and Restricted Goods in importation or exportation in accordance with the provisions of Anukret on the Implementation of List of Prohibited and Restricted Goods;

- Other goods as below:

1. All kinds of vegetables, fruits, tubers, fishes and meats;
2. Flour;
3. Cooking oil;
4. Food products and necessities;
5. Wines and beers;
6. Condensed, liquid or powder milks, including sugar-contained;
7. All kinds of beverages, including non-sugar or non-alcoholic contained;
8. All kinds of cigarettes;
9. Petroleum products;
10. Mono Sodium Glutamate;
11. Balm and medicinal oils;
12. All types of cosmetics and other body/beauty care;
13. Soap, or cleaning and hygienic products;
14. Vehicle and car tyres;
15. All kinds of papers;
16. Cloth, garment, including components or pieces;
17. Machineries, or electrical/mechanical equipments, or electronics, including spare parts and pieces;
18. Generators, batteries;
19. Telecommunication equipments, including components;

20. Vehicles including spare parts and components;

21. All kinds of game equipments and materials;

2. Remarks

- Customs stamp affixing on each goods shall be carried out in accordance with the provisions of the Announcement No. 062 MEF, dated 01 December 2005, issued by the Ministry of Economy and Finance, on the Customs Stamp Affixing on Some Goods imported under full-import regime with duty and tax paid in accordance with the laws in effect; and in accordance with the occasionally formal guidelines from the Director General of Customs.

- Customs sticker affixing on all kinds vehicles shall be in accordance with the provisions in effect relevant to the management of vehicle sticker.



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 928 MEF.CE

Phnom Penh, 02 October 2008

PRAKAS

on

Temporary Importation under Temporary Admission Procedures

Senior Minister,

Minister of Economy and Finance

- *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*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

Imported goods may be released by Customs for temporary importation under the temporary admission if at the time of importation it can be demonstrated that these goods will be re-exported.

Temporarily imported goods shall be under customs control until such time as the conditions of their temporary admission have been fulfilled in accordance with the provision of Article 15 of Law on Customs.

Praka 2.-

Temporary admission means the customs procedures under which certain goods can be brought into the customs territory conditionally relieved in total or in part from payment of import duties and taxes. Such goods are to be imported for a specified purpose, and are intended for re-exportation within a specified period without having undergone any change except normal depreciation due to the use made of them.

Praka 3.-

Importation of goods under the temporary admission in accordance with this Prakas may be authorized as the following cases:

1. Goods for display or use at exhibitions, fairs, meetings or similar events with reasonable quantity. Those goods must not be loaned or used for hire or compensation, or be removed from the place of the event. Such goods include:

- Goods intended for display or demonstration;
- Goods necessary for demonstrating foreign machinery or equipment

for display;

- Construction and decorating material for stands;
- Advertising and demonstration material which is clearly publicity for the foreign goods displayed such as sound and image recordings, films and other brochures;
- Equipment including interpretation equipment recording apparatus and films of an educational cultural or scientific character for use at international conferences.

2. Professional equipment necessary for the exercise of the work of a tradesman technician or professional person visiting Cambodia to perform a specialized task or job which does not include machineries, earthmoving machine and specialized equipment to be used in the industrial manufacture, packaging of goods, for exploitation of natural resources, construction or repair of buildings, for earthmoving or similar projects. Such goods include:

a. Equipment used by media representatives or for sound or television broadcasting such as:

- Personal computers and software, telephones and fax machines,

cameras, recording equipment and recording media, lighting equipment;

- Sound broadcasting equipment including transmitters-receivers;
- Television broadcasting equipment (including cameras, transmission apparatus, communication apparatus, editing equipment, musical instruments, costumes stage props and materials).
- Specialized vehicles designed for the uses specified above such as television mobile units.

b. Cinematographic equipment including cameras, lighting equipment, sound recording apparatus, and related equipment, vehicles designed or specially adapted for these purposes.

c. Other equipment for the use of technicians professional or business persons in their business or trade who are visiting Cambodia for a specific task. Examples include:

- Equipment and tools for erecting, dismantling, testing, maintenance or repair of machinery, plants or means of transport;
- Equipment for use of business persons such a personal computers communication devices, electronic goods;
- Geological or topical survey tools and equipment;
- Equipment for use by experts combating pollution, for archaeologists, geographers, environmentalists, zoologists, botanists and other scientists;
- Equipment necessary for doctors, surgeon, veterinary surgeons, nurses physiotherapists;
- Equipment necessary for entertainers theatre companies, orchestras which including music instruments, and related equipment such as amplifiers speakers, scenery costumes;
- Equipment for photography.
- Vehicles designed or specially adapted for the purposes specified above.

3. Containers, pallets, packings, samples and other goods imported in connection with a commercial operation, but which themselves do not constitute part of a commercial operation as they are not sold or purchased. Such goods include:

- Packings that are designed for repeated use;

- Reusable containers and accessories and parts for their repair that are to be re-exported;

- Reusable pallets;

- Samples of no commercial value;

- Advertising films for exhibition to prospective customers;

- Other goods for testing, checking or experimenting or demonstrations; developed film and other media imported for viewing prior to commercial use; films, tapes and other media for sound tracking, reproduction or dubbing; data carrying media free of charge for use in automatic data processing; articles that by their nature are unsuitable for any purpose other than advertising of specific articles or for publicity.

4. Goods imported exclusively for educational, scientific or cultural purposes, including parts for scientific equipment and educational material which has been granted temporary admission.

5. Goods imported for sports purposes for use by tourists, athletes, business travellers, in contests or demonstrations or for training. Such goods include sports equipment, sportswear, water sports equipment (other type of boat: canoes, kayaks, sail boats); motor vehicles and craft; other related equipment.

6. Tourism publicity material intended to promote visits to another country.

7. Goods imported by qualified border crossers for their own use.

8. Goods imported for humanitarian purposes including urgently needed medical surgical laboratory equipment and of relief consignments for victims of natural disasters and similar catastrophes.

9. Means of transport of persons and goods for commercial use such as any vessel, aircraft, road vehicle, or railway rolling stock that is used in international traffic for the transport of persons or for the industrial or commercial transport of goods whether or not for remuneration, including spare parts, accessories and equipment. The temporary admission of such means of transport shall be in accordance with international agreements and conventions entered into by the Royal Government of Cambodia.

To qualify for temporary admission as described in paragraph 4; paragraph 5; paragraph 6 of this Praka, those goods must be owned by persons established outside the customs territory, and must be imported in reasonable quantities in light of their intended use only.

Praka 4.-

Persons wishing to import goods as temporary admission must submit a request for authorization to Customs prior to the importation. The application must clearly state in details the type of goods, quantity, value, the purpose for which the goods are being imported, the owner of the goods, duration of the temporary admission and date of re-exportation.

Customs will allow exceptions to this requirement in cases for non commercial goods in accordance with the existing regulations such as goods imported by visitors for their own use, goods imported by border crossers. This exceptions may also for the goods of low value or low risk of diversion such as shipping containers, pallets etc.

Praka 5.-

Imported goods under temporary admission are subject to submit Customs declaration. Customs may accept a verbal declaration in cases such as goods imported by visitors for their own use, goods imported by border crossers, goods of low value or low risk of diversion such as shipping containers, pallets etc.

Praka 6.-

Customs may require the provision of security to guarantee the duty and taxes applicable to the goods subject to temporary admission. The amount of security required will not exceed the estimated duty and tax on the goods, and customs may authorize security of a lesser amount depending on the assessed risk.

The requirement for security may be waived for the following types of goods:

- Goods imported by visitors for their own use,
- Goods imported by border crossers,
- Goods of low value or low risk of diversion such as shipping containers, pallets, packing, samples of no commercial value,
- Goods imported for humanitarian purposes,
- Other exceptions as determined by the Director of Customs.

Security provided shall be in accordance with the provisions of Prakas on Security and the provision of Article 41 of the Law on Customs.

Security held for temporary imports shall be cancelled and returned upon confirmation of re-export of the goods. The Director of Customs may make the release of security guarantees for the re-export of goods conditional upon provision of proof the

goods were exported. Customs may apply seals, stickers, stamps or use other measures on the importation of goods that are high risk under the temporarily admission, in order to identify those goods,

Praka 7.-

Temporarily imported goods must be re-exported within one year of the import of the goods. This time limit may be extended by customs at the request in writing prior to the expiration of the time limit and the reasons for the request.

Praka 8.-

Upon written request Customs may authorize the transfer of the benefit of the temporary admission to any other person provided the other person meets the requirements for, and accepts the conditions of, the original temporary admission.

Praka 9.-

Imported goods under the temporary admission may be terminated by re-export of the goods or by placing them under another customs procedure such as customs transit, customs bonded warehouse, free zone, qualified investment projects under the Law on Investment, or for home consumption by requiring to pay duty and taxes. Customs declarations that are made to terminate a temporary admission should include a reference to the initial customs declaration. Once the obligation is released any security will be returned to the owner of the goods.

Importers of goods under the temporary admission regime must fulfil their obligations as described in this Prakas, including conditions as determined in the permit that issued by Customs. In cases where there are any violations of the provision of this Prakas or the security is not released within the due time, those importers shall be penalized in accordance with the existing law and regulations

Praka 10.-

Machineries, earthmoving machine and specialized equipment to be used in the industrial manufacture, packaging of goods, for exploitation of natural resources, construction or repair of buildings, for earthmoving or similar projects may be authorized by Customs to import as temporary admission for a specified period. Application for importation as temporary admission of those goods must submit to Customs in accordance to the Praka 4 of this Prakas .

Obligation of duty and taxes on such temporary imports shall be charged at the reduced rate of 20% of the duty and taxes on the goods according to the existing customs tariff, for each year. Obligation of duty and taxes shall be paid immediately after the temporary admission application is approved.

In case the reduced rate of duty and taxes on temporary imports of such goods for periods of less than one year, the obligation of duty and taxes shall be calculated for each month at the rate of two percent (2%) of the total duty and taxes of those goods.

Requests for extensions of the time limit for such temporary admissions shall be made in accordance with the provisions of Praka 7 of this Prakas. Obligation of Duty and taxes shall be paid immediately after the request for extension is approved.

Praka 11.-

Any regulations contradict to this Prakas shall be null.

Praka 12.-

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

**Senior 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"
- Customs and Excise Department
- As Praka 12
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon

KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 617 MEF.BK.CE

Phnom Penh, 24th July 2009

PRAKAS

on

Usage of Information Received by Customs Officers

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having seen Reach Kret No. NS/RKT/0908/1055 dated 25 September 2008 on the Appointment of the Royal Government of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Having seen Anukret N° 134 ANK.BK dated 15 September 2008 on the Promotion of the Customs and Excise Department, the Tax Department, and National Treasury of the Ministry of Economy and Finance, to the General Department of Cambodian Customs and Excise, General Department of Taxation, and the General Department of National Treasury, under the management 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, Department of Regime and Department of Free Zone Management under the management of the General Department of the 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.-

Information received by customs officers under the management or implementation of law may be used for the purpose stipulated in law, unless otherwise stipulated by provisions of this Prakas.

Information received by customs officers under the management or implementation of law includes:

- Information that is provided to customs administration by natural or legal person concerning the import, export, transport or storage and by legal representative of these persons including customs brokers or legal representative agents;
- Information that is provided by officials from other government agencies and authorities of the Royal Government of Cambodia;
- Information that is provided by customs administration and other foreign enforcement agencies;
- Intelligent or sensitive information concerning internal issues of organization, especially information concerning the operation of customs administration, security, or information concerning investigation and enforcement.

Praka 2.-

Customs officers shall not use intelligent or sensitive or commercial information for their own benefits or other purposes without permission.

Customs officers shall not take away documents or official information from customs offices, except for carrying out their duty, and shall not provide information or documents concerning the operation of customs administration to another person without permission. Customs officers who commit offense of the provision of this Prakas shall be punished in accordance with the law on customs or other regulations.

Praka 3.-

Customs officers shall be allowed to contact, cooperate, or examine received information including books, records, documents or other information in order to carry out their duty for the person or other organization as follows:

- Competent customs officers of the General Department of Customs and Excise of Cambodia;
- Persons who are legally authorized to obtain the information, including judicial police officers and court officers;
- Local and national authorities including police, royal gendarmerie and other agents who participate in enforcement operation with customs administration;
- Competent taxation officers of the General Department of Taxation who are authorized by the Ministry of Economy and Finance;
- Persons who are authorized to be agents or representative, including customs brokers and employees, who provide information such as books, records and

documents;

- Representatives and other foreign enforcement agencies with which the General Department of Customs and Excise of Cambodia has agreement on Mutual Cooperation and Assistance;

- Persons and other organizations that are authorized by the General Department of Customs and Excise of Cambodia.

