

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