

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.