Praka 4.-

In accordance with the decision made by competent court, customs officers may provide as evidence concerning information received in accordance with provisions of the law on customs and prepare books, records and other documents for the court.

Praka 5.-

Customs officers who provide information in accordance with this Prakas shall report in writing to Director-General of General Department of Customs and Excise of Cambodia by describing information provided, persons who obtain the information and other concerned information.

Praka 6.-

Any regulations contradictory to this Prakas shall be null and void.

Praka 7.-

Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of this Prakas effectively from the signatory date.

Senior 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 in Praka 7*
- *Cambodia Chamber of Commerce*
- *"For cooperation in dissemination and implementation"*
- *Official Journal*
- *Document-Archive*



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



KINGDOM OF CAMBODIA

Nation Religion King



Ministry of Economy and Finance

N° 907 SHV.BK

Phnom Penh, 09 October 2009

PRAKAS

on

**Determination of Transit Fee on Certain Goods
under Customs Transit Procedure**

- *Having Seen the Constitution of the Kingdom of Cambodia;*
- *Having Seen Reach Kram N° NS/RKT/0908/1055 dated 25 September 2008 on the Appointment of the Royal Government;*
- *Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;*
- *Having Seen Reach Kram N° 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 N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
- *Having Seen Anukret N° 04 ANK.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;*
- *Having Seen Anukret N° 134 ANK.BK dated 15 September 2008 on the Upgrade of the Customs and Excise Department, the Tax Department, and the National Treasury of the Ministry of Economy and Finance to the General Department of Customs and Excise of Cambodia, the General Department of Taxation, and the General Department of National Treasury under the management of the Ministry of Economy and Finance;*
- *Having Seen Anukret N° 152 ANK.BK dated 06 October 2008 on the Establishment of the Excise Department, Customs Regime Department, and Free Zone Management Department under the management of the General Department of Customs and Excise of Cambodia, Ministry of Economy and Finance;*
- *Referring to the Prakas N° 508 SHV.BK dated 1st July 2008 of the Ministry of Economy and Finance on Customs Transit;*
- *Pursuant to the priority task of the Ministry of Economy and Finance*

HEREBY DECIDES

Praka 1.-

It is hereby determined that the Customs Transit Fee on a certain goods which would be imported and transported under customs transit procedure in accordance with provisions of the Prakas on Customs Transit as referred to above shall be imposed as follows:

Live cows, buffalos and horses	20,000 (twenty thousand) Riels/each
Live pigs, sheep and goats	5,000 (five thousand) Riels/each
Poultry (chickens, ducks ...)	500 (five hundred) Riels/kilogram
Fishery products	500 (five hundred) Riels/ kilogram

Praka 2.-

Customs Transit Fee shall be collected at relevant customs offices at border check-point by issuing receipt slip of the type KR.IV and paying to national budget at its sub-account No. 7102.

Praka 3.-

Customs Branches whose export border check-point under their geographical control shall check to verify compliance relating to customs formality and fulfillment of the fee obligation as stated above. In case of failing to meet these obligations, the Director of respective Customs Branch shall have the right to impose penalty at the amount of at least equal to the fee amount due.

Praka 4.-

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

Praka 5.-

Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia, Secretary General, Director General, Director of Cabinet, Director of Departments and Involved Units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of the Prakas effectively from the signatory date.

**Deputy Prime Minister,
Minister of Economy and Finance**
Signature

Copied to :

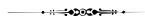
- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Council of Ministers
- Cabinet of **Samdech Akka Moha Sena Padei Techo Hun Sen** Prime Minister of the Kingdom of Cambodia
- "To be informed"
- General Department of Customs and Excise of Cambodia
- As Praka 5 "For implementation"
- Cambodia Chamber of Commerce
- "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

Keat Chhon



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



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

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



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



KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

N°. 007 MEF

Phnom Penh, 07th December, 2007

INSTRUCTION CIRCULAR

On

The Implementation of Trade Facilitation through Risk Management Policy

In accordance with Sub-decree No. 21 ANK.BK dated 01 March 2006 on Trade Facilitation through Risk Management, the Ministry of Economy and Finance (MEF) would like to instruct Customs and Excise Department (CED) and determine as follows:

1. To initially set 28 Risk Indicators as prescribed in Annex 1 of this instruction. These Risk Indicators are the basis to classify legal persons as 3 levels: high risk, medium risk and low risk, and these Risk Indicators shall be kept as professional secrecy. These 28 Risk Indicators are divided into 3 groups as below:

- Group A: Institutional and Financial Section: consisting of 9 indicators;
- Group B: Customs Formality and Compliant Section: consisting of 11 indicators;
- Group C: Post Clearance Audit and Suppression Section: consisting of 8 indicators.

2. To put into use the Operational Manual for Profiling as prescribed in Annex 2 of this Instruction;

3. To put into use the Trader's Credibility Management System (TCMS): in CED in accordance with the Operating Manual as stated in Annex 3 of this Instruction;

4. If there is any reliable information from other sources, CED can evaluate and consider a possibility of resetting risk levels;

5. Upon the availability of the information, CED can consecutively request for revision or addition of Risk Indicators at each year end for the purpose of enhancing the

effectiveness of this Risk Management System. In the cases of revision or addition, CED shall request to have data and this new evaluation result fed into the Risk Management System;

6. CED shall coordinate with concerned competent agencies in developing Risk Selectivity Criteria from existing or available data system to request for timely feeding into ASYCUDA;

7. The Delegate of the Royal Government in charge of Customs and Excise Department and being a chair of Inter-Agency Coordination Group of Trade Facilitation through Risk Management shall from time to time assign competent officers who can have rights and duties as an Administrator or User of Risk Indicators and evaluation stated in this Risk Management System entirely or partially. In critical cases, dissemination or furnishing of concerned information shall separately be approved by the Delegate of the Royal Government in charge of Customs and Excise Department in advance.

Upon receiving of this instruction circular, the Delegate of the Royal Government in charge of Customs and Excise Department shall coordinate, organize and implement it effectively from the date of signature.

Senior Minister

Minister of Economy and Finance

Signature

Copied to:

- *Secretariat General of the Senate*
- *Secretariat General of the National Assembly*
- *The Cabinet of Samdech Akka Sena Padei Techo **Hun Sen**, Prime Minister of the Royal Government of Cambodia*
- *Council of Ministers*
- *All Ministries/Agencies*
 - “ *To be informed and/or For Cooperation* ”
- *Official Journal*
 - “ *For dissemination* ”
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Keat Chhon

KINGDOM OF CAMBODIA
NATION RELIGION KING

MINISTRY OF ECONOMY AND FINANCE

MINISTRY OF COMMERCE

MINISTRY OF INDUSTRY, MINES AND ENERGY

MINISTRY OF AGRICULTURE, FORESTRY AND FISHERIES

MINISTRY OF HEALTH

MINISTRY OF TOURISM

N° 868 UATH.BK

INTER-MINISTERIAL PRAKAS
ON THE IMPLEMENTATION AND INSTITUTIONAL ARRANGEMENTS OF
FOOD SAFETY BASED ON THE FARM TO TABLE APPROACH

- **DEPUTY PRIME MINISTER, MINISTER OF ECONOMY AND FINANCE**
 - **SENIOR MINISTER, MINISTER OF COMMERCE**
 - **MINISTER OF INDUSTRY, MINES AND ENERGY**
 - **MINISTER OF AGRICULTURE, FORESTRY AND FISHERIES**
 - **MINISTER OF HEALTH**
 - **MINISTER OF TOURISM**
-
- *Having Seen the Constitution of the Kingdom of Cambodia;*
 - *Having Seen the Royal Decree No. NS/RKT/1198/27 dated 30 November 1998 on the Establishment of the Royal Government of the Kingdom of Cambodia;*
 - *Having Seen the Royal Decree No. 02/NS/94, dated 20 July 1994 promulgating the use of the law on the organization and functioning of the Council of Ministers;*
 - *Having Seen the Royal Decree No. NS/RKM/0609/007 dated 10 June 2009 promulgating the Law on Tourism;*
 - *Having Seen the Royal Decree No. NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;*
 - *Having Seen the Royal Decree No. NS/RKM/0607/013 dated 24 June 2007 promulgating the Law on Standards of Cambodia;*

- *Having Seen the Royal Decree No. NS/RKM/0606/018 dated 23 June 2006 promulgating the Law on Administration of Factory and Handicraft promulgated by Royal Decree;*
- *Having Seen the Royal Decree No. NS/RKM/0506/011 dated 21 May 2006 promulgating the Law on Fisheries;*
- *Having Seen the Royal Decree No. NS/RKM/0600/001 dated 21 June 2000 promulgating the Law on Control of Quality and Safety of Products and Services;*
- *Having Seen the Royal Decree No. CS/RKM/0696/02 dated 17 June 1996 promulgating the law on the Management of Pharmaceuticals;*
- *Having Seen the Sub-Decree No. 91/ANK.BK dated 01 August 2007 on the Establishment and Conduct of the Ministry of Commerce;*
- *Having Seen the Sub-Decree No. 04/ANK.BK, dated 20th January 2000 Ministry of Economy and Finance on the Establishment and Conduct of the Ministry of Finance and Customs;*
- *Having Seen the Sub-Decree No. 17/ANK.BK dated 7 April 2000 on the Establishment and Conduct of the Ministry of Agriculture, Forestry & Fisheries;*
- *Having Seen the Sub-Decree No. 35/ANK.BK dated 26 April 1999 on the Establishment and Conduct of the Ministry of Industry, Mines and Energy;*
- *Having Seen the Sub-Decree No. 67/ANK.BK dated 22 October 1997 on the Establishment and Conduct of the Ministry of Health;*
- *Having Seen the Sub-Decree No. 34/ANK.BK dated 5 August 1997 on the Establishment and Conduct of the Ministry of Tourism;*
- *Having Seen the Sub-Decree No. 105/ANK.BK dated 22 August 2005 on Adding Functions of and duties to Ministry of Agriculture, Forestry and Fisheries and Establishing Internal Audit Department, Statistics and Planning Department, Department of International Cooperation and Center of Information and Agricultural Documentation;*
- *Having Seen the Sub-Decree No. 123/ANK.BK dated 12 August 2009 on the Determination of Fish Species and Products that are Endangered;*
- *Having Seen the Sub-Decree No. 209/ANK.BK dated 31 December 2007 on the Use of the Prohibited and restricted goods;*
- *Having Seen the Sub-Decree No. 108/ANK.BK, dated August 24, 2007, On Slaughtering Management and Sanitary Inspection on Animals, Meat and Animal Products;*
- *Having Seen the Sub-Decree No. 21/ANK.BK, dated 01 March 2006, on the Facilitation of Trade through Risk Management;*
- *Having Seen the Sub-Decree No. 53/ANK.BK dated 29 November 2006 on the International Trade of Endangered Plant and Animal Species;*
- *Having Seen the Sub-Decree No. 47/ANK.BK dated 12 June 2003 on the Sanitation of food for Human Consumption;*
- *Having Seen the Sub-Decree No.16/ANK.BK dated 17 March 2003 on the Sanitary Inspection of Animals and Products from Animals;*
- *Having Seen the Sub-Decree No. 15/ANK.BK dated 13 March 2003 on the Phytosanitary Inspection;*
- *Having Seen the relevant decisions of the Royal Government, the Prime Minister and the Council of Ministers;*

HEREBY DECIDE

CHAPTER 1

OBJECTIVE, SCOPE AND DEFINITIONS

Article 1.-

This Prakas aims to:

- Improve the implementation of food safety system for the protection of consumer health and to enhance Cambodian food export competitiveness;
- Set up institutional mechanisms for facilitating and coordinating activities from different ministries and competent authorities related to food safety.

This Prakas draws on key principles for institutional arrangements and its implementation among relevant ministries on food safety matters, based on scientific principles, economic efficiency and effective trade facilitation.

Article 2.-

The provisions of this Prakas cover only food for commercial purpose and related activities at all stages of the food chain from primary production at farm to final consumer consumption. This excludes food for family or use for recreational purposes, animal feed and living modified organisms (LMO).

With the purpose to move towards building a Food Safety Policy on an integrated approach, the institutional arrangements under this Prakas, clarifies accountability and effective roles and responsibilities of ministries and competent authorities particularly with respect to:

- Policy development, legal framework, standards and technical regulation development;
- Regulation and enforcement of food safety including food business registration and licensing, inspection and other legal enforcement actions;
- Verification and competent authority certification;
- Development and implementation of risk analysis and risk management systems;
- Data collection, scientific and technical research with the purpose of monitoring risk.

