

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

APPENDIX A

I. EXPLANATORY NOTES OF CUSTOMS IMPORT DECLARATION (SINGLE ADMINISTRATIVE DOCUMENT - SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for Import Declarations.

Import Declarations include:

- Direct Importation – IM 4
- Temporary Importation – IM 5
- Re-importation – IM 6
- Import to bonded warehouse – IM 7
- Transit – IM 8
- Special Economic Zone – IM 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Import Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Import Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all import declarations, this model is “ IM ” with a number identifying which procedure the import belongs to, e.g. 4 for “direct importation”, 7 for “warehouse”, etc.
A:	OFFICE OF LODGEMENT: Customs office where the declaration is lodged and processed		
	Office Code	Mandatory	Customs Office Code and Name where the declaration (SAD) is lodged and processed. The Customs Office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29). Using ASYCUDA, the system will display

			<p>automatically the Office Name after the code is entered.</p> <p>Using the SAD manually, the declarant must fill both the Office Code and Office Name according to the reference code list.</p>																
	Manifest	Optional	<p>When a manifest is registered in ASYCUDA, the system provides a registration number. At the time of implementation the manifest in Asycuda this number should be keyed in on the SAD in this field. Until then the Declarant should write the manifest No issued by transporter.</p>																
	Customs Registration Number & Date	Mandatory	<p>Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input have been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.</p> <p>Example:</p> <table border="1"> <thead> <tr> <th>Serial Letter</th> <th>Number</th> <th>Date</th> <th>Customs Office</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>32</td> <td>15/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>I</td> <td>33</td> <td>20/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>I</td> <td>33</td> <td>20/11/2006</td> <td>Phnom Penh Airport</td> </tr> </tbody> </table> <p>Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration/lodgement book at Customs office level and on yearly basis.</p>	Serial Letter	Number	Date	Customs Office	I	32	15/11/2006	Sihanoukville	I	33	20/11/2006	Sihanoukville	I	33	20/11/2006	Phnom Penh Airport
Serial Letter	Number	Date	Customs Office																
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I	33	20/11/2006	Sihanoukville																
I	33	20/11/2006	Phnom Penh Airport																
2	Exporter / Consignor Code No.	Optional	<p>This is usually the name of the person or company or organisation overseas (outside Cambodia) from which the importers purchase the goods.</p> <p>For import declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas exporter/consignor (supplier) of the goods.</p>																
3	Forms	Mandatory	<p>This field indicates the total number of pages in this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required.</p> <p>As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 3 on the first page,</p>																

			2 3 on the second page and 3 3 on the last page. Manual input of the SAD should follow the same format.
4		Not Required	Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.
5	Items	Mandatory	This field indicates the total number of items for the declaration. Each declaration can cater for a maximum of 99 items. Using the ASYCUDA system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Total Number of Packages (Tot.Pack.)	Mandatory	Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items). For Bulk Cargo you may enter 1 .
7	Declarant Reference Number	Mandatory	This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically). Declarant will have to maintain internally a “transaction number” registration book.
8	Importer/Consignee Code No.	Mandatory	For import declarations the consignee is usually the importers in Cambodia. The consignee is the person or company or organisation to whom the goods are consigned. Declarant must enter the (Value Added Tax/Tax Identification Number - VAT/TIN) of the consignee in the code field. If ASYCUDA system is used, the full name and address of the Importer/Consignee will be automatically displayed on the SAD once the VAT/TIN is entered. If the SAD is used manually, the declarant must fill the name and address of the Importer/Consignee according to the code reference list to be provided. [VAT/TIN are provided by Tax Department] Note: An importer who does not have a VAT/TIN (occasional importer/consignee only), must use the Importer/Consignee Occasional Code 999999999 and must input their Name, ID and Address in Field 9.

			For those who are waiting for their VAT/TIN , a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.
9	Occasional Consignee/ Exporter	Optional	This field must be completed ONLY IF the consignee is occasional . In this case, you must enter the Consignee Name, ID and Address in the respective sub-field. An occasional consignee is a person or a company who is importing once only. In this case the company will not have a VAT/TIN number. If the company wish to become a regular importer, it should get a VAT/TIN Number.
10	Country of Last Consignment/ Country of First Destination (Country LC/FD)	Optional	This is the country code where the goods were last loaded onto the ship / aircraft.
11		Not Required	This is the country where the importer's co-contractor is domiciled or has his business. On importation, the term "Country of Purchase" is used. Not required for the time being.
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. Explanation: If there is a sale between a buyer and a seller and the invoice price is at the FOB level, then other expenses and charges to bring the goods to Cambodia must be added to the FOB value. Other expenses and charges can be sea or air freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level – CIF landed, as shown below: Example: Total Invoice (FOB) = 1000 USD External Freight = 200 USD (800 000 Riel) Insurance = 50 USD (200 000 Riel) Internal Freight = 80 000 Riel

