

**KINGDOM OF CAMBODIA**

**Nation Religion King**

**Ministry of Economy and Finance**

**No. 735 MEF.CE**

**Phnom Penh, 11 September 2008**

**PRAKAS**

**on**

**Procedures for the Management of Specially-Designated Goods**

**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;
- Having Seen Anukret N° 209 ANKR.BK dated 31 December 2007 on the Implementation of List of Prohibited and Restricted Goods;
- Pursuant to the priority task of the Ministry of Economy and Finance.

**HEREBY DECIDES**

**Praka 1.-**

Specially-Designated Goods means goods that are sensitive or highly-taxed goods in accordance with the provisions of the second paragraph of Article 8 of the Law on Customs. Specially-Designated Goods are subject to additional procedures for the control and restriction on the transportation, movement, storage and possession.

**Praka 2.-**

Highly taxed goods means goods which are subject to duty and taxes at a compound rate of more than 27 (twenty seven) percent.

**Praka 3.-**

Sensitive goods are the goods that are:

- in the list of prohibited and restricted goods in accordance with the Anukret on the implementation of prohibited and restricted goods;
- potential for duty and tax revenues as well as smuggling activities as described in the annex of this Prakas.

**Praka 4.-**

For the kind of goods that are specially designated as described in Praka 2 and 3 of this Prakas, in accordance with the provisions of the Law on Customs, the power of Customs Officer shall cover the entire customs territory including the Customs Zone.

For other goods that are not specially designated, in accordance with the provisions of the Law on Customs, the power of Customs Officer shall only cover in the Customs Zone.

In the event of pursuit in plain sight from the inside of the Customs Zone, or the unexpected discovery of goods which do not statement made or documents in the possession of the person holding the goods, in accordance with the provisions of the Law on Customs, the power of Customs Officer may cover the entire customs territory although those goods are not the specially-designated goods.

**Praka 5.-**

Pursuant to the priority task, the Director of Customs may propose to the Minister of Economy and Finance to amend or add some more goods to the list of Specially- Designated Goods.

**Praka 6.-**

In accordance with the actual circumstances, and in order to ensure the effectiveness of Customs, the Director of Customs may from time to time determine and amend customs procedures relating to transportation, distribution, storage and possession of the specially-designated goods; including required possibilities of customs sticker or seal affixing, being transported by authorized transportation means, being controlled by special registration, and goods to be accompanied by concerned judicial documents and so on.

**Praka 7.-**

Importers, exporters, owners of goods, or representatives of specially-designated goods shall correctly follow formalities, set by the Director of Customs, of transportation, circulation, storage, possession, and other requirements relating to the specially-designated goods.

**Praka 8.-**

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

**Praka 9.-**

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 9
- Cambodia Chamber of Commerce
  - "For publicized cooperation and implementation"
- Official Journal
- Document - Archive

## ANNEX

### To the Prakas No. 735 MEF.CE dated 11 September 2008, Issued by the Ministry of Economy and Finance On the Management of the Specially-Designated Goods

**1- List of Specially-Designated:** Specially-designated goods include:

- High-taxed goods in accordance with the provisions of Praka 2 of the Prakas on the Management of Specially-Designated Goods;

- Goods in the List of Prohibited and Restricted Goods in importation or exportation in accordance with the provisions of Anukret on the Implementation of List of Prohibited and Restricted Goods;

- Other goods as below:

1. All kinds of vegetables, fruits, tubers, fishes and meats;
2. Flour;
3. Cooking oil;
4. Food products and necessities;
5. Wines and beers;
6. Condensed, liquid or powder milks, including sugar-contained;
7. All kinds of beverages, including non-sugar or non-alcoholic contained;
8. All kinds of cigarettes;
9. Petroleum products;
10. Mono Sodium Glutamate;
11. Balm and medicinal oils;
12. All types of cosmetics and other body/beauty care;
13. Soap, or cleaning and hygienic products;
14. Vehicle and car tyres;
15. All kinds of papers;
16. Cloth, garment, including components or pieces;
17. Machineries, or electrical/mechanical equipments, or electronics, including spare parts and pieces;
18. Generators, batteries;
19. Telecommunication equipments, including components;
20. Vehicles including spare parts and components;
21. All kinds of game equipments and materials;

## **2- Remarks**

- Customs stamp affixing on each goods shall be carried out in accordance with the provisions of the Announcement No. 062 MEF, dated 01 December 2005, issued by the Ministry of Economy and Finance, on the Customs Stamp Affixing on Some Goods imported under full-import regime with duty and tax paid in accordance with the laws in effect; and in accordance with the occasionally formal guidelines from the Director General of Customs.

- Customs sticker affixing on all kinds vehicles shall be in accordance with the provisions in effect relevant to the management of vehicle sticker.