Article 3.- Definitions

For the purpose of this Prakas, the following terms shall have the following meaning:

Food means any substance or products, that have been processed, partially processed or raw, which is intended to be ingested by humans including drink, chewing gum and any substance for manufacture, preparation or treatment, but it shall not include feed, live animals unless they are placed on the market for human consumption, plants prior to harvesting, pharmaceuticals as defined under articles 2 and 3 of the Law on the Management of Pharmaceuticals promulgated by Royal decree CS/RKM/0696/02, and tobacco products, narcotic or psychotropic substances, residues and contaminants.

Feed means any substance or product, including additives, whether processed, partially processed or unprocessed, intended to be used for oral feeding to animals

Food business any undertaking where for profit or not, carried out by state or private for the purpose of food production, processing and distribution of food.

Food business operator the natural and legal persons responsible for ensuring that the requirements of legal framework are met within the food business under their control.

Food safety means the process to ensure that food will not cause harm or affect the health of the consumer when it is prepared or eaten according to its intended use.

Food Import all types of food products which are crossing the border to enter the country to be consumed, used and/or to do business within the country. Transit goods are excluded.

Food export all types of food which are crossing the border to exit the Country. Transit goods are excluded.

Primary production all growing cropping and collecting of agricultural products including harvesting, picking, farming, aquaculture, milking, catching, hunting and fishing, The results of this primary production are fishery products, animal products and other agricultural products.

Agricultural products products produced from animals, plants and fish.

Animal Products (i) refers to slaughtered and dead animal limbs and other part of the animal that have not been cooked or processed into other products (ii) tusks, nails, horns, fur that have been cut from living or dead animals which are not processed

and (iii) animal meat or other products from animals used as food, feed and medicine or in agriculture and industrial sector.

Primary processing refers to agricultural products not changing the nature of the product itself, such as grinding, cleaning; husking; peeling, cutting and slicing; threshing and winnowing; animal slaughter; gutting, skinning, drying, boning and filleting; preservation by traditional means and other technologies, but primary processing shall not include processing activities that are carried out in Small, Medium and Large factory and handicraft units as defined in Article 2 and Article 4 of the Law on Administration of Factory and Handicraft promulgated by Royal Decree No. NS/RKM/0606/018.

Secondary processing means production or transforming by further processing beyond the primary stage, such as grinding, purifying, sterilizing, mixing, cooking etc. that are carried out in the factory and handicrafts units .

Distribution of food transfer and/or stocking of food by any means in any place to take it from one point to another.

Marketing to offer, advertise, store, display, transmit, consign or deliver for sale, or to exchange to any person such as direct sale, farm sale, town or city markets, streets markets, supermarkets, etc. not including consumer sectors.

Consumer Sectors Final consumption by consumers including caterers, canteens, restaurants, cafes, schools, hospitals, hotels and street vendors.

Tourist food shops and restaurants refers to buildings and premises established to mainly serve food and beverages to tourists.

Food for recreational purposes means food collected on sport or recreational occasions such as sport fishing, hunting, etc.

CHAPTER 2

BASIC PRINCIPLES

Article 4.-

Food shall be deemed to be unsafe if it is considered to be (i) injurious to health and (ii) unfit for human consumption. In determining whether any food is injurious to health, regard shall be taken to (a) any short or long term effects on health that consumption of the food involves (b) cumulative toxic effects and (c) consumer

health sensitivities. In determining whether any food is unfit for human consumption regard will be taken (a) whether the food is unacceptable to human consumption according to its use and whether it is contaminated or in a state of decay and (b) if part of a batch, lot or consignment is found unsafe the whole batch, or consignment shall be considered unsafe unless following a detailed assessment there is no evidence that the rest of the batch or consignment is unsafe.

Article 5.-

In order to ensure the safety of food, it is necessary to consider all aspects of the food production chain as a continuum from primary production to the point of final consumption; to meet this objective, ministries and competent authorities related to food safety prevention shall promote networking of organizations operating in the field of food safety and close cooperation through coordination of activities, facilitation of scientific cooperation framework, exchange of information, development and implementation of joint projects, exchange of expertise and best practices.

Article 6.-

With the purpose to ensure efficiency and effectiveness of the Food Safety system, any adoption of regulatory action on food and related activity by ministries and competent authorities shall be based on risk analysis, except where it is not appropriate to the circumstances or the nature of the measures. Risk assessment shall be based on the available scientific evidence and undertaken in an independent and transparent manner. This shall be combined with a food standards compliance system in order that regulatory actions focus on food safety requirements. The food safety requirements and standards to which food must conform have to be clear in order that the monitoring and inspection is effective, more objective and to the benefit of the food business being inspected.

Where there are scientific uncertainties, ministries and competent authorities can adopt proportional and transparent measures which are not more restrictive to trade than is required to achieve food safety.

Article 7.-

Achieving Food Safety requires shared responsibility and participation from all stakeholders from the Ministry, Competent Authority, private sector and consumers.

The Ministry and Competent Authority have the mandate to i) educate and advise consumers and food business operators on food safety ii) monitor, inspect, investigate, undertake required corrective measures, apply recalls and provide systems as necessary to enhance food safety iii) in special circumstances and where unavoidable undertake the appropriate legal action including corrective administrative measures and sanctions.

The food business operators have the mandate to i) provide safe food and to address safety issues as they arise, ii) implement Food Safety Management Systems (FSMS), iii) ensure compliance with food requirements and standards, iv) alert the Ministry and Competent Authority on food safety issues and collaborate closely with the Ministry and Competent Authority in implementing measures to avoid or reduce risks caused by its products, v) respond quickly to food safety concerns as they arise and vi) recall the food product.

Consumers shall contribute to the improvement of food safety by i) understanding about food safety issues and consume only food that meet food requirements and standards and ii) taking food safety problems to suppliers, report to the Ministry or Competent Authority.

Article 8.-

Food business operators shall record information of its supplier and shall make it available to the Ministry and Competent Authority on demand. Food business operators shall ensure that food is adequately labeled.

Article 9.-

According to law and regulation, ministries and competent authorities shall i) contribute in the development of policies, laws and regulations and food requirements and standards related to food safety initiated by ministries and competent authorities through the provision of scientific or technical opinion or advice on all aspects which may have direct or indirect effect on food safety within its area of competency; ii) within its area of competency, ministries and competent authorities shall collect, study and exchange data and information with other concerned ministries with the purpose to implement risk assessment and risk management systems; iii) promote the development and implementation of a uniform risk assessment methodology; iv) promote the development and implementation of effective communication mechanism on food

safety; v) promote consistency and harmonization of technical regulations related to food safety issued by the Ministry or Competent Authority.

Article 10.-

The food safety system shall comply with Cambodia's obligations as stated under international agreement, especially the provisions of the WTO agreements on Sanitary and Phytosanitary Measures (SPS) and Technical Barriers to Trade (TBT) and shall be harmonized with international and regional practices, such as ASEAN food provisions.

CHAPTER 3
INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING FOOD SAFETY
MANAGEMENT AT PRIMARY PRODUCTION AND PRIMARY
PROCESSING

Article 11.-

Pursuant to the law and regulation requirements, all registration and/or permission to establish and operate food business at primary production and primary processing shall be carried out by the Competent Authority of the Ministry of Agriculture, Forestry and Fisheries.

In implementing this work MAFF shall ensure that information on licensing and registration of the food businesses is available to other ministries and competent authorities on demand.

Article 12.-

MAFF shall be the sole responsible agency and lead coordination to promote effective and efficient implementation of the following tasks related to food and food business at primary production and processing:

- prepare policy and legal framework on food safety at primary production and processing
- monitor and inspect food and food business at the place of primary production and processing

- prepare and implement strategic plans for supervision and development to promote compliance to food safety requirements
- implement verification program and issuing official health and quality certificates for export of food that are fishery products, processed fishery products, animal products and other agricultural products in a raw or primary processed form
- preparation and implementation of a general plan for crisis management and emergency response to address, minimize or to prevent risks predicted or arising.

In implementing the tasks MAFF shall encourage participation and provision of technical and scientific opinion from other competent authorities and ministries. Where there is a requirement for monitoring and inspection by other competent authorities and ministries, MAFF shall coordinate in a way that such work can be carried out on the basis of organizational efficiency and in an effective and harmonized manner.

Where there is a requirement by law and regulation or from third parties to have a conformity certificate under competency of other authorities or ministries, MAFF shall facilitate the activities of other authorities and ministries to perform the certification.

Article 13.-

Other competent authorities and ministries shall cooperate and provide to MAFF, scientific opinion or technical assistance on request, related to matters within the competency of other ministries and authorities, in order to ensure that any risk management decision is well scientifically informed and effective.

In accordance with the law and regulations and based on principles of organization efficiency and trade facilitation, other ministries and competent authorities shall inform MAFF on the progress and revision of any legal framework under their competency which is related to food business at primary production and primary processing and shall encourage MAFF to perform the role of enforcement on their behalf, except where the other ministry or competent authority have special requirements and technical rationale to undertake the role by themselves.

CHAPTER 4

INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING FOOD SAFETY MANAGEMENT AT SECONDARY PROCESSING

Article 14.-

Pursuant to the law and regulation requirements, all registration and/or permission to establish and operate food business at secondary processing shall be carried out by the Competent Authority of the Ministry of Industry, Mines and Energy (MIME).

In implementing this work MIME shall ensure that information on licensing and registration of the food factory and handicraft is available to other ministries and competent authorities on demand.

Article 15.-

MIME shall be the sole responsible agency and lead coordination to promote effective and efficient implementation of the following tasks related to food and food business at secondary processing:

- preparation of policy, legal framework on food safety and food standards
- monitor and inspect food and food business by factory and handicraft
- prepare and implement programs promoting compliance to food safety requirements.
- implement verification programs and issuing quality assurance certificates for export of secondary processed food products
- Implement verification program and issuing permit for direct imports for use by the factory and handicraft for use in those factory and handicrafts units of food products that are not fishery products, processed fishery products, animal products and other agricultural products.
- preparation and implementation of a general plan for crisis management and emergency response to address, minimize or to prevent risks predicted or arising.

In implementing the tasks MIME shall encourage participation and provision of technical and scientific opinion from other competent authorities and ministries. Where there is a requirement for monitoring and inspection by other competent authorities and ministries MIME shall coordinate in a way that such work can be carried out on the basis of organizational efficiency and in an effective and harmonized manner.

Where there is a requirement by law and regulation or from third parties to have a conformity certificate under competency of other authorities or ministries, MIME shall facilitate the activities of other authorities and ministries to perform the certification.

Article 16.-

Other competent authorities and ministries shall cooperate and provide to MIME, scientific opinion or technical assistance on request related to matters within the competency of other ministries and authorities, in order to ensure that any risk management decision at factory and handicraft is well informed and effective.

In accordance with the law and regulations and based on principles of organizational efficiency and trade facilitation, other competent authorities and ministries shall inform MIME on the progress and revision of any legal framework under their competency which is related to food business at the factory and handicraft and shall encourage MIME to perform the role of enforcement on their behalf, except where the other competent authority and ministry have special requirements and technical rationale to undertake the role by themselves.

CHAPTER 5

**INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING FOOD SAFETY
MANAGEMENT AT MARKETING**

Article 17.-

The General Department of Camcontrol of the Ministry of Commerce (MOC) shall be the sole responsible agency and lead coordination to promote effective and efficient implementation of market surveillance in trading businesses on the market with the following tasks:

- develop legal framework related to consumer protection and the legal basis in order to cooperate with General Department of Customs and Excise of Cambodia (GDCE) and other concerned agencies and institutions
- participate in providing an input to standardization to the benefit of consumers and reflecting consumer protection perspectives
- implement and take specific measures for products that fail to comply with food safety requirements, which include providing information and compliance assistance, issuing formal warning and fines, initiating legal proceedings resulting in penalties, discontinuing sale, seizing products and enforcing product recall.

- request for and follow up necessary action taken by other competent authorities and ministries that are responsible for other linkages in the food chain.
- provide an interphase with the consumer to receive and follow up consumer complaints
- develop and implement a framework for cross border market surveillance activities

In implementing the tasks, the General Department of Camcontrol of MOC shall encourage participation and provision of technical and scientific opinion from other competent authorities and ministries. Where there is a requirement for monitoring and inspection by other competent authorities and ministries, the General Department of Camcontrol of MOC shall coordinate in a way that such work can be carried out on the basis of organizational efficiency and in an effective and harmonized manner.

Article 18.-

Other competent authorities and ministries shall cooperate and provide to the General Department of Camcontrol of MOC, scientific opinion or technical assistance on request related to matters within the competency of other ministries and authorities, in order to ensure that any risk management decision at the market place is well scientifically informed and effective.