			<p>Deduction = 105 000 Riel</p> <p>Value Details = 975 000 Riel (800 000 + 200 000 + 80 000 – 105 000)</p> <p>If the ASYCUDA system is used, this Value Details field will be automatically displayed by the system.</p> <p>If the SAD is used manually the declarant must enter the amount of “other charges”.</p> <p>The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.</p>
13	P.S.I.	Mandatory	<p>PSI status should be filled by declarant.</p> <p>0 = Non-PSI; 1= PSI; 2= By pass PSI</p> <p>In case of PSI value = 1, the attached documents code (CRF) should be displayed on 1st item.</p>
14	Declarant / Representative Code No.	Mandatory	<p>The declarant is the person or company or organisation declaring the goods to Customs.</p> <p>Who can declare?</p> <p>i) Importers can clear their own goods, in this case, the company’s VAT/TIN must be entered (company and declarant codes will be the same). In cases when an importer does not have a VAT/TIN (occasional importer) but wants to declare, the Declarant Occasional Code 999999999 shall be used. However, an occasional consignee cannot use an occasional declarant other than himself. In this particular case, if the occasional consignee does not want to declare for himself, then he will have to use the services of a Customs Broker.</p> <p>ii) Customs Brokers who are authorised by the owners of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT/TIN.</p> <p>If ASYCUDA system is used, the full name and address of the Declarant will be automatically displayed on the SAD.</p> <p>If the SAD is used manually, the Declarant must fill his own name and address.</p>

15	Country of Export	Mandatory	If ASYCUDA system is used, the name of the country of export will be automatically displayed when Country of Export Code is entered. If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided.
15	Country of Export Code (C.E. Code)	Mandatory	Country of Export Code. You must enter the country code (not the name of the country) from which the goods were exported.
16	Country of Origin	Mandatory	If each item in Field 5 has the same Country of Origin (Field 34), the country name will be displayed automatically by the system in Field 16. If each item in Field 5 has different Country of Origin (Field 34), the system will display “MANY” in Field 16. The same rules apply if the SAD is used manually.
17	Country of Destination Code (C.D. Code)	Mandatory Not Required	Country of Destination Code field has 2 parts: Part 1 - At import, the Country of Destination is the country of reference which is Cambodia. The country code KH is displayed automatically by the system. If SAD is used manually, declarant should type KH in this field Part 2 - Region of the Country of Destination (this field is not to be entered)
17	Country of Destination	Mandatory	If ASYCUDA is used, the name “Cambodia” is displayed automatically by the system. If SAD is used manually, declarant should type “Cambodia”.
18	Identity & Nationality of Means of Transport at Arrival / Departure (Ident. & Nat. of MOT at Arrival/Departure)	Mandatory Optional	This field has 2 parts: Part 1 - should be filled with the identification of the means of transport which carry the shipment to the country of destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be the registration/license number; etc. This part of Field 18 is mandatory. Part 2 - the nationality indicating the country code in which the means of transport is registered. This part of Field 18 is optional, but if you have the information, please complete.

19	Container Indicator (Ctr)	Optional	This field is to indicate whether the goods being declared are transported by container (containerised) or not, not the quantity of containers. This box should be used ✓ when the goods are transported by container.
20	Delivery Terms	Mandatory Mandatory Not Required	Terms agreed upon between the seller and the buyer regarding the delivery of the merchandise (goods) to the buyer. Terms of Delivery in international trade are laid down in the international standard of INCOTERMS. This field has 3 parts: Part 1 - In this field you must enter the Terms of Delivery Code describing the terms of delivery specified in the sales contract between the buyer and the seller of the declared goods, such as CIF, FOB, CFR, etc. Part 2 - In this field you must enter the Terms of Delivery Place , such as Sihanoukville Part 3 - This field which is Terms of Delivery Situation Code is not required to be filled.
21	Identity & Nationality of Means of Transport Crossing the Border (Ident. & Nat. of MOT. Crossing the Border)	Optional Optional	This field has 2 parts. Part 1 - should be filled with the identification of the means of transport used in crossing the border of the country of final destination. For a vessel it can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill. Part 2 - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.
22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)	Mandatory Mandatory	This field has 2 parts: Part 1 - you must enter the code for the currency nominated in the invoice . Part 2 - you must enter the total amount as stated in the invoice (not in Riels if foreign currency is used on the invoice).
23	Exchange Rate (Exch. Rate)	Mandatory	This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riel.

			<p>Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered.</p> <p>Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office.</p> <p>Official exchange rates are updated every Friday and will be valid from the following Monday. The exchange rate is available at each Customs office.</p>
24	Nature of Transaction (Nature of Transaction.)	Optional	<p>Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc.</p> <p>This field has 2 parts:</p> <p>Part 1 : General description of the transaction Example: 2 : Loans for which a charge is made</p> <p>Part 2: more details of the transaction Example: 1: Loan or Hire 2: Leasing</p>
25	Mode of Transport at Border (Mode of Tr. at border.)	Mandatory	<p>Mode of transport used for the carriage of the goods across the border. You must enter the code of the mode of transport of entry of goods:</p> <p>Example:</p> <p>1. Goods arriving by vessel in Sihanoukville → Field 25 (Mode of Transport at the border) = 1 (Sea Freight), then put on truck to be brought to Phnom Penh → Field 26 (Inland Mode of Transport) = 3 (Road Transport).</p> <p>2. Goods arriving by Water Transport from Vietnam → Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport), then by the same mode of transport to reach Phnom Penh Port → Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport).</p>
26	Inland Mode of Transport (Inland Mode of Tr.)	Optional	<p>Mode of transport used when carrying imported goods further inland (beyond border)</p> <p>Refer to Example for Field 25 above.</p>
27	Place of Loading/Unloading	Optional	<p>Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded from the means of transport having been used for their carriage.</p> <p>This field is composed of 2 parts:</p> <p>Part 1 - should be filled with the City Code (e.g. BBM for Battambang) (Name of place</p>

			in Cambodia) Part 2 - should be filled with the Country Code (e.g. KH for Cambodia)
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Branch; File No)	Optional Optional Optional Optional Not Required	This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment. This field has 5 parts: Part 1 (Bank Code) – in the absence of specific bank codes, each bank’s VAT/TIN will be used as the bank code. Part 2 (Terms of Payment) – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes) Part 3 (Bank Name) – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant must fill this field with the name of the bank Part 4 (Bank Branch) - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system. Part 5 (File No) – bank file reference number; it is not required
29	Office of Entry/Exit	Mandatory	This field is for entering the Customs Office Code at which the goods entered the country of destination. This Customs office may be different from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT) If ASYCUDA system is used, the following controls will apply: - that the Office of Entry/Exit is compatible with the “Mode Transport at border” in Field 25, and - is declared as a Border Customs office If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).
30	Location of Goods	Optional	Indication of the place where the goods are located and where they are available for examination. This may be the importers’ premises, temporary store, railway wagon, open area at port, etc.

			This field is not used for declaring the Customs Warehouse in which the goods are placed on importation.
31	Packages Information and Description of Goods (Marks on Packages; Number and Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional	This field has 5 parts; Part 1 (Marks on Packages) - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked. For vehicle: (a): should fill the chassis number, and (b): should fill the engine number.
		Optional	Part 2 (Number & Type) - the number of packages for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS. <ul style="list-style-type: none"> • Usage of code for type of package NE “unpacked or unpackage” • Authorize number of package being optional. • Control by rule that If the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. Ex. 1 carton for wine and cheese SAD- Total number of package =1 Item 1- Wine – Number of package = 1 – Type of package=CT Item 2- Cheese- Number of package = - Type of package=NE
		Mandatory	The code for the type of packages must be entered, such as Sacks, Cartons, etc.
		Optional	Part 3 (Container Identifier): If there are one to four containers for this particular item, declarant must enter the unique identifier number follow by type in bracket. e.g. 1234567 (45 HQ) of each of the containers. If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field

		Mandatory	<p>available and enter “list attached” in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers. This page is provided by ASYCUDA if system is used.</p> <p>For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCUDA format could be provided to follow.</p> <p>Part 4 (Goods Description as per Tariff) - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum). If SAD is used manually, declarant must enter the description of the imported goods as per tariff</p> <p>Part 5 (Commercial Description) - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.</p>
32	Item No.	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3, etc.
33	Commodity Code	Mandatory	<p>This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff.</p> <p>The latest 4 digits (called precision number 5) may be used for W/H stock management.</p>
34	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the Country Code where the particular goods being declared were originally made.
35	Gross Mass Kg (Gr. Mass Kg)	Mandatory	<p>This field is to be filled with the weight of goods including packaging but excluding the carrier’s equipment such as containers, crates, pallets, etc., expressed in kilograms.</p> <p>You must enter the gross mass (gross weight) of the goods (not the units) of the item</p>
36	Preference	Optional	This field is for preferential tax rate based on agreements made between Cambodia and other countries, such as CEPT.
37	Procedure	Mandatory	<p>This field has two parts:</p> <p>Part 1 - is to be filled with the Procedure Code used to identify the customs regime</p>

		Mandatory	<p>under which goods are being moved to and from, e.g. procedure 4000 represents direct import for home use; 4071 import for home use from bonded warehouse; etc.</p> <p>Part 2 – is the Additional Procedure Code used either to define the common regime or any exemptions.</p> <p>The procedure made of these two parts should be unique for the whole SAD.</p>
38	Net Mass Kg	Mandatory	<p>This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass as the net mass. However, you may overwrite this field with the actual net mass.</p>
39		Not Required	<p>This field is for reference to any quota applicable to the goods. It is not required for the time being.</p>
40	Transport Doc. /Previous Declaration	Optional	<p>This field is for the following:</p> <ul style="list-style-type: none"> i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, or ii) The reference to the previous declaration for non direct Customs transaction (except temporary import). <p>Example:</p> <p>Goods are imported by air and put directly in W/H. This is considered as a direct transaction and the Customs Procedure Code (CPC) is 71 00. The AWB No. should be put in Field 40 to be written-off.</p> <p>After a while, the same goods leave the W/H to be put on the market. This is not a direct transaction but an importation for home use after being warehoused, thus CPC is 40 71. The reference of the original declaration (7100) should be put in Field 40 for information only.</p>
41	Supplementary Units (Suppl. Units)	Mandatory	<p>This field is to be filled when the HS tariff item you are using requires quantities other than net mass such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself.</p> <p>Example:</p> <ul style="list-style-type: none"> i) For Tariff Line 87120010 (Racing Bicycles), the Supplementary Unit is unit. Thus this field should be filled with number of unit of bicycle imported, for example 43.

