

warehouse, or those goods may be sold at public auction in accordance with Article 55 of this Law.

As an exception, and provided that the goods are in good condition, the time limits described by the first paragraph of this Article may be extended by up to twelve (12) months by Customs upon the request of the warehouse operator.

Article 47.-

Customs officers may carry out all necessary checks and inventories of goods in the warehouse. Operators must make goods available for such inspections.

Article 48.-

Duties and taxes applicable are those in effect on the date the customs declaration to remove the goods from the customs bonded warehouse is registered.

Article 49.-

In certain circumstances, the Minister of Economy and Finance may authorize the establishment of customs manufacturing bonded warehouses, for the purpose of processing or manufacturing of goods.

Goods accepted in customs manufacturing bonded warehouses are, unless otherwise provided by law, exempt from import duties and taxes.

Where goods are released for home use from a customs manufacturing bonded warehouse, the duties and taxes suspended under the second paragraph of this Article are assessed, based on the Customs Tariff and the rate of duties and taxes applicable as of the date of the registration of the customs declaration for admission of the goods to the warehouse.

The Minister of Economy and Finance may determine by Prakas all matters concerning customs manufacturing bonded warehouses.

Article 50.-

Operations that carry out the processing or refining of crude petroleum or bituminous minerals to obtain petroleum products must be placed under the customs manufacturing bonded warehouse regime.

The suspension from duties and taxes as prescribed in the second paragraph of Article 49 of this Law may be provided for the import of crude petroleum or bituminous minerals for processing for export.

Conditions for the implementation of the provisions of this Article are determined by Prakas of the Minister of Economy and Finance.

CHAPTER VIII

DOCUMENTS, BOOKS, RECORDS AND OTHER INFORMATION ON EXPORTS AND IMPORTS

Article 51.-

All persons engaged or involved in the commercial or institutional import or export of goods must keep accurate documents books, records and other information, including information in electronic format, pertaining to import and export.

Included in the first paragraph of this Article are importers, exporters, customs brokers, operators of customs temporary storage facilities and customs bonded warehouses, transportation operators, and other concerned parties.

The documents, books, records and other information referred to in the first paragraph of this Article shall be kept for a period of ten (10) years at business premises in Cambodia

Article 52.-

At the request of Customs, persons referred to in the first paragraph of Article 51 of this Law are obliged to make available for examination documents, books, records and other information concerning imports and exports.

Where the persons referred to in the first paragraph of this Article are not present, their representatives are obliged to make available the documents, books, records and other information.

In case the customs office requires, every such person referred to in the above paragraphs of this article must:

- a. Provide documents as required by the customs officer;
- b. Answer any questions relevant to matters arising under this Law asked of them by a customs officer;
- c. Where information described in the above paragraphs of this article is recorded or stored by means of an electronic or other device, operate the device to provide the necessary information requested by the customs officer.

Article 53.-

The Minister of Economy and Finance may by Prakas determine specific requirements for documents, books, records and other information under the provisions of Article 51 of this Law.

CHAPTER IX

UNCLAIMED GOODS

Article 54.-

Unclaimed goods are:

- a. goods stored in customs temporary storage facilities or customs bonded warehouses that have exceeded the period allowed under this law;
- b. goods sent by mail which have been refused by the addressee or for which an addressee cannot be found and that cannot be returned to the sender;
- c. non-prohibited goods and means of transport that have been placed in customs clearance area and that the owner abandons in writing.

Where the owner of the goods has been determined, Customs must immediately notify owners of unclaimed goods that such goods will be sold at public auction in accordance with the provisions of Article 55 of this Law, if not claimed within a period of sixty (60) days from the date the notification was issued.

In the case where no owner can be found, a public notice shall be made in a time and manner determined by the Director of Customs to notify owners. Owners have