In accordance with the law and regulations and based on principles of organizational efficiency and trade facilitation, other competent authorities and ministries shall inform MOC on the progress and revision of any legal framework under their competency which is related to food business at the market place and shall encourage the General Department of Camcontrol of MOC to perform the role of enforcement on their behalf, except where another competent authority and ministry have special requirements and technical rationale to undertake the role by themselves.

CHAPTER 6

**INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING FOOD SAFETY
MANAGEMENT AT CONSUMER SECTORS**

Article 19.-

Pursuant to the law and regulation requirements, all registration and/or permission to establish and operate food business at the tourist canteens and restaurants and inspection of compliance to the tourist standards and norms shall be carried out by the Competent Authority of the Ministry of Tourism.

In implementing this work MOT shall ensure that information on licensing and registration of the food business at the tourist consumer sector is available to other ministries and competent authorities on demand.

Article 20.-

Ministry of Health (MOH) shall be the sole responsible agency in leading effective and efficient coordination in the implementation of the following tasks related to food safety at the consumer sector:

- preparation of policy, legal framework on hygiene and sanitary standards
- provide an input to standardization regarding consumer health perspective
- monitor and inspect hygiene and sanitation of food and food business at the consumer sector
- prepare and implement programs promoting compliance to hygiene and sanitation requirements
- implement verification program and issue hygiene and sanitation assurance certificates for food business at the consumer sector
- prepare and implement a general plan for crisis management and emergency response to address, minimize or to prevent risks predicted or arising at the final stage of consumption.

In implementing the tasks MOH shall encourage participation and provision of technical and scientific opinion from other competent authorities and ministries. Where there is requirement for monitoring and inspection by other competent authorities and ministries MOH shall coordinate in a way that such work can be carried out on the basis of organizational efficiency and in an effective and harmonized manner.

Where there is a requirement by law and regulation or from third parties to have a conformity certificate under competency of other competent authorities or ministries, MOH shall facilitate the activities of other authorities and ministries to perform the certification.

Article 21.-

Other competent authorities and ministries shall cooperate and provide to MOH, scientific opinion or technical assistance on request related to matters within the competency of other ministries and authorities, in order to ensure that any risk management decision in the food business consumer sector is well informed and effective.

In accordance with the law and regulations and based on principles of organizational efficiency and trade facilitation, other competent authorities and ministries shall inform MOH on the progress and revision of any legal framework under their competency which is related to food business consumer sector and shall encourage MOH to perform the role of enforcement on their behalf, except where the other authority and ministry have special requirements and technical rationale to undertake the role by themselves.

CHAPTER 7

INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING FOOD SAFETY MANAGEMENT AT INTERNATIONAL CHECKPOINT

Article 22.-

The General Department of Customs and Excise of Cambodia (GDCE) shall be the sole responsible agency in leading effective and efficient coordination in food safety inspection at the international checkpoint. In implementing this role GDCE shall:

- Take action to enforce implementation of regulations adopted by the joint Prakas on Implementation of Trade Facilitation through Risk Management of competent authorities and ministries related to food import and export.

- be the lead agency in the initial inspection of food entering the country in order to decide if other competent authorities and ministries should be involved or if the product can be released based on risk assessment criteria

- share information on the food importers with General Department of Camcontrol of MOC, or to relevant competent authorities and ministries, if the food is directly marketed or if it is destined for other uses

- collaborate with ministries and other competent authorities in setting up risk selectivity criteria

- notify ministries or competent authorities concerning the release of consignments, if risks are perceived or suspected.

If there is a perceived risk GDCE shall encourage participation of technical and scientific services and seek opinion from other competent authorities and ministries. When it is required to conduct inspection by the competent authorities and ministries, GDCE shall organize joint inspection to be conducted cooperatively, in accordance with

Article 5 Chapter 2 and Article 14 Chapter 3 of Sub-Decree No 21 on the Facilitation of Trade through Risk Management.

When required by the importing country, it is the role of the responsible competent authority or ministry to provide certification and verification of the safety of the exported food.

MOC shall investigate, collect and compile information with regards to food safety and market access in the importing country market.

Article 23.-

The competent authorities and ministries shall cooperate and provide to GDCE, information concerning food and targeted business operators that are regarded as high risk for joint inspection on related to matters within the competency of other ministries and authorities.

In accordance with the law and regulations and based on principles of organizational efficiency and trade facilitation, other competent authorities and ministries shall inform GDCE on the progress and revision of any prohibited and restricted goods under their competency which is related to food safety and to enable GDCE to perform the role of effective risk management at the international checkpoint.

CHAPTER 8

**INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTING
COORDINATION IN FOOD SAFETY MANAGEMENT**

Article 24.-

The Inter-Ministerial Committee for Coordinating Inspection of Quality and Safety of Products and Services has the responsibility to coordinate the work and activities concerned with food safety management of the ministries and competent authorities and other aspects of food safety detailed in this Prakas.

Article 25.-

The Prakas will come into effect from the date of signing.

Done in Phnom Penh on the 22nd October 2010

Deputy Prime Minister,
Minister of Economy & Finance
Signature
Keat Chhon

Senior Minister,
Ministry of Commerce
Signature
Cham Prasidh

Minister of Industry,
Mines and Energy
Signature
Suy Sem

Minister
of Agriculture, Fisheries and Forestry
Signature
Chan Sarun

Minister of Health;
Signature
Mam Bunheng

Minister of Tourism,
Signature
Thong Khon

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- *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*
- *National Audit Authority*
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KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

N° 009 SHV

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on

Management of Imported Non-Commercial Goods

Over the past period, the Ministry of Economy and Finance has noticed a number of irregularities related the importation of non-commercial goods. These include the importation of commercial goods and declared them as non-commercial items, as well as the manipulation of customs valuation for the purpose of PSI exemption. In many cases, despite repeated instructions and regulations from the Ministry of Economy and Finance and the General Department of Customs and Excise , the importation has not been done by registered companies (with VAT Identification).

In this context, to minimize these irregularities, the Ministry of Economy and Finance hereby reminds and instructs all concerning customs sites as follow:

1. Strictly implement the existing laws and regulations, in particular, the Ministry of Economy and Finance's circular 001 SHV dated 23 February 2000 on the implementation and improvement of customs valuation procedures and valuation list.
2. Non-commercial goods is defined as those which are imported by travellers or people with permanent resident in the border area and is specifically for personal consumption or consumption within the border area.
3. Occasional importation of such items shall be processed within the existing laws and regulations. Importer's passport, with certified stamp from concerning authorities of the exporting country, shall be presented. Customs receipt shall be marked "Non-Commercial, for Personal Consumption". Customs seal is not necessary. If the

goods are commercially imported, the customs value shall be added up by 20%. In such case, customs receipt shall be marked "Commercial". If applicable, customs seal shall be attached to the goods themselves or their packaging materials.

4. Importation by the people with permanent resident in the border area shall be processed within the existing laws and regulations. Customs receipt shall be marked "For Circulation within the Border Area". Resident in the border area who wish to import and export goods for countrywide circulation shall do it via registered companies (with VAT Identification and the latest Patent Certificate). If necessary, provision 3 above should be implemented.

5. Other importation and exportation shall only be done by registered companies with VAT Identification and the latest Patent Certificate unless otherwise authorized by the General Department of Customs and Excise.

6. The copy of the VAT Identification and the latest Patent Certificate shall be authenticated by the company's manager in writing and shall be attached to the original authorization letter as well as the stamped copy of the identification card of the authorized person signed by the company's manager. If deem necessary, customs should do a verification with the company itself.

The General Department of Customs and Excise should widely publicize the regulation to the concerning customs sites. The implementation of this Circular shall start from 01 January 2006.

Phnom Penh, 01 December 2005.
Deputy Prime Minister,
Minister of Economy and Finance
and Head of the Inter Ministries Committee
for the Prevention and Suppression of Smuggling

Copied to:

- *Provincial and Municipal Chamber of Commerce*
for "information and implementation"
- *Archive*

Keat Chhon



KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

N° 007 MEF

INSTRUCTION CIRCULAR

on

Management of Import and Export of Goods in Small Quantity

Over the past period, the Ministry of Economy and Finance has noticed a number of irregularities causing by certain individuals. These include the practice of establishing booths to sell goods while having a monopoly on certain items as well as collecting unofficial fee from other traders, in particular, those related to perishable goods such as vegetables, fruits, tree bulbs and other agricultural products.

In this context, to reduce the irregularities, and with reference to the prestigious written notes of **Samdach Akaek Moha Sena Padei Decho Hun Sen** dated 13 October 2009 on the Ministry of Economy and Finance letter 6061 SHV dated 09 October 2009, the Ministry of Economy and Finance hereby temporarily instructs all customs sites and related stakeholders as follow:

1. Strictly implement existing regulations, in particular, the Ministry of Economy and Finance circular 009 SHV dated 01 December 2005 on Management of Import and Export of Non Commercial Goods
2. Customs clearance for others is eligible only for those who are qualified customs brokers, in accordance with the provision Chapter 5 of the Law on Customs. Customs brokers may charge certain fee from the concerning traders as necessary and as agreed.
3. Individual who import or export goods of vegetables, fruits and similar agricultural products with the customs value of USD 300 or below, with

or without the Tax Identification Number, may do a self declaration, provided that the items are not in the list of prohibited and restricted goods. He or she should fill in the attached Summary Declaration and submit a copy of the authenticated ID Card or other legal documents to customs officials, along with the Declaration, which is signed by the declarant in front of customs officials. This exemption should apply to other small imports and exports for domestic circulation as well, including those with commercial purpose. The customs value of such should be added up by 10% on the declared value by concerning customs officials at the processing sites.

4. In case of any difficulties, concerning stakeholders should immediately notify the Ministry of Economy and Finance for prompt actions and solutions.

Upon receiving this circular, the General Department of Customs and Excise should widely publicize the regulation, especially to import and export traders as mentioned above so that they are aware of this simplified procedures and are willing to pay tax and duties correctly in accordance with the existing laws and regulations, starting from 01 January 2010 until further noticed.

Phnom Penh, 20 December 2009.

Deputy Prime Minister

Minister of Economy and Finance

Copied to:

- Council of Ministers
- Cabinet of Samdach Akaek Moha Sena
Padei Decho HUN SEN, Prime Minister of
the Kingdom of Cambodia
- Ministry of Commerce
- Provincial and City Municipalities
“ To be informed ”
- General Department of Customs and Excise
- General Department of Taxation
“To be informed and For implementation”
- Archive

Keat Chhon

Instruction Circular on Management of Import and Export of Goods in Small Quantity

បញ្ជីការត្រួតពិនិត្យ Customs Registration No. :
 កាលបរិច្ឆេទ Date:/...../.....
 ត្រាតម្រាប Customs Stamp

ព្រះរាជាណាចក្រកម្ពុជា
 Kingdom of Cambodia
 ជាតិ សាសនា ព្រះមហាក្សត្រ
 Nation Religion King

ប្រតិបត្តិការសង្ខេប “Summary Declaration” នាំចូល Import នាំចេញ Export
 (ឧបសម្ព័ន្ធសារពរណែនាំលេខ សហវ ចុះថ្ងៃទី ខែ ឆ្នាំ ២០០៩ របស់ក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុ)

- ទីស្នាក់ការត្រួតពិនិត្យ និងរដ្ឋាករ Customs check point :
- លេខកូដសំគាល់ Office code :
- អ្នកនាំចូល Importer អ្នកនាំចេញ Exporter
- នាម Name : ភេទ Sex : ប្រុស M ស្រី F
- អាសយដ្ឋានលម្អិតបច្ចុប្បន្ន Detail Actual Address :
- អត្តសញ្ញាណប័ណ្ណ (ប្រភេទ) ID Card (Type) : លេខ No. :
- ចុះថ្ងៃទី Date : ចេញដោយ Issued by :

ខ្ញុំសូមប្រកាសនាំចូល/នាំចេញទំនិញដូចខាងក្រោម I declare the Import/Export Items as following :

សំរាប់ប្រតិបត្តិការ For Declarant					សំរាប់មន្ត្រីតម្រូវ For Customs		
ល.រ	រាយមុខទំនិញ Description	ឯកតាគិត Unit	បរិមាណ Quantity	តម្លៃឯកតា Value	តម្លៃគិតពន្ធតម្រូវ(៛) Customs Value(R)	អត្រាពន្ធ Rate	ប្រាក់ពន្ធអាករត្រូវបង់ (៛) Tax Payable (R)
សរុបប្រាក់ពន្ធអាករត្រូវបង់ Total Tax Due							

ខ្ញុំសូមសន្យាថានឹងគោរពតាមបទបញ្ញត្តិច្បាប់ជាធរមាន នៃព្រះរាជាណាចក្រកម្ពុជា។
 I engage to comply with all related laws and regulations of the Kingdom of Cambodia.

សំរាប់មន្ត្រីតម្រូវ For Customs: បានឃើញ និងឯកភាពបណ្តោះអាសន្នតាមការ
 ប្រកាស Seen and temporary approved as declared

• ប្រាក់ពន្ធអាករសរុប Total Tax Payable :
 ជាអក្សរ In words:.....

• បង្កាន់ដៃពន្ធលេខ Receipt No.: សៀវភៅពន្ធលេខ Tax book No.:

បានឃើញ Seen ថ្ងៃទី.....ខែ.....ឆ្នាំ.....
 ថ្ងៃទី.....ខែ.....ឆ្នាំ.....

ប្រធានស្នាក់ការត្រួតពិនិត្យនិងរដ្ឋាករ
 Chief of Customs Checkpoint

មន្ត្រីតម្រូវត្រួតពិនិត្យ
 Customs Officer

ធ្វើនៅ.....ថ្ងៃទី.....ខែ.....ឆ្នាំ.....
 Due at.....Date.....
 ហត្ថលេខា ស្នាមមេដៃស្តាំប្រតិបត្តិការ
 Declarant's signature



KINGDOM OF CAMBODIA
Nation Religion King



Ministry of Economy and Finance

N° 009 MEF

Phnom Penh, 31st August 2011

DECISION

On

**Establishment and Functioning of Customs Risk Management Database System
(CRMDS)**

In accordance with the sub-decree No.21 ANK.BK dated 01 March 2006 on Trade Facilitation through Risk Management, and the necessary of Risk Management tasks requested, the Ministry of Economy and Finance has decided as follows:

1. Establish and put into operation the Customs Risk Management Database System – CRMDS system in accordance with the application manual as attached in annex of this decision. This system has function to determine risk level of import and export operation as whole of customs territory based on its risk indicators or selectivity criteria which was compliant to the existing regulations including risk level of goods, means of transportation, and relevant traders.

2. Director General of Customs and Excise of Cambodia shall manage to install and put into operation of the CRMDS at customs checkpoints if thought to be necessary as follow:

- **For location that Automated System for Customs Data-ASYCUDA take place:** after ASYCUDA showed Red Lane of any Customs Declaration (Single Administrative Document-SAD), customs officers who in charge of ASYDUCA shall transfer those Red SAD data to customs officers who in charge of CRMDS for analyzing the relevant risk selectivity criteria and may participate to provide guidance for physical inspection in accordance with procedure which will be determined by Director General of General Department of Customs and Excise.

- **For location that ASYCUDA not yet take place:** after SAD declared or registered, Customs officers who in charge of CRMDS has to key in those SAD data into CRMDS in order to determine treatment channel for further actions of other customs procedures compliance with the relevant existing regulations.

3. Delegate of the Royal Government in charge of the General Department of Customs and Excise of Cambodia and as a Head of Inter-Agency Coordination Group of Trade Facilitation through Risk Management shall:

- Assign from time to time the authorized customs officers to be System Administrator, Risk Analyst, Data Collector, and User of CRMDS as well as other customs officers who work for this system as mentioned in the annex of the application manual of this decision. Those Authorized Customs Officers has also to ensure the sustainability of CRMDS operation effectively and to protect the professional confidentiality.

- Continue to extend functions and network connectivity of the CRMDS for both internal and external automated systems in accordance with the trade facilitation through risk management policy and the necessary need to strengthen the effectiveness of risk management tasks.

- Increase the cooperation with Ministries and relevant Agencies to determine and evaluate risk indicators and risk selectivity criteria for the system in compliance with the existing regulations including Inter-Ministerial regulations on Trade Facilitation through Risk Management implementation and also the existing regulation on the Institutional Facilitation on Food Management at International border gates of Inter-Ministerial regulations on the Implementation and Institutional arrangement of Food safety Management System from Farm to Dining Table.

- Set a package budget expenses to ensure the sustainability of the system operated, maintenance, purchasing spare parts, and equipments demanded, as well as to extend system function requested to Ministry of Economy and Finance.

- In case of necessary need, Issue more detail instructions to ensure the effectiveness and the sustainability of CRMDS operation in accordance with the existing regulation.

Delegate of the Royal Government of Cambodia in charge of the General Department of Customs and Excise of Cambodia shall facilitate and carry out the decision effectively from the signatory date.

Deputy Prime Minister
Minister of Ministry of Economy and Finance

Signature

Copied to:

- *Secretariat General of the Senate*
- *Secretariat General of the National Assembly*
- *Council Minister*
- *Cabinet of Samdech Akka Moha Sena Padei*
*Techo **Hun Sen** Prime Minister*
of the Kingdom of Cambodia
- *All relevant Ministries and Agencies*
“To be informed”
- *Official Journal*
- *Document-Archive*

Keat Chhon

Instructions

KINGDOM OF CAMBODIA

Nation Religion King



Customs and Excise Department

N° 997 C.E

Phnom Penh, 25th November 2005

INSTRUCTION

On

Formality of the Managing Transport Permit of Imported Goods



In accordance with the existing Law on Tariff of Imported and Exported Goods and to strengthen the responsibilities of management distribution issuance usage and control of the transport permit of imported goods after customs clearance, I would like to instruct to all customs branches, offices and checkpoints as follows:

1. Based on actual workload of each customs and excise unit, shall delegate the duties in written form to an adequate number of customs officers to be responsible for managing the issuance and keeping the transport permit during the customs clearance approval. In case of few issuance of transport permit, do not oblige to separately delegate the duties to customs officers to handle the transport permit, yet the head of relevant customs and excise units are responsible. Name list and sample of signature of responsible person for management and issuance permit shall send urgently by customs branch, office and checkpoint to headquarter (administration office) for achieve at the end of every year or to achieve when there is a change in these duties for further use in customs control system.

2. Transport Permit shall be issued only for imported goods that complete all customs formalities. Goods cannot transport in single conveyance due to the only reason of its large quantity or other appropriate reasons. The original copy shall attach with the copy of duty payment receipt with clear indication of inventory and shall be present with the conveyance with proper identification in the transport permit. In case that the

goods can be loaded in single conveyance, the attachment of original copy of duty payment permit is acceptable and shall not oblige to issue transport permit.

3. One copy of transport permit shall be issued for not more than one transportation mean. For goods that loaded in many transportation means shall not permit to issue single transport permit.

4. Shall keep safely all records and documents related to the management of issuing transport permit for control and verification purposes.

5. Shall indicates “ Transit” on the above attached transporter permit with conveyance by customs and excise unit which station on legal route determined separately by Customs and Excise Department to transport the goods.

6. Transport permit shall be issued for only legal conveyance, which completes properly the customs duty obligation, and attach proper plate number with conveyance issued by ministry of public works and transport or plate of Customs and Excise Department. In other necessary cases, shall have prior permission from Customs and Excise Department.

7. Shall urgently instruct to customs brokers and transport operators the contents of instructions and implement punctually.

Upon the receipt of this instruction, all heads of customs branches offices and checkpoints shall implement effectively from 01 January 2006.

**Delegate of the Royal Government
In Charge of Customs and Excise Department**

CC:

- *Cabinet of H.E Senior Minister,*
- *Minister of Economy and Finance*
“To be informed”
- *All Customs branches office and checkpoints*
- *All Chamber of Commerce in provinces and capital*
“for dissemination cooperation and implementation”
- *Document - Archive*

KINGDOM OF CAMBODIA

Nation Religion King



Customs and Excise Department

N°. 912 C.E

Phnom Penh, 29 September 2006

TO

Chief of Offices, Branches, and Checkpoints of Customs and Excise

Subject: To temporarily set the quantities of passengers' personal belongings subject to the exemption of taxes and duties.

With regards to the subject above, to ensure the transparency in implementing the custom procedures for passengers entering and leaving Cambodia, I decide to temporarily set the quantities of passengers' personal belongings (non-commercial goods) subject to the exemption of taxes and duties as follows:

- 1- Less than 2 (two) litres of liquor, regardless of the kinds
- 2- Less than 400 (four hundred) cigarettes or less than 100 (one hundred) cigars
- 3- Less than 350 (three hundred and fifty) of perfume and fragrance
- 4- Proper quantities of other materials and equipment necessary for travel that are not prohibited goods.

The passengers aged 18 and younger cannot accept special treatments in terms of the first and second items above.

Therefore, please kindly, directors, implement this instruction effectively.

Best regards,

Delegate of the Royal Government

In Charge of Customs and Excise Department

Copied to:

- Cabinet of H.E Senior Minister and
Minister of Economy and Finance
"To be informed"
- Cambodia Chamber of Commerce
"To be informed"
- Document-Archive

Signature

Dr. Pen Siman

INITIAL POST-CLEARANCE AUDIT MANUAL

(Ref. Customs and Excise Department Instruction N°.583 CE Dated 30 June 2008)

2008

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ANNEX

ANNEX I: PCA Form 1 to PCA Form 11

Instruction on Initial Post Clearance Audit by Customs and Excise Department

1. INTRODUCTION

1.1 Purpose of Manual

This Initial PCA manual has been developed to provide guidance to CED officials in the implementation and operation of the PCA program. It is intended to cover the initial startup phase of the program and will be revised as the full PCA program is implemented.

PCA is being introduced in the CED on a phased basis.

Phase 1 will see the startup of the PCA unit in the Sihanoukville Customs Office in conjunction with the ASYCUDA pilot project. The CED HQ PCA team will also be established and will prepare the Audit plan including selectivity criteria for auditees and scheduling, undergo local training, and will also begin operations during this pilot phase, including limited company audits.

Phase 2 will see the full implementation of the PCA program in CED HQ with the team implementing the audit plan including commencing on-site company audits

Phase 3 will see full implementation of the PCA program.

1.2 Concepts of Post Clearance Audit (PCA)

Post Clearance Audit by Customs and Excise Department is an audit, investigation, inspection or control carried out in a systematic manner by competent Customs officers after the release of goods. PCA aims to verify the accuracy and authenticity of Customs declarations covering a certain period of time such as two or three years through the examination of relevant import documentation and records including electronic data that are kept in accordance with the provision of the Prakas on the Management of Documents, Books, Records and Other Information on Imports and Exports.

PCA may entail verification of information carried out in the customs office or through audits carried out at the business premises of the persons being audited.

PCA is not a stand-alone system, but one of many customs functions that share responsibility for ensuring the effective collection of revenue and facilitation of trade. PCA should be linked to these other related functions, under an overall strategy for the whole customs administration. In particular, PCA shares responsibility for the systematized administration of verification activities with other Customs units such as the customs checkpoints, the Technique and Control office and the Customs Investigation unit.

Effective PCA presumes the operation of a self-assessment system whereby importers are responsible for making accurate and complete declarations to customs for assessment by customs.

PCA is carried out in close collaboration with the auditees and is quite different from a customs offence investigation. While the Law authorizes PCA officers to enter premises and to examine and if necessary detain books and records, PCA is a voluntary compliance measure. Therefore customs officers should take a cooperation approach in conducting the audit.

PCA targets not only importers but all parties involved in the international trade transactions, including customs brokers, transporters, banks, warehouse operators etc.

2. OBJECTIVES OF PCA

The objective of Post Clearance Audit by Customs and Excise Department is to assure that traders and other associated persons are fully complying with the Law on Customs and all other relevant laws and regulations of the Kingdom of Cambodia.

PCA supports the facilitated release of cargo by conducting post release verification of declarations with the following aims:

- To ensure all importation and exportation are properly declared to Customs;
- To verify the accuracy, completeness and authenticity of Customs declarations made over a certain period by a trader (Auditee);
- To ensure the import and export and control of all goods under the prohibitions and restrictions list are in compliance with existing laws and regulations.
- To ensure all goods under Customs Bonded Warehouse procedure and under other suspension procedures have properly completed customs formalities, and/or

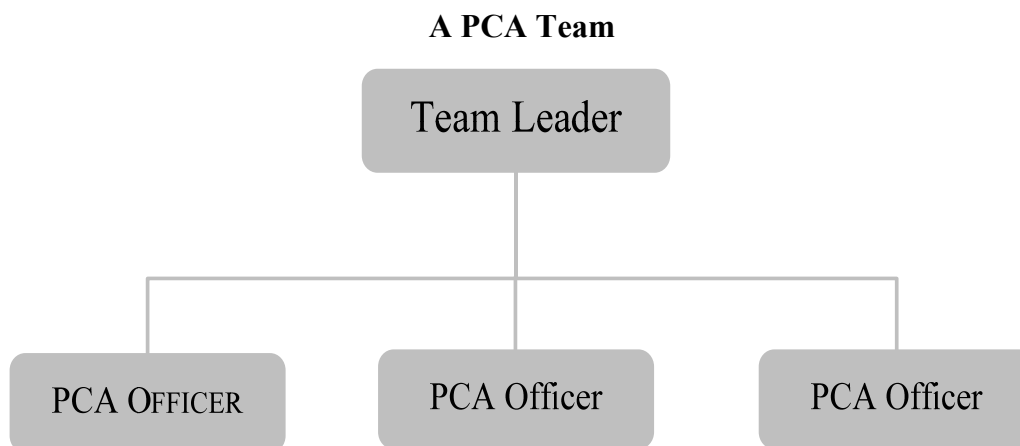
that all related conditions and requirements for these suspension procedure have been complied with.

- To ensure declarants are complying with their obligation to retain all supporting documents for the period as set by the existing laws and regulations.
- To recommend that the Auditee take necessary corrective measures to amend incorrect Customs declarations, and to reassess the duty and tax liability as necessary,
- To encourage the Auditee to improve its degree of compliance with the Law on Customs and regulations, and
- In cases where fraud is discovered, to forward the case to the appropriate unit for further investigation.

3. ORGANIZATION OF PCA IN THE CED (PILOT PHASE)

3.1 PCA Team in Sihanoukville pilot site.

The pilot PCA team should consist of a minimum of four competent PCA officers, including a team leader, and three PCA officers. The number of officers in the teams may be revised based on experience and the volume of transactions referred for PCA review through the ASYCUDA system.



The Sihanoukville PCA team should report to the Director of the CRMA office in CED, but should work closely with officials of the Sihanoukville office.

The PCA team shall immediately carry out desk reviews of declarations assigned the blue processing path in accordance with the approved Detailed Declaration Processing Path (DDPP).

The PCA team also has the right to review declarations assigned to all processing paths in the Sihanoukville check-point/office at any time after the release order is issued.

In any case where a discrepancy is detected the PCA team will prepare and submit to the CRMA a written report or a customs offence record in accordance with existing regulations.

The Sihanoukville PCA team shall work closely with and cooperate with the Sihanoukville Branch officers in order to obtain their support and assistance as needed.

The Sihanoukville PCA team will not conduct audits at traders' or other related parties' premises.

During the initial startup period, the PCA team will provide weekly reports to the CMRA office with the following information:

- the number of declarations assigned the blue channel processing path
- the number of declarations reviewed by the PCA team on all other processing path,
- the number of cases where discrepancies have been detected by processing path,
- list of importers involved and details of their discrepancies,
- summary report on type of discrepancies,
- the number and amount of reassessments initiated and the revenue reassessed.

The PCA Team will provide a monthly summary report of the above information to the CRMA office.

3.2. Provincial and Municipal Customs Branch PCA Teams

Provincial and Municipal Customs Branches shall establish PCA teams. These PCA Teams shall carry out reviews of declarations from all checkpoints under their jurisdiction in accordance with risk management policy and with the provisions of Paragraph 3.1 of this Manual.

Provincial and Municipal Branch PCA teams may conduct on site audits at the premises of traders and other related persons located within their jurisdiction based on identified high risk targets, and with the approval of the Director General.

3.3. Control Office of the CED Headquarters

The Control Office shall be responsible for the systematic and regular post clearance verification of declarations from all customs checkpoints to ensure consistency and quality of declarations.

In order to avoid duplication of effort, the Control Office may not review declarations that have been audited by the PCA team at the Sihanoukville pilot operation. The PCA team at the Sihanoukville pilot operation shall regularly provide to the Control Office lists of declarations reviewed.

The Control Office will not be responsible for the conduct of post clearance audits at the premises or offices of importers or other involved parties.

The Control Office shall continue to provide feedback to checkpoints and customs offices on their findings, and to issue notices of reassessment demanding additional payment of duty and taxes. Copies of all reassessment notices shall be provided to the CRMA Office in CED Headquarters for possible follow up audits.

The Control Office and the CRMA Office shall communicate regularly and shall share information on findings and trends in order to ensure coordination of their operations.

3.4. The Customs Risk Management and Audit Office (CRMA) of the CED Headquarters:

The CRMA office is responsible for the overall management and conduct of the CED Post Clearance Audit program including:

- Developing the procedures and manuals for operation of the program for submission to the Director General for approval;
- Preparing annual audit plans based on selectivity criteria;
- Providing direction and guidance to the PCA units operating in checkpoints and branch offices;
- Conduct of post clearance audits of declarations on a selective basis,
- Conduct of audits at the premises of traders or concerned persons based on identified high risks and with the approval of the Director General;
- Providing regular reports to the Director General as required;

- Coordinating the PCA program with other involved offices such as the Control Office, Provincial and Municipal Branch Offices and checkpoints, the Investigation office and other relevant offices.

- To Instruct Customs officers under their supervision by cooperating with relevant competent authority particularly local authority if necessary, in order to achieve the above roles.

- Any other roles of CRMA office related to PCA program stated in the provision of Praka 3 of Prakas No 607 on Establishing and Functioning of Customs Risk Management and Audit Office.

4. PCA OFFICERS

4.1. Rights of PCA officers

Necessary actions to be taken by CED PCA officers in the course of PCA at the traders' premise are as follows:

- Entry to, and perform the audit fieldwork at any time (normally 6:00AM-6:00PM) at, auditee's premises or places where documents, records or other information are kept;

- Examination of imported and exported goods, business records, business systems and commercial data relevant to customs declarations that made during the audit period (Note: records and data include electronic formats);

- Inquiry of auditees;

- Temporary retention of auditee's books and records;

- Obtain information necessary for the enforcement of PCA from other relevant Ministries and governmental agencies;

- To request the auditees to present accounting vouchers and books and other documents related to the exported or imported goods which have been cleared from customs, and copies of the said materials;

- To conduct the actual auditing of the exported or imported goods as stipulated in the provisions of the Law on Customs;

- To issue a Notice which states re-determine the declared customs value and the reason for the decision;

- To apply measures to deal with administrative offences in accordance with the provisions of the Law on Customs;
- To initiate enforcement measures such as the sealing of a place of business or space, if;
 - a. In spite of persuasive efforts, auditors remain unable to enter the place or space that is suspected to keep books, records and documents and goods.
 - b. There are indicators that an act of crime has been committed.

4.2. Obligations of PCA officers

- a. To present the decision on auditing and customs ID cards to auditee;
- b. To comply strictly with the order and procedures of inspection;
- c. To observe the law, to ensure objectivity and accuracy;
- d. Not to compel fulfillment of illegal requirements, thereby causing difficulties and troubles to the auditees as well as concerned organizations and individuals;
- e. Not to make intentionally any untruthful conclusions;
- f. To report to the persons who signed the decision on auditing and propose measures to deal with the results of audit;
- g. To bear responsibility before the law for the minutes on conclusions of the audit;
- h. To comply with the regulations on confidentiality, to manage and use vouchers and documents as provided for the proper purpose.

5. AUDITEES

To achieve verification of import or export declarations, PCA is conducted to the following persons/companies (Auditees):

- a. Importers;
 - b. Exporters;
 - c. customs brokers;
 - d. operators of temporary storage facilities
 - e. operators of customs bonded warehouses;
 - f. transportation operators;
 - g. other concerned parties including commercial bank and similar such institutions.
-

5.1. Rights of Auditees:

The rights of auditees are as follows, other than rights provided in the Article 24 of Law on Customs:

- a. To request PCA officers to show the Notification on auditing and customs identity cards;
- b. To refuse the auditing if the decision on auditing does not comply with the provisions of the law;
- c. To lodge complaints and denunciations in relation to conduct in breach of the law by PCA officers during the course of an auditing;
- d. To provide explanations in the minutes on conclusions of the auditing and on the proposals for measures as prepared by the PCA officers;
- e. To object to the decision by writing to the Director General of Customs within 30 days from the date auditees receive the Notice of the re-determination, according to article 24 of the Law on Customs;
- f. To request the customs office to compensate for damages caused by any unlawful manner as the results of audit.

5.2. Obligations of Auditees

The obligation of auditees as follows:

- a. To appoint competent persons to cooperate with the PCA officers;
- b. To create good environment for the PCA officers to perform their tasks;
- c. To provide all accounting vouchers and books and other documents relating to the exported or imported goods and copies of those materials at the request of the PCA officers;
- d. The auditees shall be required to comply with the regulations on PCA, decisions on auditing and instructions on conclusions of auditing;
- e. Not to obstruct the auditing activities in any way
- f. To receive a notice on conclusions of the auditing;

6. MECHANISM FOR OPERATION OF PCA IN CED

6.1 Examination of Documents, Books, Records, and other information by PCA officers:

Documents means documents in any form, whether or not signed or initiated or otherwise authenticated by the maker in accordance with the provision of Article 51 of the Law on Customs and Prakas No.113 MEF.BK dated 15 Feb 2008 on the Management of Documents, Books, Records and other Information on Import and Export.

The primary objective of the examining of trade-related books and records is to identify whether or how the audtee's trade transactions affect the elements of customs procedure in SAD. To attain this objective and to detect any possible violation of Law on Customs and other Laws of the Kingdom of Cambodia, the reality of each transaction with a specific trader should be examined through individual records and the comparison with relevant records, tracing each process of a transaction, such as correspondence, cost calculation, negotiation, contract, delivery of goods, payment, and resale of goods.

The following are the general guidelines to be observed in the examination of trade-related books and records:

- a. Pay attention to the order of filing;
- b. Pay attention to peculiar matters in qualities of paper, styles, and signature.
- c. Pay attention to the person who makes documents.
- d. Pay attention to notes that are hand-written in a margin and inserted paper.
- e. Pay attention to peculiar appearances on a page, such as an abnormally broad blank and an unusual crease
- f. Examine the original document. Copies and duplicates have high risk of falsification; and
- g. Start the examination from documents which are for daily use, in case the audtee denies existence of records, or refuses to present them.
- h. To verify consistency of the related documents, books and records.
- i. To evaluate compliance level of traders through accuracy of trade related documents.

To trace or make decision on result of documentary examination, PCA officers are required to conduct additional interviews, to extend scope of PCA and to introduce any sign of violation to the relevant laws and regulations.

PCA shall be conducted after issuing the release order of cargo from Customs.

6.2 The Process of PCA includes the following steps:

Step 1: Preparation and planning for audit:

1.1 Selection of targeted traders and schedule management

1. To consider whether the team should implement PCA by reviewing the documents and high risk indicators.
2. To draft Monthly and Annual Schedule for PCA. (PCA Form 1)
3. PCA team leader must consult with senior officers in CED for making decision.
4. To consult with other CED units (Control Office, Technique Office, Checkpoints, Enforcement/intelligence office etc), other relevant departments and organizations (in the case of audits involving imports of restricted or prohibited goods), individuals and others to gather additional information and to verify relevant information.
5. In case that trader cannot be located, the notification shall be issued by using available information sources. In spite of the investigation, if trader is still not identified, PCA team should require ASYCUDA to select the trader as unknown trader and try to find access to the trader at the time of SAD submission. The case may also be referred to the customs investigations/intelligence office for assistance.

Step 2: Issuing Audit Implementation Notification and audit questionnaire

1. The PCA team to contact the auditee to advise them of the planned audit and to agree on dates for the audit.

2. When leader of the audit team and traders agreed on the date to conduct PCA, the PCA Unit should prepare an Audit Implementation Notification,

Competent PCA officer signs and issues the official Audit Implementation Notification on PCA (PCA Form 2), including the audit Questionnaire (PCA Form 3) and sends it to the auditee by any means before conducting the audit.

Step 3: Approving of Audit Plan

The PCA officers have to prepare Audit Plan which must be approved by the Chief of the PCA office. The Audit Plan includes the company's profile, details on Import/Export transactions, other relevant information for conducting PCA and the target issues for the audit. (PCA Form 4)

Step 4: Meeting prior to the field audit

Based on Audit Plan and background data and the completed Questionnaire of the target company, the team to define particular items for auditing, allocate the tasks amongst audit team members, and decide points to keep in mind concerning the audit.

In addition, team prepares additional documents and related data as a precautionary measure, if necessary.

Step 5: Conducting the PCA at the premises of auditee:

(Further revised as the full PCA program shall be implemented near future, in line with ASAN PCA Manual)

1. Field audit should be conducted with following steps.

a. Initial Meeting with the company

The first step of a field audit is an initial meeting with representatives of the auditee to deal with administrative matters necessary for conducting the audit and to conduct the overview examination.

High-ranking representatives of the auditee should be invited to the meeting in order to ensure a high level of cooperation. Some auditees may request that consultants, accountants, or lawyers attend the meeting. Unless laws and regulations restrict their involvement in the audit, their participation should be welcomed. Their professional advice may help smooth implementation of field audits.

At the meeting, audit teams should explain the following matters to auditees and try to deepen their understanding of the field audits:

- Authority of the audit team to conduct the field audit;
- Objectives of the audit;
- Books, records and documents to be presented; and
- Schedule for the audit.

In addition, audit teams should request that auditees designate representatives who present necessary records and liaise with relevant internal sections in the course of the field audits.

b. Auditing ledger sheets

The key ledger sheets(account ledger documents) the importer (legal entity) prepares and keeps are as follows:

- Accounting records
- Account ledgers
- Slips
- Vouchers
- Document related to international trade
- Contract of sale and purchase
- Order sheets
- Invoices

c. Auditing actual commodities

Confirm the actual commodities to check whether they are the same as those appearing on the declaration.

d. Auditing actual condition

With consent from the person in charge, check actual proceeds of clerical works) email correspondence, documents the person in charge keeps on table.

e. Auditing third parties

Since some importers have no complete account ledgers on import freights, or the content of account ledgers lack credibility, it is hard to attain the audit's objectives by only auditing the importers. In this case, it is necessary to audit the customs agent handling the commodities, relevant entrusted import agents and other relevant persons or agents.

2. Base themselves on signs of violating the customs legislation.

3. After conducting the PCA, if PCA officers confirm no trace on any violation of existing laws and regulations, team leader has to report to Chief of related PCA Office or Unit, and terminate the PCA activity.

4. By the end of PCA, if any acts of violating the customs legislation are detected, written records on such violation acts must be promptly made according to the regulations and inquire auditee, report to the chief of related PCA Office or Unit.

5. PCA working papers should be filed in order and cross reference to source documents, and summary of work done and findings.

6. In case the location of auditee is out-side of jurisdiction of certain branch office, PCA team of CED Headquarter or other branch offices, or CRMA office must cooperate with the said office to conduct PCA.

7. In case Auditee fails to keep books and records;

PCA auditor instructs auditee that they must keep documents, books and records on imports and exports, otherwise they will be punished in accordance with the Law. Auditor issues to the auditee the Warning Notice (PCA Form 5) signed by the chief of the PCA unit.

8. In case Auditee refuses to provide relevant documents, books and records in the course of PCA, or rejects or obstructs PCA execution itself;

Competent PCA officers shall make written fact records and report to competent senior officer in CED. The senior officer in CED requires ASYCUDA to select the trader as high risk target and verify the documents to clarify suspicious points at the entry of cargoes. The person who repeatedly rejects or obstructs the conduct of PCA shall be punished in accordance with Law and regulation.

Audit team must endorse Official Report on Refusal or Non Cooperating to Audit Implementation. (PCA Form 6).

9. In case retention or return of auditee's books and records, chief of auditor must issue *Letter. (PCA Form 7).

Step 6: Written records of PCA conclusions:

1. The audit Team shall make *Provisional Audit Finding Agreement as written records of PCA conclusions in both cases of Step 4, on the basis of synthesizing the already gathered evidences, and agreed the content of the written records with company. (PCA Form 8)

2. The final (closing) discussion is held in the case that the company does not agree to part of or entire Provisional Audit Findings. PCA team shall make *Summary of Final Discussion of the audit result. (PCA Form 9)

3. To report to the Director General of CED and propose measures to deal with the results of audit. (PCA Form 10)

Step 7: Subsequent actions and follow up to PCA:

1. To review the written records and complete Audit Report on PCA results.
2. Based on PCA results, request ASYCUDA to change channel's color, if necessary.
3. To keep and maintain the PCA records.
4. To monitor implementation of follow-up actions.
5. To record findings for later strategic analysis and planning purposes
6. To prepare Periodical Report on implementation of audits to Director General of CED. (PCA Form 11)

7. CODE OF CONDUCT FOR PCA

7.1. Ethical standards for PCA officers

PCA officers must avoid any arrogation when they exercise the authority to conduct PCA. Neither individual human rights nor a peaceful private life must be violated by unjustified use of the PCA authority. PCA officers must exercise their authority strictly complying with relevant laws and regulation, especially the CED Code of Conduct and Ethics.

7.2. Confidentiality

PCA officers must keep secrecy of both Auditees and Customs.

PCA officers are constantly dealing with business/personal secret of Auditees. Officers need to be very wary of accidentally or recklessly leaking or passing information from an Auditee to another. On the other hand, PCA officers must pay attention not to disclose Customs confidential information to outside.

7.3. Establishment of Cooperation with Auditees

PCA is different from the criminal investigation to need a search warrant of a court of law as a general rule. PCA may be conducted with consent of the declarant and other relevant persons/companies to be audited.

Even though the penal to the person who rejects or obstructs the conduct of PCA is provided, it is hard to achieve effective and efficient PCA without understanding

and cooperation of Auditees. Whenever conducting the audit, PCA officers do not neglect the effort to obtain understanding and cooperation of the Auditee.

7.4. Required Knowledge for PCA officers

Effective and efficient conducts of PCA cannot be achieved without sufficient skills of PCA officers. PCA officers are required to equip the following skills:

- A sound understanding of Law on Customs, other regulations relating to PCA and trade businesses

- General education, experience and ability to apply knowledge, including contemporary PCA technique, to the type of audit work being undertaken;

- A good understanding of accounting principles and techniques;

- A sound understanding of business practice (both international and domestic, also including banking system);

- Good knowledge of the Customs tariff and related documentation

- Sound knowledge of the legislation relative to the valuation and origin of goods.

- Sound understanding of exempted, prohibited and restricted goods.

- High standard of judgement and initiative

- The skills to communicate clearly and effectively, both orally and in writing.

- Sound working knowledge of department's computer systems

- Common language in international trade (that is probably English language, with sufficient level to understand contents of business documents including license agreement.)

Annex

PCA Form 1 to PCA Form 11

Reference Documents

1. Law on Customs promulgated by Royal Decree No.NS/RKM/0707 /017 dated 20 July 2007.
 2. Prakas No. 920 dated 12 November 2003 on Organization and Functioning of Customs and Excise Department.
 3. Prakas No. 607 dated 7 August 2006 on the Establishing and Functioning of Customs Risk Management and Audit Office.
 4. Prakas No. 113 dated 15 February 2008 on the Management of Documents, Books, Records and Other Information on Imports and Exports.
 5. Prakas No. 388 dated 22 May 2008 on Post Clearance Audit by Customs and Excise Department.
-



KINGDOM OF CAMBODIA

Nation Religion King

Ministry of Economy and Finance

N° 790 CE

Phnom Penh, 28 August 2008

INSTRUCTION

on

Customs Transit Procedures

In accordance with the provisions of Praka 4 of Prakas No. 508 MEF.BK dated July 1st, 2008 issued by the Ministry of Economy and Finance, Customs and Excise Department (CED) established terms and conditions for customs transit procedures as follows:

1. Legal entities entitled for authorized transit operators include:

- Customs Temporary Storage Operators
- Customs Bonded Warehouse Operators
- Others Persons received advance permission from CED to operate

customs transit procedures.

2. At entry checkpoint:

- Authorized Transit Operators must fill in a Summary Customs Declaration meaning to only fill in box number 1, 2, 8, 10, 14, 17, 18, 21, 31(in Container Identification), 35, 37, 44 (if required), 52, 53, 54 and submit in three copies to the competent customs officers.

- Customs Officers have to fill in part A and C of the Customs Declaration. After checking the authenticity of documents, transportation means and containers, the competent customs officers could, if necessary, conduct physical inspection eventually. If no irregularity is suspected, the competent customs officers shall stamp and certify the customs transit procedures which define a number of conditions, especially the legal routes and time limits for the transit, as well as affix customs stamp or customs seals on

the transit transportation means or containers. A copy of Customs Declaration shall be kept at the Office of Entry. The other two copies shall be given to the Transit Operators or their representatives to be accompanied with the goods and transport vehicles towards the Office of Exit. This copy of customs declaration shall be semi-folded and placed in the lower right of the front glass of the transport vehicles, showing the stamps certified by the competent customs officers as in the annex sample.

3. At Office of Exit:

- The Authorized Transit Operators or their representatives shall present the two copies of Customs Declarations filled at the Office of Entry to the competent customs officers at Office of Exits.

- The competent customs officers at the office of exit shall check authenticity of the stamps and seals on the transit transport means or containers by verifying with the transit documents. If no irregularity is suspected, the competent customs officers shall certify in part D of the customs declarations and remove out any customs seals or stamps before releasing into a third country. A copy of customs declaration shall be reserved at the office of exit for eventually verifying with the office of entry. Another remaining copy of the customs declaration shall be provided to the transit operators or their representative for clearance at the office of entry.

4. Others Conditions: The competent customs officers in charge of customs transit at the office of entry shall define legal routes and duration of transit operation with discussion with the operators if deemed necessary with the following principles:

- Legal routes: It shall precisely be indicated the road names or numbers and changing points along the way. Any stop-over of the goods and transportation means shall only be allowed alongside the specified legal routes, except advance permission from the competent customs officers in the case of force majeure or incidental accidents being certified by a competent authority. Any additional loading or unloading of goods, or changing of transportation means along the legal routes is not allowed.

- Transport Duration: Transport duration as well as reasonable possibility of stop along the routes must clearly be determined and conforming with the road condition, as described in routing, and transportation means.

5. Types of transportation means: Only transit goods, transported in containers as defined in the point six below, can be transported under customs transit procedure.

The other types of transport means, including containers not stipulated in the point 6 below, can be examined and allowed by Customs and Excise Department to operate under the customs transit procedure if those devices are appropriately made and equipped with the following conditions:

- customs seals can simply and effectively be affixed to it;
- no goods can be removed from or introduced into the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the customs seal;
- it contains no concealed spaces where goods may be hidden; and
- all spaces capable of holding goods are readily accessible for customs inspection.

6. Containers for stuffing transit goods are transportation equipments or facilities which:

- is capable for the customs seal or sticker to be affixed and strongly suitable for repeated uses;
- is specially created to facilitate goods transportation on single mean of transportation or multimodal transportation without transferring.
- designed for ready handling, particularly when being transferred from one mode of transport to another;
- is a standard container of 20 feet, 40 feet and 45 feet.

7. Heavy or bulky cargoes; which because of their weight, size, or nature being normally not carried in a closed compartment (container); may be allowed to be carried by non-sealed vehicles or containers, provided those goods can easily be identified by reference to the description given (in packing lists, photographs, drawings).

Customs may apply appropriate monitoring measures so as to prevent substitution, removal, or addition of goods.

8. Deposit of Security: The operator of customs temporary storage and customs bounded warehouse who already deposited the security at the Customs and Excise Department are not required to re-deposit security for the customs transit procedure. For other persons including customs brokers who operate under the customs transit procedure shall be required to deposit the security in accordance with the provisions of Prakas on Security issued by the Ministry of Economy and Finance.

9. Chief of relevant customs check-point shall clearly assign customs officers to take responsible for supervision, control, and decision at spot regarding the implementation of customs transit procedure in accordance with the provisions of laws in effect, especially this guideline and Prakas on the Customs Transit issued by the Ministry of Economy and Finance. These duties also include the transit authorization of goods, security determination, transit clearing, document management, and making reports or other official customs records relating to the operation of customs transit procedure.

After receiving this guideline, all concerned chiefs of customs branches, chiefs of customs offices, chiefs of customs checkpoints shall effectively implement it from the date of signature herein.

**Delegate of the Royal Government
in Charge of Customs and Excise Department**
Singature

Dr. Pen Siman

Copied to:

- *Cabinet of Senior Minister, Minister of Economy and Finance*
- *Ministry of Public Work and Transport “ To be informed ”*
- *Cambodia Chamber of Commerce*
“ for dissemination and cooperation in implementation ”
- *Customs Temporary Storage Operator*
- *Customs Bounded Warehouse Operator*
“for dissemination and cooperation in implementation”
- *Documents - Archive*

KINGDOM OF CAMBODIA

Nation Religion King



General Department of Customs and Excise

N° 1090 GDCE

Phnom Penh, 17th October 2008

INSTRUCTION

On

Implementing Customs Transit Procedure

In accordance with the provision of Praka 4 of Prakas No. 508 MEF.BK dated 01 July 2008 of Ministry of Economy and Finance on Customs Transit, Customs and Excise Department already issued the Instruction No. 790 CE dated 28 August 2008 on Customs Transit Procedure to be the based regulation related to customs clearance for goods transit under customs transit procedure. Meanwhile, to implement smooth customs transit procedures that follow the international best practice and cover other aspects, the General Department of Customs and Excise of Cambodia instruct as follows:

1. Implementation of Instruction No. 790 CE dated 28 August 2008: applied to goods transit under International Transit procedure as in provision paragraph 1 only and be the goods transit from border entry customs office to border exit customs office.