42	Item Price	Mandatory	<p>This field is to be filled with the item price in foreign currency.</p> <p>This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.</p>
43	Valuation Method	Optional	<p>This field is to be filled with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.</p>
44	ADDITIONAL INFORMATION (AD. INFO)	<p>Optional</p> <p>Mandatory</p> <p>Optional</p>	<p>This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields:</p> <ul style="list-style-type: none"> - License No - Deducted Value (DV) and Deducted Quantity (DQ) <p>Note: ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only.</p> <ul style="list-style-type: none"> - Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUDA system is used. - If the SAD is processed manually the declarant should enter the value details. - Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.) <p>If ASYCUDA system is used, the codes will be added automatically according to what would have been coded in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate).</p> <p>If the attached document codes are entered by the declarant using the “Attached Document Page”, they will not be displayed in this part of the SAD.</p> <p>Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.</p>
45	Adjustment	Mandatory	<p>Adjustment is the Ratio/Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.</p>

46	Customs Value	Mandatory	This represents the Value for Customs . This field should be filled with the value in Riel (KHR) of the goods described in Field 31, according to the rules for Customs valuation under Cambodian Law. This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the CIF level.
47	CALCULATION OF TAXES (CALCUL. of Taxes)	Mandatory	This field comprises the elements relevant to the calculation of taxes, as outlined below: i) Type Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc. ii) Tax Base Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation. iii) Rate Duty/tax rate applicable based on the tariff code (HS) for a particular item. iv) Amount Total amount of duties/taxes calculated for the item based on the duty/tax rate v) MP (Mode of Payment) Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)
48	Deferred Payment	Optional	If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.
49	Identification of Warehouse		This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used. There are two parts to this field: Part 1 – is to enter the warehouse code , i.e. the identification of the W/H in which the goods will be deposited. Mandatory only when suspense procedure = W/H Not required in other cases. Part 2 – is to enter the period (the number of days) that the goods are approved for storage in a particular warehouse or for temporary import. Mandatory only when suspense procedure or not required in other cases.
B	ACCOUNTING DETAILS	Mandatory	This field is to be used for elements / information regarding accounting such as

			<p>mode of payment, assessment number, receipt number and guarantee, as explained below:</p> <p>i) Mode of Payment</p> <ul style="list-style-type: none"> - Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment. <p>ii) Assessment No.</p> <ul style="list-style-type: none"> - Using Asycuda, the System will be assigned a number automatically to the declaration after the assessment is completed. - Using SAD manually there is no assigned a number to a declaration. <p>iii) Receipt No.</p> <ul style="list-style-type: none"> - Using Asycuda the receipt number will be assigned automatically after payment. - Using SAD manually Customs cashier will write the receipt number on hand writing SAD. <p>iv) Guarantee</p> <ul style="list-style-type: none"> - Using Asycuda the system will display the total amount of guarantee for the declaration - Using SAD manually, Declarant should write the total amount of guarantee for the declaration <p>v) Total Fees</p> <p>If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid.</p> <ul style="list-style-type: none"> - Using Asycuda each fee is displayed on the Assessment Note. - Using SAD manually, the details of each fee should be written by the declarant in space below box D. <p>vi) Total Declaration</p> <p>Total amount of duties, taxes and fees payable for this declaration (Total Duties/Taxes + Total Fees)</p>
54	Signature and Name of Declarant/Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51, 52, 53, C, D			Reserved for future use.

II. EXPLANATORY NOTE OF CUSTOMS EXPORT DECLARATION (SINGLE ADMINISTRATIVE DOCUMENT – SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This section of the guide details how to complete the SAD for Export Declarations.

Export Declarations include:

- Exportation – EX 1
- Temporary Export – EX 2
- Re-export – EX 3
- Other Export Procedures – EX 9

Each field (or box) of the SAD is designated either as mandatory entry (it must be input or entered), optional entry (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Export Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Export Declarations

Field No	Field Label	Action	Description and / or Usage
1	Type of Declaration	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all export declarations this model is “EX” with a number identifying which procedure the export belongs to e.g. 1 for “Exportation”, 2 for “Temporary Exportation”, etc.
A	OFFICE OF LODGEMENT : Customs office where the declaration is lodged and processed		
	Office Code	Mandatory	Customs Office Code and Name where the declaration (SAD) is lodged and processed The Customs office where the SAD is lodged may be different from the Customs Office where the goods entered/exited the country (Field No. 29). Using ASYCUDA, the system will display automatically the Office Name according to the reference code list. Using manually, the name of the Customs Office should be entered by the declarant.
	Manifest	Optional	The Manifest number should be keyed in on the

			SAD in this field if this information is Known at the time of the Export SAD is processed.																
	Customs Registration Number & Date	Mandatory	<p>Using ASYCUDA, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input has been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.</p> <p>Example:</p> <table border="1"> <thead> <tr> <th>Serial Letter</th> <th>Number</th> <th>Date</th> <th>Customs Office</th> </tr> </thead> <tbody> <tr> <td>E</td> <td>32</td> <td>15/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>E</td> <td>33</td> <td>20/11/2006</td> <td>Sihanoukville</td> </tr> <tr> <td>E</td> <td>33</td> <td>20/11/2006</td> <td>Phnom Penh Airport</td> </tr> </tbody> </table> <p>Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration or lodgement book at Customs office level and on yearly basis.</p>	Serial Letter	Number	Date	Customs Office	E	32	15/11/2006	Sihanoukville	E	33	20/11/2006	Sihanoukville	E	33	20/11/2006	Phnom Penh Airport
Serial Letter	Number	Date	Customs Office																
E	32	15/11/2006	Sihanoukville																
E	33	20/11/2006	Sihanoukville																
E	33	20/11/2006	Phnom Penh Airport																
2	Exporter / Consignor Code	Mandatory	<p>For export declarations the exporter is usually the Cambodian exporter. This is usually the name of the person or company or organisation within the country (Cambodia) who exports the goods from Cambodia.</p> <p>You must enter the VAT/TIN of the Exporter/Consignor in the code field (the full name and address of person will be automatically displayed in the field if ASYCUDA software is used).</p> <p>If the SAD is used manually, the declarant must fill the name and address of the Exporter/Consignor according to the code reference list to be provided.</p> <p>[VAT/TIN are provided by Tax Department]</p> <p>Note: An Exporter/Consignor who does not have a VAT/TIN (occasional exporter/consignor only), must use the Exporter Occasional Code 999999999 and must input their Name, ID and Address in the respective sub field of Field 9.</p> <p>For those who are waiting for their VAT/TIN number, a document from Tax Department (including the provisional VAT/TIN) must be provided with the SAD.</p>																
3	Forms	Mandatory	This field indicates the total number of pages in																

