

KINGDOM OF CAMBODIA

Nation Religion King

**Ministry of Economy and Finance
No. 113 MEF. PRK**

Phnom Penh, 15 February 2008

PRAKAS

on

**Management of Documents, Books, Records and Other Information on
Imports and Exports**

**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 persons engaged or involved in import or export of goods are required to keep accurate documents, books, records and other information, including information in electronic format, pertaining to import or export in accordance with the provisions of the first paragraph of Article 51 of the Law on Customs.

All such persons and their representatives are obliged to make these documents, books, records, and other information concerning imports and exports

available for examination by customs in accordance with the provisions of the first paragraph of Article 52 of the Law on Customs.

The provisions of this Prakas do not apply to persons importing or exporting goods for their personal use, or for non-commercial or non-institutional purposes.

Praka 2.-

Persons engaged or involved in the import and export of goods include importers, exporters, customs brokers, operators of storage facilities and customs bonded warehouses, transportation operators, authorized representatives of importers or exporters, and other concerned parties involved in the import or export of goods.

Praka 3.-

Documents are documents, in any form, whether or not signed or initialed or otherwise authenticated by the maker, and includes:

- Any form of writing on material;
- Information recorded, transmitted, or stored by means of tape recorder, computer, or other device, and material derived from such information;
- A label or other marking or writing that identifies any thing to which it is attached or of which it forms part of;
- A book, map, plan, graph, or drawing;
- A photograph, film, negative, tape, or other device in which visual images are embodied so as to be capable of being reproduced.

Praka 4.-

Documents, books, records and other information required to be retained under the provisions of Article 51 of the Law on Customs include:

1. Transportation and customs clearance documents, including:
 - customs declarations and payment receipts,
 - invoices and packing lists,
 - cargo manifests and bills of lading including airway bills and transportation documents,
 - required licenses, permits or certificates of origin,
 - delivery notices,
 - records relating to any duty and tax exemption, relief, refund and remission, charges and fees including brokerage fees, port charges, and agents charges
 - other related documents.

2. Business records:

- purchase and sales records and contracts,
- purchase orders and agreements,
- royalty agreements, pricing agreements, warranty agreements,
- warehouse records and reports, including stock inventory records,
- manufacturing or production reports and records,
- technical assistance contracts,
- brokerage contracts and records of payments,
- records of business correspondence and communications between importers or exporters and other concerned parties,
- other related records and information.

3. Accounting books and records;

- accounting ledger and accounting journal,
- statements of accounts,
- records of payment and receipts,
- profit and loss statements,
- balance sheets,
- letters of credit, applications for letters of credit, bank drafts,
- records of electronic funds transfers,
- credit card transactions,
- bank statements, including cheque records,
- internal or external audit reports,
- other related books records and correspondence.

4. Other information:

- Charts and codes of accounts, accounting instruction manuals, and system and program documentation that describe the accounting system used by persons involved in the import and export of goods.

- Papers, books, discs, tapes, films , and other devices in or on which information contained in the records described in Praka 3 of this Prakas.

Praka 5.-

Books, records, and other information referred to in this Prakas shall be kept for a period of ten years at business premises in Cambodia, commencing on the date of registration of the relevant customs declaration or the date of the above documents were made.

Praka 6.-

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

Praka 7.-

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 7
- Cambodia Chamber of Commerce
"For publicized cooperation and implementation"
- Official Journal
- Document - Archive