For goods transit under international transit procedure, in general, operators may choose to apply the above procedure for transit across Cambodia or any bilateral or multilateral international agreements in region that the Kingdom of Cambodia is a party.

2. Implementation of customs procedure related to National Transit as in provision paragraph 2 Praka 2 of Prakas on Customs Transit Procedure shall implement the Instruction No. 790 CE dated 28 August 2008 as state above with the following revision:

a. Customs procedure at Entry Checkpoint and at Office of Exit as stated in above Instruction No. 790 CE revised to be a customs procedure at Customs Office of Departure and Customs Office of Destination.

b. Stamp to identify on customs transit declaration of customs officer at customs office of departure for transit under national transit procedure is additional defined as a specimen herewith.

3. Goods temporary not permitted in transit include:

a. Goods under the list of prohibited and restricted goods as in provision Anukret No. 209 ANK.BK dated 31 December 2007 which fall in absolutely prohibited treatment (treatment number 4, 5 and 6).

b. Goods other than point 3.a above which is high-risk and can threaten to public security such as weapon, explosive, military accessory, drug, and other dangerous substances.

c. Goods which are prohibited to transit by any international agreement or United Nation Charter may include animal plant and their parts of, and endangered plant antique or nuclear.

Upon receiving this instruction, all concerned chiefs of customs branch, chiefs of customs office shall effectively implement from the date of signature herein.

**Delegate of the Royal Government in charge of
General Department of Customs and Excise of Cambodia**

Signature

CC:

- *Cabinet of Duputy Prime Minister*
- *Minister of Economy and Finance*
- *Ministry of Public Work and Transport*
“To be informed”
- *Cambodia Chamber of Commerce*
- *Customs Temporary Storage Operator*
- *Customs Bounded Warehouse Operator*
“For dissemination and cooperation in implementation”
- *Document - Archive*

Dr. Pen Siman

ANNEX

Instruction No. 1090 GDCE dated 17 October 2008 of the General Department of Customs and Excise of Cambodia on Implementing Customs Transit Procedure

Specimen of Customs Transit Stamp

ទទឹងប្រវែង ៧៥ មិល្លីម៉ែត្រ

ត្រួតពិនិត្យ TRANSIT

- រថយន្តលេខ Vehicle N°: _____ Container N°: _____

- សៀលលេខ Seal N°: _____

- ការិ.ចេញដំណើរ Office of Departure _____ ការិ.គម្រោងទិស Office of Destination _____

- ច្រកបង្ហាញការិយាល័យគយកម្ពុជា មុនម៉ោង 17:00 ថ្ងៃទី _____ ខែ _____ ឆ្នាំ 20 _____

- គម្រោងផ្លូវស្របច្បាប់ Legal Route _____

- មន្ត្រីគយ Customs Officer: (ហត្ថលេខា ក្រា ពេញ: និរាសត្តលោក)

- ថ្ងៃទី _____ ខែ _____ ឆ្នាំ 20 _____

បណ្តោយប្រវែង ១២០ មិល្លីម៉ែត្រ

ត្រួតពិនិត្យ TRANSIT

- រថយន្តលេខ Vehicle N°: ភ្នំ 73 ០០០ Container N°: TTNU 9010112

- សៀលលេខ Seal N°: 0002

- ការិ.ចេញដំណើរ Office of Departure ភ្នំ ១១ ការិ.គម្រោងទិស Office of Destination វ៉ៃស៊ូត XX

- ច្រកបង្ហាញការិយាល័យគយកម្ពុជា មុនម៉ោង 17: 00 ថ្ងៃទី 28 ខែ តុលា ឆ្នាំ 2008

- គម្រោងផ្លូវស្របច្បាប់ Legal Route ផ្លូវជាតិលេខ 1 - ផ្លូវលេខ 271 (ភ្នំពេញ) - ផ្លូវ វ៉ៃស៊ូត (ស្រង់ (ភ្នំពេញ) - វ៉ៃស៊ូត XX

- មន្ត្រីគយ Customs Officer: ហត្ថលេខា និង ត្រា: (នាមមន្ត្រីគយ) _____

- ថ្ងៃទី 27 ខែ តុលា ឆ្នាំ 2008

អត្តលេខ XXX



KINGDOM OF CAMBODIA

Nation Religion King



General Department of Customs and Excise

N° 286 GDCE

Phnom Penh, 30 March 2010

To

Directors of Customs Departments, Branches, Offices and Sub-branches

Subject: Modifications and additional instructions on customs procedures to provide more facilitation to investors and traders.

Reference: Minute of the second meeting of the Custom-Private Sector Partnership Mechanism (Second CPPM Meeting) on February 11, 2010 at the headquarter of General Department of Customs and Excise of Cambodia (GDCE).

Referring to the above subject and reference, I would like to inform you that, in order to provide more facilitation to investors and traders and in accordance with the vision of the second CPPM meeting, GDCE decides to modify and additionally instruct on customs procedures as following:

1- For all international sea and river port, relevant Customs units shall facilitate and speed up at greatest maximum possible extend the customs clearance processes in which the duration from time of the *SAD registration* (Customs Registration) to the time of goods' release (*Customs release of goods*) shall not be more than 1 working day, if goods and its related documents for customs clearance purpose are accurate and adequate. If clearance documents (SAD and supporting documents) are submitted before 9h00 AM, the competent Customs officers shall make the effort to complete all customs formalities at the same day. If the documents are submitted after 9h00 AM, all customs formalities shall be completed as soon as possible but not late

than the next working day. In case of any delay, competent Customs officer shall record the reasons of delay observation on SAD field reserved for Customs officer's use. For international airports and land-border checkpoints, this duration should be shorter as possible with similar manner.

2- Relevant Customs Units shall post on their information board their respective customs procedure flowchart. In the case of necessity or availability, related Customs units should specify the maximum duration in each step of flowchart if goods and all related documents are accurate and adequate.

3- If the import-export permit requested documents are accurate and adequate, customs permit shall be issued within 1 or 2 working days. In case of any delay, competent Customs officer shall record the reasons of delay observation on this document. The same instructions shall be applied for the purpose of customs value verification or determination.

4- In accordance with the existing customs code of conduct and ethics, Customs officers in all level shall behave politely in providing their public services with firm implementation of all related laws and regulations. Relevant customs officers shall assist traders to upgrade their compliance, advise them to comply with tax exemption regime, to keep properly related documents, to fulfill tax obligation regularly and motivate them to participate with the public sector in fostering the efficiency of the implementation of trade facilitation policy in free and fair competition environment.

5- If any, relevant customs units shall immediately terminate all enforcement/mobile team activities along the road if these activities are contracted to the existing laws and regulations. As prescribed in their mandates and missions issued by the Delegate of the RGC in charge as Director General of GDCE, the mobility of all kinds of customs enforcement unit in order to prevent and suppress any customs offences in their respective customs geographical management area (ratiology) shall conduct professionally on specific offence targets. All physical inspections activities, if any, are subject to the establishment of customs offence report or record even the fraud is found or not. The inspection target for mean of transport along the road subjected to physical re-inspection should not exceed 2 percent of the total number. Relevant Customs units should not cause any difficulty or delay to high compliance trader. The activities are subjected to strict report system indicating the number by type means of transport

circulated along the road, the number of mean of transport subjected to physical re-inspection by specific road.

6- Customs sub-branch shall allow importer and exporter to complete the customs clearance formality in the case that these importers and exporters miss to present and to get the notice from the customs provincial branch along the border such as Bantay Meanchey, Svay Reang and Kampong Cham branch, on the GDCE approval or authorization. These formalities may be done at later step. If necessary, for the above case, the chief of customs provincial branch may assign one of his deputies or to the chief of sub-branch to temporarily allow importers and exporters to complete their customs formalities in place without instructing them to go back to provincial center for notice or authorization.

7- The verification of documents related to goods in circulation or storage for distribution purpose to the retailers or users should be done at only import and export warehouse or storage, except for some sensitive and the specially-designated goods such as petroleum products, vehicle, and customs special stamp affixing goods which requires by existing laws and regulations the accompany of these documents or customs stamp affixing on goods during transportation, circulation, distribution, or retail or wholesale at all kinds of trading premises.

Upon the receipt of this instruction, all persons involved shall disseminate and implement this instruction effectively from the date of signature.

Please take assurances of my consideration.

Delegate of the Royal Government

In Charge of the General Department of Customs and Excise

Signature

Copied to:

- Cabinet of H.E Deputy Prime Minister,
Minister of Economy and Finance
- H.E Sok Chenda, Secretary General of
CDC and coordinator of GPSF
- All member management board and Working Group of CPPM
- Cambodia Chamber of Commerce
- Garment Manufacturing Association of Cambodia (GMAC)
- Transportation Associations of Cambodia
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Dr. Pen Siman

KINGDOM OF CAMBODIA

Nation Religion King



General Department of Customs and Excise

N° 546 GDCE

Phnom Penh, 30th June 2011

To

Directors of Customs and Excise Departments, Branches and Offices

Subject: Additional facilitation to private sector in customs clearance process.

Reference: - Royal Kram No. NS/RKM/0707/017 dated 20th July 2007 promulgating the Law on Customs.

- Prakas No. 906 MEF.BK, dated October 09th, 2009 of the Ministry of Economy and Finance, on the Establishment and Functioning of the Customs – Private Sector Partnership Mechanism (CPPM).
- Concept of the third meeting of the Customs - Private Sector Partnership Mechanism held on June 9th, 2011 at the Headquarter of the General Department of Customs and Excise (GDCE).

Referring to the above subject and reference, I would like to inform you that, in order to provide further facilitation to related investors and traders, in particular for high compliance traders in accordance with the concept of the third CPPM meeting, the GDCE decides and additionally modify some customs procedures as following:

1- To provide first in-first out by passing principle and maximum facilitation in customs clearance process conforming with existing laws and regulations for transformed rice exportation. Related traders may, on their own, have the goods loaded into the transportation means, then directly deliver it to a customs check point for completing export customs clearance formality including container scanning thereat without any advance export permission requirement.

2- Relevant Customs and Excise Units shall enhance the efficiency of exercising existing laws and regulations, and shall further reduce smuggling activities through proper tax obligation payment and inspection of all importations, especially transformed rice and noodle which can be domestically produced.

3- Unless having other particular decision for goods, transported under customs transit procedure conforming with existing laws and regulations, loaded in a container with a minimal volume of at least one cubic meter and on which customs seals may be affixed or sealed efficiently, may not be subject to customs escort.

4- Competent Customs and Excise Units in charge of customs formality verification shall temporarily accept the following facsimile documents:

- Customs import permits for Garment Industry and Special Economic Zones (SEZ) investors.

- All kinds of transit transport permits of temporary storage or bonded warehouse operators;

- Other customs permits which were affirmed in writing by a qualified customs broker whose security were already provided to GDCE and who is a declarant.

Related traders or their representatives shall lodge the original copy of these documents to relevant customs offices within 15 days.

5- All documents approved by GDCE for conducting customs clearance formalities at customs checkpoints or other customs offices are not required to get a written acknowledgement by related customs and excise branches anymore. If necessary, related customs and excise branches may assign its representative officers to work at those checkpoints to collect and send information or these documents regularly and timely to the branches for other customs purposes.

6- For the importation of input for Garment Industry and SEZ investors, under the Master List System issued by competent institutions, the declared value of goods in the invoices shall be accepted by customs without any restriction to the level of discrepancy between the declared value and the one in the Master List, and are subject to customs Post Clearance Audit in accordance with existing laws and regulations.

7- Related customs units, in particular Sihanoukville Port Customs, shall firmly implement the “first in – first out principle” in providing services including scanning service, except some prioritized import export operations such as:

- Rice or garment export operations;
- Importations done by high-compliant traders, determined by GDCE, possibly SEZ investors, Garment Industry investors and Authorized Economic Operators (AEO) which may eventually be set up;

- All import-export clearance formalities which competent customs officers consider as emergency cases to be immediately loaded into the vessels due to departure time, or other necessary requirements.

Upon receiving of this instruction, all concerned customs officials shall implement it effectively from this date.

Please take assurances of my consideration.

**Delegate of the Royal Government
In Charge of General Department of Customs and Excise**

Signature

Dr. Pen Siman

Copied to:

- *Cabinet of H.E Deputy Prime Minister,
Minister of Economy and Finance*
- *H.E Sok Chenda, Secretary General of
CDC and coordinator of GPSF*
- *All members of the management board and
Working Group of CPPM*
- *Cambodia Chamber of Commerce*
- *Garment Manufacturing Association of
Cambodia (GMAC)*
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