

**KINGDOM OF CAMBODIA**

**Nation Religion King**

**Ministry of Economy and Finance**

**No. 1447 MEF.BK**

**Phnom Penh, 26 December 2007**

**Prakas**

**on**

**Customs Declaration Provision and Procedures**

**Senior Minister,  
Minister of Economy and Finance**

- Having Seen the Constitution of the Kingdom of Cambodia;
- Having Seen Reach Kram N° NS/RKT/0704/124 dated 15 July 2004 on the Appointment of the Royal Government;
- Having Seen Reach Kram N° 02/NS /94 dated 20 July 1994 promulgating the Law on the Establishment and Organization of the Council of Minister;
- Having Seen Reach Kram N° 02/NS/RKM/0196/18 Dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having Seen Reach Kram N° NS/RKM/0707/017 dated 20 July 2007 promulgating the Law on Customs;
- Having Seen Anukret N° 04 ANKR.BK dated 20 January 2000 on the Establishment and Organization of the Ministry of Economy and Finance;
- Pursuant to the priority task of the Ministry of Economy and Finance

**HEREBY DECIDES**

**Praka 1.-**

All exported or imported goods, whether or not exempt from duties and taxes must be the subject of a customs declaration. The customs declaration form is a **Single Administrative Document - SAD**) as per the explanatory notes in Appendix A of this Prakas.

The Director of Customs may determine other customs declaration forms for the exports or imports of passengers, postal shipments, and for other purposes as necessary.

A customs declaration that has been registered by customs is the only authentic document that can be used to prove that goods have been imported into or exported from Cambodia.

## **Praka 2.-**

Customs declarations must be submitted at authorized customs offices as determined by the Director of Customs.

Customs declarations may be submitted prior to the arrival of goods at customs offices if prior approval is granted by Customs.

For importation:

**a-** When goods are not reported to customs on a summary customs declaration, the customs declaration must be submitted upon the arrival of goods at a customs office, unless approval has been granted for submission prior to the arrival of the goods in accordance with paragraph 2 of this Praka. If such goods arrive before the hours of operation of the customs office, the customs declaration must be submitted immediately upon opening of the customs office;

**b-** In cases where goods have been reported to customs on a summary declaration, the customs declaration must be submitted to customs within three working days only after arrival of the goods at the customs office, unless the goods are entered into a customs temporary storage facility, or are placed under transit procedures.

For exportation, the customs declaration must be submitted in compliance with the conditions provided in sub-paragraph (a) of paragraph 3 of this Praka, including submission of the customs declaration prior to arrival of the goods.

## **Praka 3.-**

Exported or imported goods must be declared by their owners or by persons that are authorized to carry out customs formalities on the owners' behalf.

Persons authorized to carry out customs formalities include:

- persons who are authorized as customs brokers by the Prakas of the Minister of Economy and Finance;

- any person who, without exercising the profession of customs broker, makes customs declarations for their own business. Such persons may be authorized by the

Minister of Economy and Finance to carry out customs formalities on behalf of others on a temporary basis for specific goods.

**Praka 4.-**

Customs declarations must be made in writing or by electronic means. Provisions and conditions for the submission of customs declarations and related documents by electronic means will be in accordance with Appendix B.

For the purpose of implementation of the existing law and regulations, and for the purpose of statistics, the customs declaration must be completed with all necessary information in accordance with the explanatory notes in Appendix A of this Prakas and other instructions issued by the Director of Customs.

Documents to be attached with the customs declaration include the commercial invoice, packing lists and transportation documents. If necessary, manifests, licenses, permits), certificate of origin, insurance certificate and other related documents must be attached to the customs declaration.

In certain cases the Director of Customs may authorize verbal declaration instead of the written declaration.

The customs declaration must be signed by the declarant.

**Praka 5.-**

When several articles are included on the same customs declaration, each article is considered as having been the subject of a separate declaration. Each item must be listed separately on the customs declaration and assigned its proper classification code in accordance with the existing Customs Tariff.

**Praka 6.-**

If persons authorized to submit customs declarations are not in possession of information needed to complete the declaration, they may be authorized to examine the goods and to take samples before submitting the declaration. Such persons must submit to customs a provisional customs declaration that may in no way relieve them of the obligation to submit a customs declaration.

Any handling that may transform the appearance or characteristics of goods that have been the subject of a provisional declaration is forbidden.

The form of provisional declarations and the conditions under which preliminary examination of goods by declarant may occur are determined by the decision of the Director of Customs.

**Praka 7.-**

Customs declarations that are properly and fully completed, and that are accompanied by the necessary documents, are to be accepted and must be immediately registered by customs.

Customs declarations that are not on the authorized declaration form, that are not properly completed, or that are not accompanied by necessary documents, are considered to be unacceptable and will not be registered by customs. The Director of Customs shall determine the conditions for the acceptance of customs declarations.

**Praka 8.-**

After a customs declaration is registered, a declarant may only make changes to the declaration on the same day the declaration is registered, and before physical inspection of the goods. Changes to quantity and value information and changes after the day of registration must be authorized by the Customs and Excise Department.

**Praka 9.-**

After registration of the customs declaration, and before physical inspection of the goods, Customs shall check the customs declaration to verify completeness and correctness of the information declared on the customs declaration, including origin, tariff classification, customs value, customs regime, and the duty and taxes payable. Customs shall also check if the goods are prohibited or restricted and that other requirements are met.

**Praka 10.-**

Corrections, additions, cancellation, distribution and administration, validity and other requirements of the customs declaration and customs documentation must be made in the prescribed form and manner as determined by the Director of Customs.

**Praka 11.-**

After completion of verification of the customs declaration, if considered necessary based on risk assessment, customs may carry out a complete or partial physical inspection of declared goods.

In cases where customs does not conduct a physical inspection of the goods, duties and taxes and other customs procedures must be carried out based on the descriptions and information on the customs declaration and accompanying documents.

**Praka 12.-**

Any regulations contradict to this Prakas shall be null and void.

**Praka 13.-**

Delegate of the Royal Government in charge of Customs and Excise Department, Secretary General, Director of Cabinet, Director of the Department and involved units within the Ministry of Economy and Finance; including personnel and institutions concerned shall carry out the provisions of the s effectively from the signatory date.

**Senior Minister,**

**Minister of Economy and Finance**

Signature

**Keat Chhon**

**C.C :**

- Ministry of the Royal palace
- Secretariat General of the Senate
- Secretariat General of the National Assembly
- Cabinet of Samdech Akka Moha Sena  
Padei Techo Hun Sen Prime Minister  
of the Kingdom of Cambodia
- Council of Ministers  
"To be informed"
- Customs and Excise Department
- As Praka 13
- Cambodia Chamber of Commerce  
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive