

**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;
- a. 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