			<p>this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required.</p> <p>As an example, ASYCUDA will display automatically, if the declaration is composed of 3 pages, 1 3 on the first page, 2 3 on the second page and 3 3 on the last page.</p> <p>Manual input of the SAD should follow the same format.</p>
4		Not Required	<p>Number of loading lists or other similar specifications attached to the goods declaration. Not required for the time being.</p>
5	Items	Mandatory	<p>This field indicates the total number of items for the declaration.</p> <p>Each declaration can cater for a maximum of 99 items.</p> <p>Using the ASYCUDA system the number of items will be displayed automatically.</p> <p>Using the SAD manually, the declarant must fill this field.</p>
6	Total Number of Packages (Tot. Pack.)	Mandatory	<p>Using SAD both manually and electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items).</p> <p>For Bulk Cargo you may enter 1.</p>
7	Declarant Reference Number	Mandatory	<p>This is the internal sequence number (i.e. the transaction number) that each declarant must enter on the SAD (manually or electronically).</p> <p>Declarant will have to maintain internally a “transaction number” registration book</p>
8	Importer/Consignee Code	Optional	<p>For export declarations the consignee is usually the importer in overseas countries. The consignee is the person or company or organization to whom the goods are consigned. This is usually the name of the person or organisation overseas to which the Cambodian exporter supplied the goods.</p> <p>For export declarations, this field is optional. If you have the information, please provide the full name and address, including the e-mail address (if any) of the overseas importer (purchaser) of the goods from Cambodia.</p>
9	Occasional Consignee/Exporter	Optional	<p>This field must be completed ONLY IF the exporter is occasional. In this case, you must enter the Exporter Name, ID and Address in the respective sub-field.</p> <p>An occasional exporter is a person or a company who is exporting once only. In this case the company will not have a VAT/TIN number. If the</p>

			company wish to become a regular exporter, it should get a VAT/TIN Number.
10	Country of Last Consignment/ Country of First Destination (Country: LC/FD)	Optional	This is the first country code where the goods are unloaded from the means of transport used for their exportation.
11		Not Required	<i>This is the country where the exporter's co-contractor is domiciled or has his business.</i> <i>Not required for the moment</i>
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. Explanation: If there is a sale between a seller and a buyer and the invoice price is not at the FOB level, then other expenses and charges are to be added to the ex-factory price. Other expenses and charges can be the domestic freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level: If the ASYCUDA system is used , this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of "other charges". The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.
13	P.S.I.	Mandatory	PSI status should be filled by declarant. 0 = Non-PSI; 1= PSI; 2= By pass PSI For export SAD, PSI should always be filled with (0)
14	Declarant / Representative Code	Mandatory	The declarant is the person or company or organisation declaring the goods to Customs. Who can declare? iii) Exporters can clear their own goods, in this case, the company's VAT/TIN must be entered (company and declarant codes will be the same). In cases when an exporter does not have a VAT/TIN (occasional exporter) but wants to declare, the Declarant Occasional Code

			<p>999999999 shall be used. However, an occasional exporter cannot use an occasional declarant other than himself. In this particular case, if the occasional exporter does not want to declare for himself, then he will have to use the services of a Customs Broker.</p> <p>iv) Customs Brokers who are authorised by the owners of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT/TIN.</p> <p>If ASYCUDA system is used, the full name and address of the Declarant will be automatically displayed on the SAD.</p> <p>If the SAD is used manually, the Declarant must fill his own name and address.</p>
15	Country of Export	Mandatory	<p>If ASYCUDA system is used, the name of the country of export will be automatically displayed when Country of Export Code is entered.</p> <p>If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided.</p> <p>By default, for export declaration, the country of export is the reference country = Cambodia</p>
15	Country of Export Code (C.E. Code)	Mandatory Not required	<p>Country of Export Code has two parts:</p> <p>Part 1: You must enter the country code (not the name of the country) from which the goods were exported.</p> <p>By default, for export declaration, the country of export is the reference country = KH</p> <p>Part 2: Region of the country of export (this field is not to be entered).</p>
16	Country of Origin	Mandatory	<p>If each item in Field 5 has the same Country of Origin (Field 34), the country name will be displayed automatically by the system in Field 16.</p> <p>If each item in Field 5 has different Country of Origin (Field 34), the system will display "MANY" in Field 16.</p> <p>The same rules apply if the SAD is used manually.</p>
	Country of Destination Code (C.D. Code)	Mandatory	<p>Country of Destination Code field has 2 parts:</p> <p>Part 1 - At export, the Country of Destination is the country to which the goods are exported. If ASYCUDA is used, the country code is displayed automatically by the system.</p> <p>If SAD is used manually, declarant should type the country code in this field</p>

	Border (Ident. & Nat. of Means of Trsp. Crossing the Border)	Optional	vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill. Part 2 - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.
22	Currency & Total Amount of Invoice (Cur. & Tot. Invoice Amount)	Mandatory Mandatory	This field has 2 parts: Part 1 - you must enter the code for the currency nominated in the invoice . Part 2 - you must enter the total amount as stated in the invoice (not converted in Riels if foreign currency is used on the invoice).
23	Exchange Rate (Exch. Rate)	Mandatory	This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in Cambodian Riels. Using ASYCUDA system, the exchange rate will be automatically displayed when the total invoice amount is entered. Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office. Official exchange rates are updated every Friday and will be valid from the following Monday.
24	Nature of Transaction (Nature of Transc.)	Optional	Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc. This field has 2 parts: Part 1: General description of the transaction Example: 2: Loans for which a charge is made Part 2: more details about the transaction Example: 1: Loan or Hire 2: Leasing
25	Mode of Transport at Border (Mode of Trsp.)	Mandatory	Mode of transport used for the carriage of goods across the border. You must enter the code of the mode of exit of goods. Example: 1. Goods leaving Phnom Penh by truck to be brought to Sihanoukville → Field 26 (Inland Mode of Transport) = 3 (Road Transport) and departing Sihanoukville by vessel → Field 25 (Mode of Transport at the border) = 1 (Sea Freight).

			2. Goods leaving Phnom Penh Port by Water Transport → Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport) and going by Water Transport to Vietnam → Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport).
26	Inland Mode of Transport (Inland Mode of Trsp.)	Mandatory	Mode of transport used when carrying goods before exiting the country (before border).
27	Place of Loading/ Unloading	Optional	Name of seaport, airport, freight terminal, railway station or other places at which the goods are unloaded on the means of transport for their carriage out of the country of export. This field is composed of 2 parts: Part 1 - should be filled with the City Code (e.g. BBM for Battambang) Part 2 - should be filled with the Country Code (e.g. KH for Cambodia)
28	Financial and Banking Information (Bank Code; Terms of Payment; Bank Name; Bank Branch; File No)	Optional Optional Optional Optional Not Required	This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment. This field has 5 parts: Part 1 (Bank Code) – in the absence of specific bank codes, each bank’s VAT/TIN will be used as the bank code. Part 2 (Terms of Payment) – any arrangement between importers and exporters on the payment of goods (not linked to payment of duties/taxes) Part 3 (Bank Name) – if ASYCUDA system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant must fill this field with the name of the bank Part 4 (Bank Branch) - currently in Cambodia, bank branches are not coded. However, the name of the branch can be entered into the system. Part 5 (File No) – bank file reference number and it is not required
29	Office of Entry/Exit	Mandatory	This field is for entering the Customs Office Code at which the goods exited the country of exportation. This Customs office may be different

			<p>from the office of lodgement of the SAD as in Field A (OFFICE OF LODGEMENT)</p> <p>If ASYCUDA system is used, the following controls will apply:</p> <ul style="list-style-type: none"> - that the Office of Entry/Exit is compatible with the “Mode Transport at Border” in Field 25, and - is declared as a Border Customs office <p>If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry/Exit they mention on the SAD and the type of the Customs office (border or not).</p>
30	Location of Goods	Optional	<p>Indication of the place where the goods are located and where they are available for examination. This may be the exporters’ premises, temporary store, railway wagon, open area at port, etc.</p> <p>This field is not used for declaring the Customs Warehouse in which the goods are placed on exportation.</p>
31	Packages Information and Description of Goods (Marks on Packages; Number & Type; Container Identifier; Goods Description as per Tariff ; Commercial Description)	Optional Mandatory	<p>This field has 5 parts:</p> <p>Part 1 (Marks on Packages) - entry in this field must include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked.</p> <p>Part 2 (Number & Type) - the number of packages for this goods item where the sum of the packages per item must be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS.</p> <ul style="list-style-type: none"> • Usage of code for type of package NE “unpacked or unpackage” • Authorize number of package being optional • Control by rule that if the number of package is not fill the package code must be NE and if it is not the case the system will not allow the declaration to be processed. <p>EX: 1 carton for wine and cheese SAD – Total number of package = 1 Item 1- Wine-Number of package =1 – Type of</p>

