

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;