

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.