		Optional	<p>package = CT Item 2 – Cheese – Number of package = - Type of package =NE</p> <p>The code for the type of packages must be entered, such as Sacks, Cartons, etc.</p> <p>Part 3 (Container Identifier):</p> <p>If there are one to four containers for this particular item, declarant must enter the unique identifier number of each of the containers.</p> <p>If there are more than four containers for this particular item, declarant must enter the total number of containers on the first field available and enter “list attached” in the second field. In this instance, declarant will have to provide a container page containing a list of the unique identifiers of all the containers and any additional information. This page is provided by ASYCUDA if system is used.</p> <p>For manual SAD, the declarant will have to use/fill a container page containing a list of the unique identifiers of all the containers. A copy of the ASYCDA format could be provided to follow.</p>
		Mandatory	<p>Part 4 (Goods Description as per Tariff) - the description of the goods as per tariff will be automatically displayed on the first two lines of the field if ASYCYDA system is used (restricted to 88 characters maximum).</p> <p>If SAD is used manually, declarant must enter the description of the imported goods as per tariff</p>
		Mandatory	<p>Part 5 (Commercial Description) - the third line of this field should be filled with the commercial description as per invoice. It could include the brand name.</p>
32	Item Number	Mandatory	This is the consecutive item number for this declaration, i.e. Item 1, Item 2, Item 3 etc.
33	Commodity Code	Mandatory	<p>This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing Cambodia Tariff.</p> <p>The latest 4 digits (called precision number 5) may be used for W/H stock management.</p>
34.	Country Of Origin Code (C.O. Code)	Mandatory	This field is to be filled with the Country Code where the particular goods being declared were originally made.

35	Gross Mass Kg (Gr. Mass Kg.)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc., expressed in kilograms. You must enter the gross mass (gross weight) of the goods (not the units) of the item.
36	Preference (Prefer.)	Not required	There is no Preference at export.
37	Procedure	Mandatory Mandatory	This field has two parts: Part 1 - is to be filled with the procedure code used to identify the customs regime under which goods are being moved to and from, i.e. procedure 1000 represents direct exportation; 2000 temporary exportation; etc. Part 2 - is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.
38	Net Mass Kg	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass as the net mass However; you may overwrite this field with the actual net mass.
39		Not Required	This field is for reference to any quota applicable to the goods. It is not required for the time being.
40	Transport Doc./ Previous Declaration	Optional	This field is for the following: i) The Bill of Lading (BL) No. or Airway Bill (AWB) No. Or Parcels Notification Duty Entry (PNDE) for direct Customs transaction, OR ii) The reference to the previous declaration for non direct Customs transaction (except for temporary export). Example: Goods are put in W/H before being exported = Direct Transaction CPC = 7100. Goods from W/H are to be exported by air. This is not a direct transaction and the Customs Procedure Code (CPC) is 3071. The reference to the previous declaration should be put in Field 40 to be written-off.
41	Supplementary Units (Suppl. Units)	Mandatory	This field is to be filled when the HS tariff item you are using requires quantities other than net mass such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself.

			<p>Example: For Tariff line 87120010 (Racing Bicycle), the supplementary Unit is Unit, thus this field should be filled with the number of Unit of Bicycle exported.</p>
42	Item Price	Mandatory	<p>This field is to be filled with the item price in foreign currency.</p> <p>This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.</p>
43	Valuation Method (Val. Mthd)	Optional	<p>This field is to be filled in with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.</p>
44	ADDITIONAL INFORMATION	Optional Mandatory Optional	<p>This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields:</p> <ul style="list-style-type: none"> - License No - Deducted Value (DV) and Deducted Quantity (DQ) <p>Note: ASYCUDA does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only.</p> <ul style="list-style-type: none"> - Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUDA system is used. - Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.) <p>If ASYCUDA system is used, the codes will be added automatically according to what would have been coded in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate)</p> <p>Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.</p>
45	Adjustment	Mandatory	<p>Adjustment is the Ratio / Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value.</p>
46	Customs Value	Mandatory	<p>This represents the Value for Customs. This field should be filled with the value in Riels (KHR) of the goods described in Field 31, according to the</p>

			<p>rules for Customs valuation under Cambodian law.</p> <p>This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the FOB level.</p>
47	CALCULATION OF TAXES	Mandatory	<p>This field comprises the elements relevant to the calculation of taxes, as outlined below:</p> <p>i) Type Type of duties/taxes applicable under the Cambodian Law such as Import Duty, Export Duty, Excise Duty, VAT, etc.</p> <p>ii) Tax Base Tax Base is the Customs value upon which the amount of duty/tax due to Customs is based on for calculation/computation.</p> <p>iii) Rate Duty/tax rate applicable based on the tariff code (HS) for a particular item.</p> <p>iv) Amount Total amount of duties/taxes calculated for the item based on the duty/tax rate</p> <p>v) MP (Mode of Payment) Indicates if the tax is payable (1), guaranteed (3) or calculated for information only (0)</p>
48	Deferred Payment	Optional	<p>If deferred payment scheme is used, this field is to be filled with the credit or pre-payment account number.</p>
49	Identification of Warehouse		<p>This field refers to the suspense procedure. If the Customs procedure is not a suspense procedure this field should not be used.</p> <p>There are two parts to this field:</p> <p>Part 1 – It is to enter the warehouse code, i.e. the identification of the W/H in which the goods will be deposited.</p> <p>Mandatory only when suspense procedure = W/H Not require in other cases.</p> <p>Part 2 – is to enter the period (the number of days) that the goods are approved for storage in a particular warehouse or for temporary export. Mandatory only when suspense procedure or Not required other case.</p>
B	ACCOUNTING DETAILS	Mandatory	<p>This field is to be used for elements/information regarding accounting such as mode of payment, assessment number, receipt number and guarantee, as explained below:</p> <p>Mode of Payment</p>

			<p>- Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment.</p> <p>ii) Assessment No.</p> <p>- Using Asycuda, the System will be assigned a number automatically to the declaration after the assessment is completed.</p> <p>- Using SAD manually there is no assigned number to a declaration.</p> <p>iii) Receipt No.</p> <p>- Using Asycuda the receipt number will be assigned automatically after payment.</p> <p>- Using SAD manually Customs cashier will write the receipt number on hand writing SAD.</p> <p>v) Guarantee</p> <p>-Using Asycuda the system will display the total amount of guarantee for the declaration.</p> <p>- Using SAD manually, Declarant should write the total amount of guarantee for the declaration.</p> <p>v) Total Fees</p> <p>If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid.</p> <p>- Using Asycuda each fee is displayed on the Assessment Note.</p> <p>- Using SAD manually, the details of each fee should be written by the declarant in the space below box D.</p> <p>vi) Total Declaration</p> <p>Total amount of duties, taxes and fees payable for this declaration. (Total Duties/Taxes + Total Fees)</p>
54	Signature and Name of Declarant/ Representative	Mandatory	Name, Date and Signature of Declarant / Representative making the declaration.
50, 51 52, 53C, D			Reserved for future use

APPENDIX B

Provisions and Conditions for the Electronic Submission of Customs Declaration (Single Administration Document: SAD)

Implementation of a new automated customs processing system called ASYCUDA provides for the electronic submission of customs declarations and related documents.

The general procedures to be followed by importers, exporters and their representatives for the electronic submission of customs declarations are described in this Appendix. The Director of Customs shall issue detailed procedure and instructions.

1: Preparation and Printing of the Single Administrative Document (SAD)

The Customs Broker/Declarant enters the SAD directly into the ASYCUDA automated system. The computer checks the declaration against control/reference files in the system, and performs some controls. The system will only allow registration when all of the data is complete and valid. Registered declarations can only be cancelled with authorization from the CED. Only registered, declarations are considered as legal document.

After the computer system registers the SAD, the Customs Broker/Declarant is to print and sign the registered SAD in two copies and bring them to the appropriate Customs officer together with all required supporting documents.

The computer system will automatically generate a notification to inform the Customs Brokers/Declarant of the status of the declaration processing.

2: Lodgement of the Customs Declaration (SAD):

The Customs Officer at the Customs Lodgement Desk checks the hardcopy registered SAD and supporting documents and the computer to ensure that the SAD has been properly filled in, is printed (clear and legible) and signed by the Customs Broker/Declarant, and that required supporting documents are submitted together with the hardcopy registered SAD.

Customs may reject any SAD that does not meet the requirement of the first paragraph above.

3. SAD Processing Lanes:

When the SAD is completely and satisfactorily checked, the customs officer requests the system to assess the SAD. Using risk management criteria, the automated system assigns the processing Lane for the Declaration as below:

- **RED Lane:** The SAD must be scrutinized (checked against documents) and the goods physically inspected prior to re-routing of the SAD to GREEN and assessment by Customs (manual assessment).
- **YELLOW Lane:** The SADs must be scrutinized (checked against the documents) prior to re-routing to GREEN and assessment by Customs (manual assessment).
- **GREEN Lane:** The SAD is automatically assessed and a clearance document issued. The hardcopy SADs may be subject to post-clearance documentary check/auditing.
- **BLUE Lane:** The SAD is given the same treatment as for **GREEN Lane** and with specific reasons subject to post-clearance audit.

In the case of Red and Yellow selected declarations, Customs verifies the exact selection criteria that caused the declaration to be selected. The computer will show any special requirements which must be checked such as import license requirement, history of smuggling, goods to be sampled, etc. The SAD is assigned for documentary examination. If a RED Lane is selected the SAD is assigned to a customs officer for physical inspection.

4. Query Desk:

SADs which fail documentary checks or fail goods examinations will be routed to the Customs Query Desk. The Customs Broker/Declarant will be notified that the SAD status has changed to “query” and the reasons for the query.

Upon receiving the notification the Customs Broker/Declarant will present himself at the Customs Query Desk. Any amendments required to the SAD will be discussed between the Customs Query Desk Officer and the Customs Broker/Declarant. If agreement is not reached, the customs officer will prepare a report or record to CED HQ for further action.

When the above action is completed and agreement is reached, the declaration is signed by the customs officer and the Inspection Act is updated with the results of the query and the declaration is re-routed to GREEN by customs.

5. Container Scanning:

Container scanning is done independently of the declaration processing.

The ASYCUDA system will be available in the Scanning Office enabling the Scanning Officer to compare the goods declared on the SAD with those found on the scanning image/scanning information.

Any irregularity found should be entered in the Inspection Act Form by Customs.

6. Assessment Notice:

When the SAD is assessed by the ASYCUDA system, an Assessment Notice is generated which lists the duties and taxes which are due for payment. The notice should be used as a reference document to pay the duty and taxes and fees and other charges.

7. Accounting:

Duty and taxes, other charges, and fees are paid in accordance with regulations. If paid at the National Bank of Cambodia or other authorized financial institution the receipt is presented to Customs, and the computer system issues a Customs receipt.

8. Release of Goods:

After payment of duties and taxes, other charges, and fees Customs prints out the Cargo Release Note which details the duties and taxes, other charges, and fees that relate to the declaration, and is used to authorize release of the cargo from customs. The Cargo Release Note also authorizes removal of the cargo from warehouses or container yards where the cargo is located.

9. Post Clearance Auditing (PCA):

The controls over BLUE and GREEN declarations are mainly carried out on a post-clearance basis.

