

**KINGDOM OF CAMBODIA**

**Nation Religion King**

**Ministry of Economy and Finance**

**No. 108 MEF.BRK**

**Phnom Penh, 15 February 2008**

**Prakas**

**on**

**Refund of Customs Duties and Taxes**

**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.-**

The Customs and Excise Department is authorized to fully or partially refund import and export duties and taxes and other amounts that have been paid for the following reasons:

1. Any over-payment including cases resulting from administrative errors;
2. Imported goods that, before releasing from Customs, are found to be short, defective, damaged or spoiled, of inferior quality; and goods being re-exported or

destroyed under customs supervision, even though they are already released from Customs, or there is a change in customs regime.

3. Excess payment resulting from a decision of the competent appeal authority as prescribed in article 24 of the Law on Customs or by the competent court. Competent appeal authorities include the Director General of the Customs and Excise Department as the first level of appeal, and the Customs Tariff Committee as the second level.

**Praka 2.-**

Duty and taxes paid on imported raw materials directly used in the production or manufacture of goods in Cambodia that are exported, may be refunded.

The refund mentioned in this Praka must be authorized in advance by the Ministry of Economy and Finance in response to a request from the Customs and Excise Department.

**Praka 3.-**

Refunds, provided under the above Praka, should be carried out under the following terms and conditions:

1. The request for the refund must be made in writing and submitted to the Customs and Excise Department enclosed with necessary documents, including as appropriate a copy of the original customs declaration, receipt for payment of customs duty and taxes, bill of lading, report of goods examination, destruction certificate signed by customs officials, export declaration certified by customs, transit documents and so on.

2. The request for refund as prescribed in Praka 1 above must be made within one year of the date of registration of the import customs declaration, or within one year of the decision of a competent appeal authority or competent court.

3. Refund under the provision of Praka 2 above will only be authorized on the condition that the manufactured or produced goods are exported within one year of the registration of the customs import declaration for the raw materials, used in the production of those exported goods, imported with duty and tax paid.

**Praka 4.-**

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

**Praka 5.-**

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 5
- Cambodia Chamber of Commerce  
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive